

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1892.



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ANNUAL REPORT ON THE FINANCES.

TREASURY DEPARTMENT,
Washington, D. C., December 5, 1892.

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

RECEIPTS AND EXPENDITURES.

Fiscal year 1892.

The revenues of the Government from all sources for the fiscal year ended June 30, 1892, were:

From customs.....	\$177,452,964.15
From internal revenue.....	153,971,072.57
From profits on coinage, bullion deposits, and assays.....	2,020,512.39
From sales of public lands.....	3,261,875.58
From fees—consular, letters patent, and land.....	3,130,437.06
From sinking-fund for Pacific railways.....	1,828,771.46
From tax on national banks.....	1,261,338.11
From customs fees, fines, penalties, and forfeitures.....	909,249.66
From repayment of interest by Pacific railways.....	962,437.67
From sales of Indian lands.....	847,813.23
From Soldiers' Home, permanent fund.....	194,385.45
From tax on seal-skins.....	46,749.23
From immigrant fund.....	330,128.65
From sales of Government property.....	236,498.38
From deposits for surveying public lands.....	149,966.21
From sales of ordnance material.....	101,242.35
From sales of condemned naval vessels.....	31,854.12
From sale of old custom-house, Milwaukee, Wis.....	64,000.00
From sale of land, Brooklyn navy-yard.....	593,860.33
From Smithsonian fund.....	200,000.00
From navy pension and navy hospital funds, etc.....	1,118,155.25
From depredations on public lands.....	61,623.85
From the District of Columbia.....	2,967,044.71
From proceeds District of Columbia ten-year funding bonds.....	2,412,744.00
From miscellaneous sources.....	783,059.83
From postal service.....	70,930,475.98
Total receipts.....	425,868,260.22

The expenditures for the same period were:

For the civil establishment, including foreign intercourse, public buildings, collecting the revenues, deficiency in postal revenues, rebate of tax on tobacco, refund of direct taxes, French spoliation claims, District of Columbia, and other miscellaneous expenses.....	\$99,841,988.61
For the military establishment, including rivers and harbors, forts, arsenals, and seacoast defenses.....	46,895,456.30
For the naval establishment, including construction of new vessels, machinery, armament, equipment, and improvement at navy-yards..	29,174,138.98
For Indian service.....	11,150,577.67
For pensions.....	134,583,052.79
For interest on the public debt.....	23,378,116.23
For postal service.....	70,930,475.98
Total expenditures.....	415,953,806.56

Leaving a surplus of..... 9,914,453.66

XXII REPORT OF THE SECRETARY OF THE TREASURY.

To this sum was added \$16,232,721, deposited in the Treasury under the act of July 14, 1890, for the redemption of national bank notes; \$4,910 received for 4 per cent. bonds issued for interest accrued on refunding certificates converted during the year, and \$14,418,383.32 taken from the cash balance in the Treasury, making a total of \$40,570,467.98, which was applied to the payment of the public debt, as follows:

Redemption of—

Bonds, fractional currency, and notes for the sinking-fund.....	\$37,574,179.98
Five-twenties of 1862.....	1,300.00
Five-twenties of June, 1864.....	1,000.00
Consols of 1865.....	4,450.00
Consols of 1867.....	7,500.00
Consols of 1868.....	2,000.00
Ten-forties of 1864.....	2,200.00
National bank notes.....	2,977,838.00

Total..... 40,570,467.98

As compared with the fiscal year 1891, the receipts for 1892 have fallen off \$32,675,972.81, as follows:

Source.	1891.	1892.	Increase.	Decrease.
Internal revenue.....	\$145,686,249.44	\$153,971,072.57	\$8,284,823.13	
Postal service.....	65,931,785.72	70,930,475.98	4,998,690.26	
Proceeds District of Columbia ten-year funding bonds.....		2,412,744.00	2,412,744.00	
Sale of land, Brooklyn navy-yard.....		593,860.33	593,860.33	
Sales of Indian lands.....	602,545.38	847,813.23	245,267.85	
Smithsonian fund.....		200,000.00	200,000.00	
Interest repaid by Pacific railroads.....	823,904.04	962,437.67	138,533.63	
Registers' and receivers' fees.....	931,906.53	1,066,403.51	134,496.98	
Revenues of District of Columbia.....	2,853,897.74	2,967,044.71	113,146.97	
Customs fines, penalties, etc.....	134,023.27	227,030.71	93,007.44	
Sale of custom-house, Milwaukee.....		64,000.00	64,000.00	
Immigrant fund.....	292,271.00	330,128.65	37,857.65	
Tax on national banks.....	1,236,042.60	1,261,338.11	25,295.51	
Deposits for surveying public lands.....	131,422.80	149,966.21	18,543.41	
Miscellaneous items.....	1,881,712.18	1,962,838.93	81,126.75	
Customs.....	219,522,205.23	177,452,964.15		\$42,069,241.08
Profits on coinage.....	7,701,991.82	2,020,512.39		5,681,479.43
Sales of public lands.....	4,029,535.41	3,261,875.58		767,659.83
Nashville and Chattanooga R. R. Co.....	500,000.00			500,000.00
Sinking fund, Pacific railroads.....	2,326,359.37	1,823,771.46		497,587.91
Tax on seal-skins.....	269,673.83	46,749.23		222,924.65
Soldiers' Home permanent fund.....	308,648.34	194,385.45		114,262.89
Customs enclosure fees.....	277,040.79	191,501.45		85,449.34
Custom-house fees.....	555,057.76	490,627.50		64,430.26
Sale of condemned naval vessels.....	78,037.36	31,854.12		46,183.24
Sales of Government property.....	259,379.05	236,498.33		22,880.67
Sales of ordnance material.....	122,668.01	101,242.35		21,425.66
Fees on letters patent.....	1,305,255.81	1,286,609.02		18,646.79
Consular fees.....	782,619.45	777,424.53		5,194.92
Total.....	458,544,233.03	425,868,260.22	17,441,393.86	50,117,366.67
Net decrease.....	32,675,972.81			

There was a decrease of \$10,349,354.16 in the ordinary expenditures, as follows:

Source.	1891.	1892.	Increase.	Decrease.
CIVIL ESTABLISHMENT.				
Legislative—				
Salaries and expenses.....	\$8,156,598.43	\$7,683,514.32		\$473,084.11
Executive Proper—				
Salaries and expenses.....	174,897.20	177,615.59	\$2,718.39	
Department of State—				
Salaries and expenses.....	141,332.21	135,504.76		5,827.45
Foreign intercourse.....	2,028,715.26	1,742,400.25		286,315.01
Treasury Department—				
Salaries and expenses.....	3,158,832.65	3,210,408.77	51,576.12	
Independent Treasury.....	474,753.61	498,498.64	23,745.03	
Mints and assay offices.....	1,392,353.35	1,191,590.15		200,763.20
Territorial governments.....	418,161.53	199,384.68		218,776.85
Salaries, etc., internal revenue.....	4,008,475.65	3,906,645.21		96,830.44
Rebate of tax on tobacco.....	770,082.39	348,856.05		421,226.34
Refund of direct tax.....	11,521,496.92	2,610,855.07		8,910,641.85
Bounty on sugar.....		7,342,077.79	7,342,077.79	
Miscellaneous, internal revenue.....	237,237.54	204,283.21		52,954.33
Collecting customs revenue.....	6,964,248.71	6,646,276.05		317,972.66
Refunding excess of deposits.....	6,989,845.78	3,007,218.81		3,982,626.97
Debentures or drawbacks.....	4,925,439.50	3,688,999.64		1,236,439.86
Miscellaneous items, customs.....	192,371.52	294,497.69	102,126.17	
Revenue Cutter Service.....	886,166.26	993,942.82	107,776.56	
Regulating immigration.....	170,597.88	232,944.09	62,346.21	
Chinese exclusion.....	48,949.02	63,021.70	14,072.68	
New revenue vessels.....	131,618.00	16,049.44		115,568.56
Alien contract-labor laws.....	61,500.00	98,660.00	37,160.00	
Marine-Hospital Service.....	520,212.07	634,278.07	114,066.00	
Life-Saving Service.....	998,567.11	1,069,698.20	61,131.09	
Light-House Establishment.....	3,007,883.33	3,297,317.44	229,434.11	
Coast and Geodetic Survey.....	479,655.14	526,069.53	46,414.39	
Steamboat-Inspection Service.....	278,714.20	273,869.79		4,844.41
Engraving and printing.....	1,081,052.65	1,123,033.84	41,981.19	
Public buildings.....	4,811,822.16	6,319,276.94	1,507,454.78	
Fuel, etc., public buildings.....	629,942.24	751,664.47	121,722.23	
Custodians and janitors.....	512,387.95	610,721.63	98,333.68	
Furniture for public buildings.....	274,415.40	293,697.77	19,282.37	
Heating apparatus, public buildings.....	96,542.34	102,767.51	6,225.17	
Vaults, safes, etc., public buildings.....	50,000.00	38,575.13		11,424.87
Propagation of food-fishes.....	297,519.86	306,851.61	8,331.75	
Fish hatcheries.....	53,174.06	58,478.68	5,304.62	
National Museum.....	182,792.48	189,227.06	6,434.58	
Zoological Park.....	69,700.00	66,939.07		2,760.93
Smithsonian Institution.....	108,950.47	113,880.23	4,929.76	
Columbian Exposition.....	169,378.31	519,875.73	350,497.42	
Interstate Commerce Commission.....	222,631.10	218,835.63		3,795.47
Expenses of Treasury notes.....	218,362.60	249,467.50	31,104.90	
Sinking fund, Pacific railways.....	2,318,289.70	1,833,422.52		484,867.18
French spoliation claims.....	1,085,240.42	102,440.74		982,799.68
Miscellaneous items.....	278,440.05	368,510.77	90,070.72	
War Department—				
Salaries and expenses.....	2,646,361.96	2,414,948.70		231,413.26
Navy Department—				
Salaries and expenses.....	362,691.22	380,539.63	17,848.41	
Interior Department—				
Salaries and expenses.....	4,733,335.52	4,774,279.84	40,944.32	
Public lands service.....	2,856,242.10	2,351,440.17		504,801.93
Colleges for agriculture.....	1,081,000.00	1,017,000.00		64,000.00
Eleventh Census.....	5,942,977.13	1,256,422.86		4,686,554.27
Miscellaneous items.....	668,150.59	669,056.61	916.02	
Post-Office Department—				
Salaries and expenses.....	852,993.36	876,817.41	23,824.05	
Deficiency in postal revenues.....	4,741,772.08	4,051,489.71		690,282.37
Mail transportation, Pacific railroads.....	1,343,888.31	1,688,379.31	344,491.00	
Miscellaneous items.....	9,874.39	772.01		9,102.38
Department of Agriculture—				
Salaries and expenses.....	1,797,147.16	2,043,862.47	1,146,715.31	
Department of Labor—				
Salaries and expenses.....	143,682.50	168,259.40	24,576.90	
Department of Justice—				
Salaries and expenses.....	295,233.97	277,482.19		17,751.78
Fees of supervisors of elections.....	514,878.77	79,503.49		435,375.28
Salaries of justices, marshals, etc.....	884,250.06	959,612.96	75,362.90	
Fees and expenses of marshals.....	1,296,826.21	934,679.68		362,146.53
Fees of witnesses.....	1,318,767.70	1,037,511.53		281,256.17
Fees of district attorneys.....	342,923.45	302,884.68		40,038.87

XIV REPORT OF THE SECRETARY OF THE TREASURY.

Decrease in ordinary expenditures—Continued.

Source.	1891.	1892.	Increase.	Decrease
Department of Justice—Continued.				
Fees of jurors.....	\$583, 628. 20	\$599, 599. 51	\$15, 881. 31	
Fees of clerks.....	304, 307. 21	231, 390. 97		\$72, 916. 24
Fees of commissioners.....	220, 639. 94	137, 626. 10		83, 013. 84
Support of prisoners.....	412, 832. 96	374, 287. 51		38, 545. 45
Judgments, United States courts.....	60, 091. 35	3, 617. 00		56, 474. 35
Miscellaneous items.....	353, 813. 69	274, 705. 82		109, 107. 87
District of Columbia—				
Salaries and expenses.....	5, 635, 510. 61	6, 331, 960. 56	696, 449. 95	
Ten-year funding bonds.....		2, 412, 744. 00	2, 412, 744. 00	
Total Civil Establishment.....	110, 048, 167. 49	99, 841, 988. 61	15, 286, 071. 88	25, 492, 250. 76
MILITARY ESTABLISHMENT.				
Pay Department.....	14, 606, 421. 69	13, 936, 795. 73		669, 625. 96
Subsistence Department.....	1, 685, 577. 24	1, 524, 040. 97		161, 536. 27
Quartermaster's Department.....	9, 234, 600. 50	7, 209, 849. 70		2, 024, 750. 80
Medical Department.....	807, 406. 49	681, 989. 38		125, 417. 11
Ordnance Department.....	2, 869, 618. 00	4, 694, 947. 27	1, 825, 329. 27	
Engineer's Department.....	676, 465. 81	878, 562. 43	202, 096. 62	
Signal Service.....	753, 284. 70	31, 697. 62		721, 587. 08
Military Academy.....	236, 399. 14	317, 471. 85	81, 072. 71	
Improving harbors.....	3, 490, 182. 52	4, 473, 678. 42	983, 515. 90	
Improving rivers.....	8, 760, 464. 71	8, 543, 530. 06		216, 934. 65
Military posts.....	652, 615. 40	630, 744. 53		21, 870. 87
Expenses of recruiting.....	104, 841. 48	120, 709. 27	15, 867. 79	
Records of the Rebellion.....	199, 560. 38	187, 439. 62		12, 120. 76
National Home for Disabled Soldiers.....	2, 600, 588. 95	2, 067, 444. 53		533, 144. 42
State homes for disabled soldiers.....	481, 822. 42	458, 333. 34		23, 489. 08
Support of Soldiers' Home.....	308, 458. 44	194, 254. 43		114, 204. 01
Soldiers' Home, permanent fund.....	208, 330. 00	120, 900. 00		87, 430. 00
Soldiers' Home, interest account.....	69, 830. 93	72, 879. 55	3, 048. 62	
Horses lost in service.....	77, 365. 95	878. 04		76, 487. 91
Miscellaneous items.....	896, 250. 26	749, 309. 56		146, 940. 70
Total Military Establishment.....	48, 720, 065. 01	46, 895, 456. 30	3, 110, 930. 91	4, 935, 539. 62
NAVAL ESTABLISHMENT.				
Increase of the Navy.....	10, 609, 197. 15	13, 756, 499. 90	3, 147, 302. 75	
Bureau of Yards and Docks.....	1, 208, 500. 88	1, 445, 358. 35	236, 857. 47	
Bureau of Equipment.....	1, 158, 810. 03	1, 063, 616. 82		95, 193. 21
Bureau of Navigation.....	217, 476. 73	253, 286. 55	35, 809. 82	
Bureau of Construction and Repair.....	1, 283, 438. 85	1, 206, 735. 82		76, 703. 03
Bureau of Ordnance.....	410, 443. 19	610, 095. 18	199, 651. 99	
Bureau of Steam Engineering.....	670, 260. 57	763, 110. 27	92, 849. 70	
Bureau of Provisions and Clothing.....	1, 461, 192. 47	1, 575, 064. 12	113, 871. 65	
Bureau of Medicine and Surgery.....	230, 553. 15	219, 006. 99		11, 546. 16
Marine Corps.....	930, 886. 28	878, 987. 78		51, 898. 50
Naval Academy.....	274, 544. 76	224, 378. 32		50, 166. 44
Pay of the Navy.....	7, 210, 291. 36	7, 041, 529. 49		168, 761. 87
Miscellaneous items.....	448, 301. 04	136, 469. 39		311, 831. 65
Total Naval Establishment.....	26, 113, 896. 46	29, 174, 138. 98	3, 826, 343. 38	766, 100. 86
Indian Service.....	8, 527, 469. 01	11, 150, 577. 67	2, 623, 108. 66	
Pensions.....	124, 415, 951. 40	134, 583, 052. 79	10, 167, 101. 39	
Interest on the public debt.....	37, 547, 135. 37	23, 378, 116. 23		14, 169, 019. 14
Grand total.....	355, 372, 684. 74	345, 023, 330. 58	35, 013, 556. 22	45, 362, 910. 38
Net decrease.....	10, 349, 354. 16			

Fiscal year 1893.

For the present fiscal year the revenues are estimated as follows:

From customs.....	\$198, 000, 000 00
From internal revenue.....	165, 000, 000 00
From miscellaneous sources.....	20, 000, 000 00
From postal service.....	80, 336, 350 44
Total estimated revenues.....	463, 336, 350 44

The expenditures for the same period are estimated as follows:

For the civil establishment.....	\$108,000,000 00
For the military establishment.....	49,000,000 00
For the naval establishment.....	31,000,000 00
For the Indian service.....	9,000,000 00
For pensions.....	158,000,000 00
For interest on the public debt.....	26,000,000 00
For postal service.....	80,336,350 44
Total estimated expenditures.....	461,336,350 44
Leaving an estimated surplus for the year of.....	2,000,000 00

The following is a statement of the probable condition of the Treasury at the close of the present fiscal year, June 30, 1893:

Cash in the Treasury July 1, 1892, including gold reserve.....	\$126,692,377 03
Surplus for year, as above.....	2,000,000 00
Deposits during the year for redemption of national bank notes.....	2,500,000 00
Total amount available.....	131,192,377 03
Less—	
Redemption of national bank notes during the year.....	\$9,500,000 00
Redemption of bonds, interest notes, and fractional currency during the year.....	700,000 00
	10,200,000 00
Cash balance available June 30, 1893.....	120,992,377 03

Fiscal year 1894.

It is estimated that the revenues of the Government for the fiscal year 1894 will be on basis named below:

From customs.....	\$210,000,000 00
From internal revenue.....	175,000,000 00
From miscellaneous sources.....	20,000,000 00
From postal service.....	85,121,365 38
Total estimated revenues.....	490,121,365 38

The estimates of appropriations required for the same period, as submitted by the several Executive Departments and offices, are as follows:

Legislative establishment.....	\$3,748,414 71
Executive establishment—	
Executive proper.....	\$162,120 00
State Department.....	145,350 00
Treasury Department.....	9,054,691 10
War Department.....	2,252,206 00
Navy Department.....	427,580 00
Interior Department.....	4,929,494 00
Post-Office Department.....	891,990 00
Department of Agriculture.....	3,315,500 00
Department of Justice.....	188,900 00
Department of Labor.....	160,470 00
	21,528,301 10
Judicial establishment.....	664,600 00
Foreign intercourse.....	1,737,079 90
Military establishment.....	26,301,855 86
Naval establishment.....	23,671,315 21
Indian affairs.....	8,123,211 31
Pensions.....	166,831,350 00

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Public Works—

Legislative.....	\$1,232,900 00	
Treasury Department.....	5,500,365 00	
War Department.....	10,233,413 09	
Navy Department.....	800,183 00	
Interior Department.....	262,812 63	
Department of Justice.....	1,000 00	
		<u>\$18,030,673 72</u>

Miscellaneous—

Legislative.....	\$3,031,673 82	
Treasury Department.....	11,747,250 68	
War Department.....	5,582,204 77	
Interior Department.....	3,158,466 00	
Department of Justice.....	5,254,000 00	
District of Columbia.....	6,733,544 66	
		<u>35,507,139 93</u>

Postal service.....

84,249,119 67

Permanent annual appropriations—

Interest on the public debt.....	\$26,771,293 92	
Refunding—customs, internal revenue, etc.....	12,781,300 00	
Collecting revenue from customs.....	5,500,000 00	
Miscellaneous.....	21,815,680 00	
		<u>66,868,273 92</u>

Total estimated appropriations, exclusive of sinking fund..... 457,261,335 33

Or an estimated surplus of..... 32,860,030 05

To which add cash balance above gold reserve, June 30, 1893.. 20,992,377 03

Making an estimated available balance of..... 53,852,407 08

From which deduct accrued and accruing obligations, estimated as follows:

Redemption of past-due bonds, fractional currency, and national bank notes.....	\$5,000,000 00	
Probable payment on mail-subsidy contracts, not embraced in foregoing estimates.....	1,000,000 00	
		<u>\$6,000,000 00</u>

Leaving..... 47,852,407 08

Against which there will remain on June 30, 1893, unexpended balances of continuing appropriations for heavy ordnance, rivers and harbors, increase of the Navy and public buildings amounting to \$44,000,000.00.

No account is made in the foregoing of the requirements of the sinking fund for 1894, amounting to \$48,600,000 beyond the redemption of past due bonds, fractional currency, and national bank notes estimated at \$5,000,000.

The estimated receipts are based upon conditions prevailing prior to the late election. Public opinion having decreed a change of policy, particularly in the tariff laws, the altered conditions resulting therefrom render it impossible at the present time to estimate the annual income with any marked degree of accuracy, and it is impossible to predict the effect that such proposed radical changes would have upon the future revenues of the Government.

Under all of the circumstances, it would be inappropriate in me to undertake to make an estimate other than as already stated, but it is not out of place to remark that the business community having a full knowledge of proposed tariff reductions, the inevitable result will be a falling off in importations and a corresponding decrease in the revenues. The extent of this decrease no one will be able to measure until business shall again adjust itself to new conditions.

A careful review of all the facts fully justifies the opinion that the large increase of receipts ascribed to the marvelous prosperity of the country under the present revenue system would, if continued, enable the Department during the coming fiscal year to meet all obligations without the slightest impairment of its cash, and thereafter continue to show a material improvement in its condition.

The estimates of appropriations for the fiscal year ending June 30, 1894, are based upon the reports of the heads of Departments and other data at command. They are believed to be only such as the needs of the public service demand.

Legislation will determine the amount to be appropriated and administration will in many instances define the sum to be expended in any one year. The committees of Congress can, with the data here furnished, more closely determine the appropriations to be made for the year ending June 30, 1894, and also of expenditures to be made therefrom, and from continuing appropriations above referred to, than it is possible for the Department to do at this time.

SINKING FUND.

The act of February 25, 1862, section 5 (12 Stat., 346), provides that all duties on imported goods shall be paid in coin, and that the coin so paid shall be set apart as a special fund and applied, first, to the payment of interest on bonds and notes of the United States; and second, "to the purchase or payment of one per centum of the entire debt of the United States, to be made within each fiscal year after the first day of July, eighteen hundred and sixty-two, which is to be set apart as a sinking fund, and the interest of 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."

The total requirements of the fund to June 30, 1892, as shown by the appended table, aggregate \$924,394,426.34. The bonds and other securities annually applied to the fund, including interest paid thereon, aggregate \$935,337,061.20, and the total redemption of the debt including amounts applied to the fund since August 31, 1865, when the debt attained its highest point, aggregated \$1,914,905,107.83, or \$990,510,681.49 more than was required to be paid by the terms of the sinking fund act. It is hardly probable that more than about \$7,000,000 can be credited to the fund during the present fiscal year as against a

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legal requirement exceeding \$48,000,000, and further applications to the fund during succeeding years must necessarily be limited to such small sums as may from time to time be paid for past due bonds, fractional currency, and national bank notes redeemed under the act of July 14, 1890.

The act of March 3, 1881 (21 Stat. 457), provides that the Secretary of the Treasury may at any time apply the surplus money in the Treasury not otherwise appropriated to the purchase or redemption of United States bonds. In view of this provision and of the very large decrease of the debt already effected in excess of the legal requirements of the act, coupled with the probable future condition of the national finances, I would strongly urge its repeal. Sound policy would seem to dictate this course. The conditions which called for its enactment have long since passed away, and no valid reason for its continuance now exists. I therefore recommend its unconditional repeal.

Statement showing the annual requirements of the sinking fund, the amount of bonds and other securities applied thereto, the interest and premium paid thereon, and the total amount expended for the fund from April 1, 1869, to June 30, 1892.

Fiscal year.	Annual requirement.	Applications to the fund.		
		Bonds and other securities.	Interest and premium paid.	Total amount applied.
1869.....	\$6,725,809 63	\$8,691,000 00	\$1,511,243 23	\$10,202,243 23
1870.....	27,660,879 14	28,151,900 00	4,098,057 22	32,249,957 22
1871.....	28,574,562 78	29,936,250 00	2,910,413 73	32,846,663 73
1872.....	29,958,187 82	32,618,450 00	4,365,958 72	36,984,408 72
1873.....	30,222,250 79	28,678,000 00	4,063,643 62	32,741,643 62
1874.....	30,852,447 93	12,936,450 00	1,617,659 88	14,554,109 88
1875.....	31,519,501 18	25,170,400 00	353,061 56	25,523,461 56
1876.....	33,584,775 82	32,183,488 09	257,517 91	32,441,006 00
1877.....	33,729,833 20	24,498,910 05	5,776 52	24,504,686 57
1878.....	35,429,001 80	17,012,634 57	809 92	17,013,444 49
1879.....	36,955,604 63	723,662 99	308 77	723,971 76
1880.....	40,135,450 00	73,904,617 41	3,731,272 02	77,635,889 43
1881.....	42,737,616 13	74,480,351 05	1,768,670 39	76,249,021 44
1882.....	44,905,330 76	60,137,855 55	612,039 53	60,749,895 08
1883.....	45,389,026 00	44,897,256 96	329,761 48	45,227,018 44
1884.....	46,486,536 04	46,790,229 50	318,879 93	47,109,109 43
1885.....	47,393,186 83	45,604,035 43	271,667 32	45,875,702 75
1886.....	44,872,710 64	44,551,043 36	242,487 45	44,793,530 81
1887.....	46,537,849 60	47,903,248 15	232,083 42	48,135,331 57
1888.....	46,818,149 18	43,732,550 00	3,085,592 98	46,818,142 98
1889.....	47,804,172 99	39,066,173 35	8,737,953 04	47,804,126 39
1890.....	48,321,127 76	39,847,839 50	8,473,506 06	48,321,345 56
1891.....	49,077,301 37	44,006,111 37	5,070,950 22	49,077,061 59
1892.....	49,063,114 32	37,574,179 98	181,109 02	37,755,289 00
Total.....	924,394,426 34	883,096,637 31	52,240,423 89	935,337,061 20

The total debt of the United States, less cash in the Treasury, at its maximum point, August 31, 1865, was..... \$2,756,431,571 43
On June 30, 1892, it was..... 841,525,463 60

Making a reduction of the debt, less cash in the Treasury, of..... 1,914,905,107 83
Or \$990,510,681.49 more than the requirements of the sinking fund called for.

One of the embarrassments to the Treasury, in the opinion of the Secretary, is the inability, with the limited amount of cash on hand above the one-hundred-million reserve, to keep up a sufficient gold supply. When the demand comes for the exportation of gold the Treasury is called upon to furnish it. If this demand should prove to be as large

the coming year as it has been for the past two years, gold in the Treasury would be diminished to or below the reserve line.

The status of this reserve and its amount, have recently been subjects of discussion. In the bank act of 1882 Congress gave expression to its belief that \$100,000,000 in gold was a suitable reserve; by providing that whenever the amount of gold in the Treasury should fall below that sum the issue of gold certificates should cease. In 1885 the then Secretary of the Treasury adopted the practice of reporting \$100,000,000 of the gold in the Treasury as a "reserve for the redemption of United States notes," and recently the majority of the Judiciary Committee of the present House of Representatives expressed the opinion that under existing law the maintenance of this reserve is obligatory.

But, if \$100,000,000 in gold was a suitable or necessary reserve in 1882 and in 1885, it would seem clear that a greater reserve is necessary now. It should be remembered that since 1882 we have added to our silver circulation the sum of \$259,016,182 in standard silver dollars coined under the old silver act of 1878. These dollars are nearly all outstanding, and largely represented by silver certificates. We have also increased the legal-tender paper circulation by issuing about \$120,000,000 of the Treasury notes authorized by the act of July 14, 1890, and to this we are adding about four millions each month in payment of silver bullion purchased.

It is true that silver certificates are not redeemable in gold, and that the Treasury notes of 1890 are redeemable in coin; but since it has been declared to be the established policy of the United States to maintain the two metals, silver and gold, on a parity with each other, it is obvious that this large addition to our circulation has increased the possible charge upon our gold reserve.

In view, therefore, of these increased and increasing liabilities, the reserve in the Treasury for the redemption of the Government obligations should, in my opinion, be increased to the extent of at least 20 per cent of the amount of Treasury notes issued and to be issued under the act of July 14, 1890.

As will be seen by the estimates submitted, the receipts of the current and the next fiscal year are not likely, if present conditions continue, to fall below expenditures. Yet in view of the fact that the surplus for this year will be small, upon the basis stated, with the probability of a falling off in receipts for causes mentioned, I think the revenues should be so increased as to enable the Treasury Department to maintain a gold reserve of not less than \$125,000,000, and to maintain a comfortable working balance in the Treasury cash. As a general revision of our customs laws is now probable, I do not feel at liberty to suggest any special method for increasing the revenue, though I should otherwise think that an additional tax on whisky, which could be collected without additional cost, would furnish an easy method.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the Treasurer of the United States, 9 subtreasury officers, and 202 national-bank depositaries. The number of such depositaries on November 1, 1892, was 159, and the amount of public moneys held by them on that date, including those to credit of the Treasurer's general account and United States disbursing officers, was \$15,862,414.81, a reduction, since November 1, 1891, in number of depositaries of 24 and in amount of holdings of \$4,515,688.87.

LOANS AND CURRENCY.

Since March 1, 1889, there have been purchased and canceled United States bonds of the face value of \$233,729,150, for which there was expended the sum of \$270,952,431.20. Of the bonds so purchased \$121,615,950 were four per cents and \$112,113,200 four and one-half per cents. The expenditure was \$55,352,493.51 less than the sum which would be required to redeem the bonds and pay interest thereon to the date of their maturity.

During the same period there were redeemed at par \$25,504,700 four and one-half per cent bonds, and a further amount of \$25,364,500 of the same loan has been continued during the pleasure of the Government, to bear interest at the rate of 2 per cent per annum. The annual interest charge March 1, 1889, was \$34,578,459.80; it is now \$22,893,990.80.

The volume of money in circulation has increased during the twelve months ended November 1, 1892, as shown by the following table:

Money in circulation.

	Nov. 1, 1891.	Nov. 1, 1892.
Gold coin.....	\$406,770,367	\$411,252,197
Standard silver dollars.....	62,135,461	61,672,455
Subsidiary silver.....	62,105,136	65,985,408
Gold certificates.....	136,100,319	120,255,349
Silver certificates.....	321,142,642	324,552,532
Treasury notes, 1890.....	66,473,484	114,567,423
United States notes.....	332,553,989	332,080,234
Currency certificates, June 8, 1872.....	10,765,000	10,550,000
National bank notes.....	166,445,763	165,224,137
	1,564,492,161	1,606,139,735

The principal changes are in gold certificates and Treasury notes of the act of July 14, 1890. Of the former there is a decrease of \$15,844,970, and of the latter an increase of \$48,093,939.

The increase in circulation since March 1, 1889, is \$201,933,839, of which \$152,048,345 is paper money. The amount of paper money held in the Treasury March 1, 1889, was nearly thirty millions greater than on November 1, 1892, while the net increase in the issue was \$122,366,433. A notable fact connected with this increase is the large quantity of notes of the smaller denominations added to the volume of

money, while at the same time there has been a decrease in the higher denominations. This is shown in the accompanying table:

Table showing the amounts of paper currency, by denominations, outstanding on March 1, 1889, and on November 1, 1892, and the changes during that period.

Denomination.	Outstanding Mar. 1, 1889.	Outstanding Nov. 1, 1892.	Decrease.	Increase.
1's (Ones).....	\$31,438,141	\$40,460,624		\$9,022,483
2's (Twos).....	22,986,476	31,629,049		8,642,573
5's (Fives).....	204,567,948	242,635,169		38,067,221
10's (Tens).....	246,407,325	291,553,306		45,145,981
20's (Twenties).....	191,306,880	223,171,280		31,864,400
50's (Fifties).....	49,129,090	42,012,665	\$7,116,425	
100's (One hundreds).....	68,863,870	75,679,070		6,815,200
500's (Five hundreds).....	25,883,500	22,329,000	3,554,500	
1000's (One thousands).....	53,597,000	50,921,500	2,675,500	
5000's (Five thousands).....	35,385,000	28,380,000	7,005,000	
10000's (Ten thousands).....	65,900,000	69,060,000		3,160,000
Total.....	995,465,230	1,117,831,663	20,351,425	142,717,858
Less decrease.....				20,351,425
Net increase.....				122,366,433

PRECIOUS METALS.

Deposits and purchases.

The value of the gold deposited at the mints and assay offices during the fiscal year 1892, was \$66,476,975.98, of which \$61,131,460.04 were original deposits, and \$5,345,515.94 were redeposits.

Of the original deposits, \$31,961,546.11 were the product of our own mines; \$24,975,342.39 foreign gold coin and bullion; \$557,967.86 light weight domestic gold coin; and \$3,636,603.68 old material.

The deposits and purchases of silver aggregated 72,121,268.03 standard ounces, of the coining value of \$83,922,930.01, including 640,461.19 standard ounces, of the coining value of \$745,263.92 redeposits.

Of the silver received, 63,130,608.86 standard ounces, of the coining value of \$73,461,072.08, were the product of our own mines; 2,118,077.89 standard ounces, of the coining value of \$2,464,672.45, were foreign silver bullion and coin; 5,593,907.71 standard ounces, of the coining value of \$6,509,274.43, were uncurrent domestic coins; 1,921.53 standard ounces, of the value of \$2,235.96, were trade dollars; and 636,290.85 standard ounces, of the coining value of \$740,411.17, consisted of old plate, jewelry, etc.

Coinage.

The coinage of the mints during the last fiscal year aggregated 113,556,124 pieces, valued as follows:

Gold.....	\$35,506,987.50
Silver.....	8,329,467.00
Subsidiary silver.....	6,659,811.60
Minor coins.....	1,296,710.42
Total.....	51,792,976.52

The number of silver dollars coined during the fiscal year from bullion purchased under the act of July 14, 1890, was 3,450,995, and from

trade-dollar bullion 4,878,472, a total of 8,329,467 silver dollars upon which the seigniorage or profit was \$930,487.41.

The total coinage of silver dollars from March 1, 1878, to November 1, 1892, has been as follows:

Act of February 28, 1878.....	\$378,166,793
Act of July 14, 1890.....	33,167,570
Act of March 3, 1891 (trade-dollar bullion)	5,078,472
Total	416,412,835

The net profit on the coinage of silver during the fourteen years ended June 30, 1892, including the balances in the coinage mints on July 1, 1878, has aggregated \$72,736,065.

Bars.

In addition to the coinage, gold bars were manufactured during the last fiscal year, of the value of \$36,125,552.39, and silver bars of the value of \$7,130,270.12, a total of \$43,255,822.51.

Purchases of silver.

The purchases of silver during the last year were made under the provisions of the act of July 14, 1890, requiring the purchase of 4,500,000 ounces in each month.

The total amount purchased was 54,335,748 fine ounces, costing \$51,106,608, the average cost being 94 cents per ounce.

The total amount of silver purchased under the act of July 14, 1890, from August 13, 1890, to November 1, 1892, has been 120,479,981 fine ounces, costing \$116,783,590, an average cost of \$0.969 per ounce.

Price of silver.

The price of silver fluctuated during the last fiscal year from \$1.02 to \$0.855 per fine ounce, a variation of 16½ cents an ounce.

Since July 1, 1892, the price still further declined until, on August 11, 1892, it reached 83 cents a fine ounce, the lowest price on record.

The price November 1, 1892, was 86 cents per fine ounce.

The average price of silver during the year, based upon London quotations, was \$0.937 a fine ounce.

Imports and exports.

The net loss of gold by exports during the fiscal year was only \$142,654 against a loss in the preceding fiscal year of \$67,946,768. The net exports of silver were \$5,035,828, against a net import in the previous year of \$2,745,365, a difference of \$7,781,193.

Earnings and expenditures.

The total expenditures for the support of the mint service for the last fiscal year aggregated \$1,106,538 against \$1,335,910 in the preceding year, a reduction of expenses of \$229,371.

The total earnings of the mints and assay offices from all sources were \$2,294,288, and the total expenditures and losses of all kinds \$1,500,494, a net profit of earnings over expenditures of \$793,794.

Product of gold and silver.

The mines of the United States produced during the calendar year 1891 precious metals as follows:

	Fine ounces.	Commercial value.	Coining value.
Gold.....	1,604,840	\$33,175,000	\$33,175,000
Silver.....	58,330,000	57,630,040	75,416,565

The product of the mines and reduction works of the United States, including precious metals contained in foreign material reduced in the United States, was:

	Fine ounces.
Gold.....	2,169,863
Silver.....	69,336,415

The product of gold and silver in the world, based upon returns to the Director of the Mint, was, the same year:

	Fine ounces.	Commercial value.	Coining value.
Gold.....	6,102,893	\$126,159,000	\$126,159,000
Silver.....	143,994,000	142,266,000	186,174,000

World's coinage.

The coinage of gold and silver by the various countries of the world aggregate, for the calendar year 1891, so far as reports have been received:

Gold.....	\$119,183,735
Silver.....	135,008,142

Metallic stock of the United States.

The stock of gold and silver in the United States, based upon official tabulations brought forward from year to year, was, on November 1, 1892, approximately:

Gold.....	\$656,041,863
Silver.....	587,614,951
Total.....	1,243,656,814

Use of gold and silver in the arts and manufactures.

According to the information gathered by the Bureau of the Mint, the value of the gold and silver used in the industrial arts in the United States during the last calendar year was, approximately: gold, \$19,700,000, and silver, \$9,630,000, of which \$10,697,679 gold and \$7,289,073 silver were new bullion.

MONETARY CONFERENCE.

As early as the month of April, 1891, investigation was begun by this Department to ascertain the state of public sentiment in Europe regarding the propriety of an agreement to hold a monetary conference of representatives of the leading nations on the subject of the money uses of silver.

Upon the ascertainment that the leading nations were favorably disposed to the holding of such a conference, the United States, addressed an invitation, through the State Department, to the governments of Europe, of Mexico, and Turkey.

All of the countries to which this invitation was addressed accepted it.

Upon conference with the governments named, after considerable delay, occasioned by a variety of causes, Brussels, Belgium, was agreed upon as the place, and November 22, 1892, as the time, for the conference to assemble.

For this country five commissioners were appointed, as follows: Hon. Wm. B. Allison of Iowa, Hon. John P. Jones of Nevada, Hon. James B. McCreary of Kentucky, Mr. Henry W. Cannon of New York, and E. Benjamin Andrews of Rhode Island. By usage the American minister, Mr. Terrill, was added.

This conference is now in session ; as yet little is known as to what its action may be beyond the general fact that the subject of the better use of silver as a money metal is receiving its earnest attention.

Whatever may be the outcome of the conference, it is safe to predict that a clearer idea will be had of the views and purposes of the countries represented.

NATIONAL BANKS.

The report of the Comptroller of the Currency* gives complete and detailed information as to the organization, condition, and management of all active and failed national banks during the year ended October 31, 1892.

One hundred and sixty-three banks, with an aggregate capital of \$15,285,000, were organized during the year, 53 went into voluntary liquidation and 17 became insolvent, leaving a net increase of 93 for the year.

Of the new banks organized during the year, about one-half were west of the Mississippi River and 35 per cent were in the Southern States.

The total number of banks in operation October 31, 1892, was 3,788, having an aggregate capital of \$693,868,665, and surplus and undi-

* See page 304.

vided profits of \$340,524,179. The total amount of individual deposits was \$1,765,422,983; total bank deposits, \$530,653,202; and total resources, \$3,510,094,897. The national bank circulation outstanding shows a net increase of \$10,487,226, and the gold held by the banks, as compared with last year, shows an increase of \$21,994,115. Surplus and undivided profits, increase, \$9,663,020; individual deposits, increase, \$177,104,902; bank deposits, increase, \$100,058,428.

Of the liabilities of the 17 banks that failed during the year two-thirds of the amount belonged to the Maverick National Bank of Boston. Aside from this one institution, the failures were not of a serious character. The estimated value of the assets indicate that over 85 per cent will be paid to creditors. The Maverick National Bank as already paid 85 per cent, and there is a probability of an additional dividend of from 2 to 5 per cent.

The domestic exchange drawn by banks for the year ended June 30, 1892, was \$12,994,959,590, an increase over the preceding year of over 10 per cent.

The following recommendations of the Comptroller are approved :

(1) That the minimum deposit of Government bonds required of national banks be \$1,000 for banks of \$50,000 capital, and \$5,000 for banks whose capital exceeds \$50,000.

(2) That banks be allowed to issue circulating notes equal to the par value of the bonds held to secure circulation.

(3) That the monthly withdrawal of bonds pledged to secure circulation shall not exceed \$4,500,000 in the aggregate.

(4) The banks should only be assessed in amount sufficient to defray the actual cost to the Government of providing circulation and maintaining Government supervision, and the tax should be placed upon capital as well as circulation.

(5) That the limit of the amount which may be loaned to any person, company, corporation, or firm to 10 per cent of the capital stock of the bank be so amended as to read "capital and surplus," and also that an exception be made in favor of temporary loans secured by collateral in our largest business centers.

(6) That the Government issue bonds having 20, 30, and 40 years to run, at a low rate of interest, with which to retire the present bonded debt of the United States, which bonds may be used as a basis to secure national bank circulation.

The Comptroller shows that by exchanging a 2 per cent bond, having the same length of time to run, for the 4 per cent bonds, at the

market value of each, on the 31st of October, 1892, the Government could have saved \$67,161,551.47. In addition to furnishing a permanent basis for circulation, it would prove a great saving to the taxpayers of the country.

(7) That the Comptroller of the Currency, with the approval of the Secretary of the Treasury, be empowered to remove officers and directors of banks for violations of law, leaving the vacancy so caused to be filled in the usual way, first giving such officers and directors an opportunity to be heard.

(8) That bank examiners be required to take an oath of office before entering upon the discharge of their duties, and give bond in such amount and with such sureties as the Comptroller of the Currency may require.

(9) That the Comptroller of the Currency be allowed to appoint two general examiners, of conspicuous ability and experience, to be paid out of the public funds, whose duty it shall be to visit, assist, and supervise the various examiners in their several districts, in order to secure uniformity in method and greater efficiency in work.

(10) That the law be so amended as to prohibit officers and employés of a bank from borrowing from its funds in any manner except upon application to and approval by the board of directors.

(11) In order to facilitate the collection of assessments upon stockholders of failed national banks, that the receivers of such banks be required to file with the county clerk or register of each county in which any stockholder may reside, a statement showing the names of the stockholders who reside in such county, and the amount of the stock held by them respectively, the filing of such statement to constitute a lien upon any realty of said stockholder, which lien may be vacated upon motion and giving proper bond, and shall be discharged by the receiver upon payment of the assessment.

(12) That section 380, United States Revised Statutes, be so amended as to leave it discretionary with the Comptroller of the Currency whether United States attorneys shall be employed by receivers of failed national banks.

The Comptroller submits a table showing the location of the various failed banks, and the location of the various United States attorneys in whose districts they are situated, from which it appears that when the district attorney does not reside in the same place, as happens in a few instances, the distances range from 28 to 435 miles, a great majority of the cases being over 100 miles, and the average being above 200 miles, showing the physical impossibility of these attorneys to properly repre-

sent these trusts. This results in the employment of local attorneys and the payment of double fees.

The Comptroller's argument in favor of national bank circulation, to which special attention is invited, shows that it is more elastic, more economical, and better calculated to serve the interests of the public.

He criticises and condemns State bank circulation from a historical standpoint, and shows the weakness and impolicy of Congress dividing with the forty-four State sovereignties the responsibility of furnishing the people with money; that the currency furnished by this chain of sovereignties would be no stronger or better than that of the weakest link.

Congress, by the Constitution, must furnish all money, of full debt-paying power, and by every consideration of public policy and public necessity should furnish all the money that the people require. The Government can only redeem its bonds in coin of standard value; it can not issue money except in exchange for some value—for something purchased. Every increase or diminution of the currency of the country by the General Government must of necessity be arbitrary, and hence a currency so created is nonelastic. The experience of the Government in purchasing silver as a basis for coinage, or for issuing Treasury notes, does not commend itself on the score of economy, and the depreciation in the value of silver in the hands of the Government is in sharp contrast with the more than \$72,000,000 paid into the Treasury of the United States by the national banks as a tax upon circulation.

The subject of bank examiners, the duties of directors, and unsafe methods of banking are discussed at length.

Financial disturbances abroad occasioned larger exports of gold, in addition to the large merchandise balance in our favor. The after effects of the quasi-panic of 1890-'91, and the threatened visitation of cholera, have affected trade and embarrassed business to a certain extent; nevertheless the year has been one of general prosperity. Speculation has been held in check and business has been undergoing a hardening process. The results, as reflected in the banks, show steady growth and increased strength of business conditions.

CUSTOMS ADMINISTRATION.

The benefits accruing from the operation of the act of June 10, 1890, known as the "customs administrative act," have been so decided as to have demonstrated the wisdom of its enactment. The reports that have reached this Department show that both the importers and customs officers have obtained relief from many evils which it was intended to remedy, and that undervaluations have been decreased. Special attention is

invited to the annual report of the General Appraisers* as showing the valuable service they are rendering and emphasizing the wisdom of the establishment of this tribunal. Certain minor features of this act, however, in my opinion, should be amended, especially sections 7, 8, 15, and 19, to which I invited the attention of Congress in my last annual report. I renew the recommendation I then made, that section 7 be so modified as to limit the additional duty to not more than 100 per cent; that section 8 be repealed, as experience has shown that it is impossible of practical administration; that section 15 be so amended as to authorize the taking of testimony on appeal from the decision of the Board of General Appraisers by commissioners appointed by the court for that purpose, as well as by one of the general appraisers; and that section 19, which imposes additional duties on unusual coverings, be modified so that such coverings shall pay but a single duty, at the rate to which they would be subject if imported separately, not less than that imposed upon their contents. In this connection, I renew the recommendations of my predecessors and myself as to certain other amendments of the customs laws. Among such recommendations I invite especial attention to the following, which I deem of urgent importance:

First. The abolition of all fees, commissions, emoluments, and perquisites now authorized or allowed to collectors or surveyors of customs and the compensation of these officers by fixed salaries.

Second. The consolidation of the customs districts demanded alike for reasons of economy and the changed condition of commerce and transportation. This might be accomplished by authorizing the Secretary of the Treasury to change the boundaries of customs districts, and to abolish districts when the expenditures exceed the receipts therein. The Secretary of the Treasury should also have authority to designate or discontinue minor ports within collection districts.

Third. The revision and codification of the customs and navigation laws which I especially urge with such modification and new provisions as practice and experience have demonstrated are required for the efficiency of the service. The original legislation on these subjects dates from the foundation of the Government; subsequent partial and fragmentary legislation has introduced confusion and doubt as to the true intent of the law, and consequent embarrassment in its administration. The result has been litigation and loss to business interests that would be in a great measure obviated by the action I recommend.

These laws are now scattered through the statutes and should be brought together and enacted in one harmonious code. This subject

* See page 799.

has heretofore been called to the attention of Congress, but the details of the work are of a kind that can hardly receive attention from a committee of Congress necessarily engaged upon other duties. I therefore recommend that provision be made for a revision and codification of these laws, by a commission or otherwise, to be reported to Congress at an early date.

FOREIGN COMMERCE.

The value of our foreign commerce (imports and exports of merchandise) during the last fiscal year was greater than for any previous year. It amounted to \$1,857,680,610, as against \$1,729,397,006 during the year 1891, an increase of \$128,283,604.

The value of imports of merchandise during the last fiscal year amounted to \$827,402,462, as against \$844,916,196 during the fiscal year 1891, a decrease of \$17,513,734.

The value of exports of merchandise during the last fiscal year was the largest in the history of our commerce, amounting to \$1,030,278,148, as against \$884,480,810 during the fiscal year 1891, an increase of \$145,797,338.

The value of the exports of merchandise exceeded the value of imports of merchandise \$202,875,686.

The value of the imports and exports of merchandise and specie during the last four years ending June 30, has been as follows:

Merchandise.

	1889.	1890.	1891.	1892.
Exports—				
Domestic.....	\$730,282,609	\$845,293,828	\$872,270,283	\$1,015,732,011
Foreign.....	12,118,766	12,534,856	12,210,527	14,546,137
Total.....	742,401,375	857,828,684	884,480,810	1,030,278,148
Imports.....	745,131,652	789,310,409	844,916,196	827,402,462
Excess of exports.....		68,518,275	39,564,614	202,875,686
Excess of imports.....	2,730,277			

Specie.

	1889.	1890.	1891.	1892.
Exports—				
Gold.....	\$59,952,285	\$17,274,491	\$86,362,654	\$50,195,327
Silver.....	36,689,248	34,873,929	22,590,988	32,810,559
Total.....	96,641,533	52,148,420	108,953,642	83,005,886
Imports—				
Gold.....	10,284,858	12,943,342	18,232,567	49,699,454
Silver.....	18,678,215	21,032,984	18,026,880	19,955,086
Total.....	28,963,073	33,976,326	36,259,447	69,654,540
Excess of exports.....	67,678,460	18,172,094	72,694,195	13,351,346

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The above table does not include gold and silver contained in imported and exported ores and copper matte which were for 1891 and 1892, as follows:

	1891.			1892.		
	Exports.	Imports.	Excess of imports.	Exports.	Imports.	Excess of imports.
Gold in ores and copper matte	\$100, 226	\$283, 545	\$183, 319	\$110, 206	\$463, 425	\$353, 219
Silver in ores and copper matte.....	942, 563	8, 252, 036	7, 309, 473	990, 003	8, 809, 648	7, 819, 645

Commerce with the world.

The following table shows our commerce in merchandise with leading countries and grand divisions of the globe, during the year ending June 30, 1892:

Countries and grand divisions.	Exports.			Imports.	Total exports and imports.	Excess of exports + or of imports —.
	Domestic.	Foreign.	Total.			
COUNTRIES.						
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
United Kingdom.....	493, 957, 868	5, 357, 464	499, 315, 332	156, 300, 881	655, 616, 213	+ 343, 014, 451
Germany.....	104, 180, 732	1, 340, 826	105, 521, 558	82, 907, 553	188, 429, 111	+ 22, 614, 005
France.....	97, 896, 132	1, 230, 575	99, 126, 707	68, 554, 793	167, 681, 500	+ 30, 571, 914
Belgium.....	47, 713, 121	1, 071, 996	48, 785, 117	10, 273, 061	59, 058, 178	+ 38, 512, 056
Netherlands.....	43, 556, 865	361, 119	43, 917, 984	10, 886, 802	54, 804, 786	+ 33, 031, 182
Italy.....	14, 223, 947	93, 835	14, 317, 782	22, 161, 617	36, 479, 399	+ 7, 843, 835
British North American Possessions.....	42, 580, 578	2, 305, 410	44, 885, 988	35, 334, 547	80, 220, 535	+ 9, 551, 441
Mexico.....	13, 696, 531	597, 468	14, 293, 999	28, 107, 525	42, 401, 524	+ 13, 813, 526
West Indies.....	37, 600, 708	907, 595	38, 508, 303	99, 606, 305	138, 114, 608	+ 61, 098, 002
Brazil.....	14, 240, 009	51, 864	14, 291, 873	118, 633, 604	132, 925, 477	+ 104, 341, 731
China.....	5, 663, 471	26	5, 663, 497	20, 488, 291	26, 151, 788	+ 14, 824, 794
British India and East Indies.....	3, 674, 141	166	3, 674, 307	24, 773, 107	28, 447, 404	+ 21, 098, 800
Japan.....	3, 285, 282	1, 829	3, 290, 111	23, 790, 202	27, 080, 313	+ 20, 500, 091
All other countries.....	93, 459, 626	1, 225, 964	94, 685, 590	125, 584, 174	220, 269, 764	+ 30, 898, 584
Total.....	1, 015, 732, 011	14, 546, 137	1, 030, 278, 148	827, 402, 462	1, 857, 680, 610	+ 202, 875, 686
GRAND DIVISIONS.						
Europe.....	841, 087, 922	9, 535, 228	850, 623, 150	391, 628, 469	1, 242, 251, 619	+ 458, 994, 681
North America.....	101, 463, 351	4, 102, 833	105, 566, 184	174, 054, 181	279, 620, 365	+ 68, 487, 997
South America.....	32, 573, 922	573, 692	33, 147, 614	150, 727, 759	183, 875, 373	+ 117, 580, 145
Asia.....	19, 581, 056	9, 294	19, 590, 350	80, 138, 251	99, 728, 601	+ 60, 547, 901
Oceania.....	15, 274, 896	297, 871	15, 572, 767	23, 133, 062	38, 705, 829	+ 7, 560, 295
Africa.....	5, 035, 162	26, 103	5, 061, 265	5, 318, 052	10, 379, 317	+ 2, 556, 787
All other countries.....	715, 702	1, 116	716, 818	2, 402, 688	3, 119, 506	+ 1, 685, 870
Total.....	1, 015, 732, 011	14, 546, 137	1, 030, 278, 148	827, 402, 462	1, 857, 680, 610	+ 202, 875, 686

It will be observed that the value of our total trade in merchandise with the United Kingdom amounted to \$655,616,213, of which the value of exports was \$499,315,332, and the value of imports \$156,300,881, showing an excess in exports of \$343,014,451.

Our import and export trade with the United Kingdom forms 35.3 per cent of such trade with all nations, and about 53 per cent of such trade with all Europe. Our trade with North America, including the

West Indies, stands next in value, followed by that with South America and that with Asia and Oceanica. Our trade with Germany showed an excess of exports of \$22,614,005, with France of \$30,571,914, and with Belgium and the Netherlands together of \$69,083,970.

In our total trade with Europe the excess of exports over imports was \$458,994,681.

Our commerce in merchandise with North America, including Mexico, Central America, and the West Indies, amounted to \$279,620,365, of which, the value of imports was \$174,054,181, and of exports \$105,566,184, an excess of imports of \$68,487,997; but if our export trade by land carriage with Mexico and Canada had been correctly ascertained by means of an adequate law for that purpose, it is estimated that the value of our exports to the countries of North America would appear about \$133,000,000, and the total value of the exports and imports to and from the same countries would be about \$307,000,000, which would reduce the excess of imports to about \$41,000,000 instead of \$68,000,000 as it now appears.

Our total trade with South America in merchandise amounted to \$183,875,373, of which the value of imports was \$150,727,759, and of exports \$33,147,614, an excess of imports of \$117,580,145.

Values of the imports and exports of merchandise of the United States carried in cars and other land vehicles during each fiscal year from 1871 to 1892, inclusive.

Year ending June 30—	Imports and exports in cars and other land vehicles.	Year ending June 30—	Imports and exports in cars and other land vehicles.
1871.....	\$22,985,510	1882.....	\$34,973,317
1872.....	27,650,770	1883.....	48,092,892
1873.....	27,869,978	1884.....	46,714,068
1874.....	23,022,540	1885.....	48,332,775
1875.....	20,388,235	1886.....	43,700,350
1876.....	18,473,154	1887.....	43,951,725
1877.....	17,464,810	1888.....	54,356,827
1878.....	20,477,364	1889.....	66,664,378
1879.....	19,423,685	1890.....	73,571,263
1880.....	20,981,393	1891.....	72,856,194
1881.....	25,452,521	1892.....	72,948,067

Exports.

The total value of exports of domestic merchandise was \$1,015,732,011, an increase of \$143,461,728, and was the largest in the history of our commerce.

The material increase or decrease in the values of the principal articles of domestic exports was, during the last fiscal year, as follows:

Increase in—

Breadstuffs.....	\$171,241,461
Cattle.....	4,653,846
Fruits, including nuts.....	4,191,352
Seeds.....	3,751,383
Beef, fresh.....	2,731,678

Increase in—*Continued.*

Copper, manufactures of.....	\$2, 611, 795
Oil cake and oil-cake meal.....	2, 261, 110
Bacon.....	1, 929, 944
Oleomargarine.....	1, 093, 322
Vegetable oils.....	1, 032, 019

Decrease in—

Cotton, unmanufactured.....	\$32, 251, 657
Mineral oils.....	7, 220, 742
Sugar, refined.....	5, 473, 269
Beef, salted, pickled, and other cured.....	3, 383, 824
Hog products, except bacon.....	1, 722, 076
Carriages, horse cars, and cars for steam railroads.....	1, 636, 685
Copper ore.....	1, 224, 116
Leather, and manufactures of.....	1, 194, 066

Comparing the exports of the year 1890 with those of the year 1892, there was an increase in the value of domestic exports to—

United Kingdom.....	\$49, 498, 859
France.....	48, 883, 128
Belgium.....	21, 572, 744
Netherlands.....	21, 069, 277
Germany.....	19, 865, 517
Spanish West Indies.....	5, 513, 833
China.....	2, 719, 681
Brazil.....	2, 337, 513

Decrease to—

Argentine Republic.....	\$5, 679, 302
Russia in Europe.....	3, 840, 474
Japan.....	1, 938, 903
Spain.....	1, 214, 125
British India and East Indies.....	981, 110
Hawaiian Islands.....	944, 882

The values of the principal articles of domestic exports during the three years ending June 30, 1892, were as follows :

	1890.	1891.	1892.
Breadstuffs.....	\$154, 925, 927	\$128, 121, 656	\$299, 363, 117
Cotton, unmanufactured.....	250, 968, 792	290, 712, 898	258, 461, 241
Provisions, including meat and dairy products.....	136, 264, 506	139, 017, 471	140, 382, 159
Mineral oils.....	51, 403, 089	52, 025, 734	44, 805, 992
Animals.....	33, 638, 128	32, 935, 086	36, 498, 221
Iron and steel, and manufactures of.....	25, 542, 208	28, 909, 614	28, 800, 930
Wood, and manufactures of.....	28, 274, 529	26, 270, 040	25, 790, 571
Tobacco, and manufactures of.....	25, 355, 601	25, 220, 472	24, 739, 425
Cotton, and manufactures of.....	9, 999, 277	13, 604, 857	13, 226, 277
Leather, and manufactures of.....	12, 438, 847	13, 278, 847	12, 084, 781
Oil cake and oil-cake meal.....	7, 999, 926	7, 452, 094	9, 713, 204
Coal.....	6, 856, 088	8, 391, 026	8, 649, 158
Naval stores (rosin, tar, pitch, turpentine, and spirits of turpentine).....	7, 444, 446	8, 191, 613	7, 989, 933
Copper, and manufactures of.....	2, 349, 392	4, 614, 597	7, 226, 392
Chemicals, drugs, dyes, and medicines.....	6, 224, 504	6, 545, 354	6, 693, 855
Fruits, including nuts.....	4, 059, 547	2, 434, 793	6, 626, 145
Seeds.....	2, 637, 888	2, 500, 899	6, 252, 282
Copper ore.....	6, 053, 236	7, 260, 893	6, 036, 777
Vegetable oils.....	5, 672, 441	4, 302, 936	5, 334, 955
Fish.....	6, 040, 828	4, 996, 621	4, 522, 763
Paraffin and paraffin wax.....	2, 408, 709	3, 714, 649	3, 965, 263
Agricultural implements.....	3, 859, 184	3, 219, 130	3, 794, 983
Total.....	790, 417, 091	813, 722, 280	960, 938, 424
Value of all domestic exports.....	845, 293, 823	872, 270, 283	1, 015, 732, 011
Per cent of articles enumerated above.....	93. 51	93. 29	94. 61

The value of the domestic exports during the two years ending June 30, 1892, classified by groups according to character of production, was as follows:

	1891.		1892.	
	Values.	Per cent.	Values.	Per cent.
Products of agriculture.....	\$642,751,344	73.69	\$799,382,232	78.70
Products of manufacture.....	168,927,315	19.37	158,510,937	15.60
Products of mining (including mineral oils).....	22,054,970	2.53	20,692,885	2.04
Products of the forest.....	28,715,713	3.29	27,957,423	2.75
Products of the fisheries.....	6,208,577	.71	5,403,587	.53
Other products.....	3,612,364	.41	3,838,947	.38
Total.....	872,270,283	100.00	1,015,732,011	100.00

Imports.

During the last fiscal year the value of imports of merchandise was \$827,402,462, a decrease of \$17,513,734 from the imports of the fiscal year 1891.

The value of free merchandise imported was \$457,999,658, and of dutiable was \$369,402,804, an increase in the value of free merchandise of \$91,758,306, and a decrease in the value of dutiable goods of \$109,272,040, caused mainly by the transfer of sugar from the dutiable to the free list by the new tariff.

The material increase or decrease in the value of the principal classes of free and dutiable imports during the year ending June 30, 1892, as compared with 1891, was as follows:

Increase in—

Free of duty:

Sugar and molasses.....	\$61,386,453
Coffee.....	30,677,830
India rubber and gutta percha, crude.....	1,812,286
Textile grasses and fibrous vegetable substances.....	1,172,423

Dutiable:

Flax, hemp, and jute, manufactures of.....	2,269,123
Tobacco, leaf, suitable for cigar wrappers.....	2,166,058

Decrease in—

Free of duty:

Hides and skins other than fur skins.....	\$1,272,626
Eggs.....	1,053,964
Animals.....	789,307
Fruits, including nuts.....	773,236

Dutiable:

Sugar and molasses.....	52,128,440
Iron and steel, and manufactures of.....	24,820,275
Silk, manufactures of.....	6,707,249
Wool, manufactures of.....	5,494,201
Tobacco, leaf, other than suitable for cigar wrappers....	5,117,797
Fruits, including nuts.....	4,265,994
Vegetables.....	4,193,147

Dutiable—*Continued.*

Flax, hemp, and jute, unmanufactured.....	\$3, 335, 034
Barley.....	1, 630, 553
Seeds.....	1, 606, 133
Rice.....	1, 480, 560
Cotton, manufactures of.....	1, 388, 783
Chemicals, drugs, dyes, and medicines.....	1, 244, 009
Wines.....	1, 062, 557

Comparing the imports of the year 1890, the last complete year prior to the new tariff act, with the imports of the year 1892, there was an increase in the value of imports from—

Brazil.....	\$59, 314, 848
Spanish West Indies.....	23, 324, 461
Mexico.....	5, 416, 610
China.....	4, 227, 820
British Australasia.....	4, 214, 630
British India and East Indies.....	3, 968, 788
Japan.....	2, 686, 878
Central American States.....	2, 167, 344
Italy.....	1, 831, 566

And a decrease in the value of imports from—

United Kingdom.....	\$30, 188, 075
Germany.....	15, 930, 130
France.....	9, 117, 518
Netherlands.....	6, 142, 431
Philippine Islands.....	5, 283, 973
Hawaiian Islands.....	4, 238, 026
British North American Possessions.....	4, 062, 433

Comparing the imports of the year 1891 with those of the year 1892, there was an increase in the value of imports from—

Brazil.....	\$35, 403, 009
Spanish West Indies.....	16, 301, 173
Japan.....	4, 481, 004
British Australasia.....	2, 253, 285
British East Indies.....	1, 416, 118

And a decrease in the value of imports from—

United Kingdom.....	\$38, 422, 381
Germany.....	14, 408, 830
France.....	8, 134, 202
Hawaiian Islands.....	5, 819, 715
Austria-Hungary.....	3, 876, 745
British West Indies.....	3, 853, 052
Quebec, etc.....	2, 681, 385
Venezuela.....	1, 753, 203
Nova Scotia, New Brunswick, etc.....	1, 640, 417
Netherlands.....	1, 535, 372

Imports entered for consumption.

The value of imported merchandise entered for consumption and the duty collected thereon, during the last five fiscal years, has been as follows:

Year ending June 30—	Value of merchandise.		Ordinary duty collected.	Average rate collected on—	
	Free of duty.	Dutiable.		Dutiable.	Free and dutiable.
				<i>Per cent.</i>	<i>Per cent.</i>
1885.....	\$192,912,234	\$386,667,820	\$177,319,550	45.86	50.59
1886.....	211,530,759	413,778,055	188,379,397	45.55	31.13
1887.....	233,093,639	450,325,322	212,032,424	47.10	31.02
1888.....	244,104,832	468,143,774	213,509,802	45.63	29.99
1889.....	256,574,630	484,856,768	218,701,774	45.13	29.50
1890.....	266,103,048	507,571,764	225,317,076	44.41	29.12
1891.....	388,064,404	466,455,173	215,790,686	46.28	25.25
1892.....	458,074,604	355,526,741	174,124,270	48.71	21.26

TRADE WITH AMERICAN COUNTRIES SOUTH OF THE UNITED STATES.

The following table exhibits the total values of our import and export trade in merchandise with countries to the south of us during the years ended June 30, 1891 and 1892.

The total value of our imports of merchandise from Mexico, Central America, the West Indies, and South American States, during the fiscal year 1892, amounted to \$288,894,902, or 34.92 per cent of our total imports of merchandise.

The value of our exports of merchandise to these countries during the same year was \$92,545,868, or 8.98 per cent of the value of our total exports of merchandise.

Our total imports and exports of merchandise from and to these countries during the same year amounted to \$381,440,770, or 20.53 per cent of our total imports and exports of merchandise.

It will be seen that the excess of imports of merchandise from these countries over our exports to them during 1892 amounted to \$196,349,034, in other words, our imports of merchandise were 75.74 per cent, and exports 24.26 per cent, of the total trade with these countries, and we imported merchandise to the value of \$3.12 for every dollar in value exported to these countries.

The excess of imports over exports of merchandise for the fiscal year 1891 was \$152,099,061. For the fiscal year 1890 this excess was \$108,054,472.

Our commerce with this entire group of countries shows a gradual increase of both imports and exports of merchandise since 1870.

During the year 1870 the value of imports was \$117,398,951 and of exports \$55,140,322, an excess of imports of \$62,258,629.

During the year 1880 the value of imports was \$178,985,906 and of exports \$61,546,474, an excess of \$117,439,432 in imports.

The per cent of our commerce with these countries, as compared with our total commerce was in 1870, 20.82; in 1880, 15.99, and in 1892, 20.53.

Table showing the value of imports and exports of merchandise in the trade of the United States with Mexico, Central America, the West Indies, and South America, and the excess of imports or of exports, during the years ending June 30, 1890, 1891, and 1892.

Countries from which imported and to which exported.	1890.				1891.				1892.			
	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.
Mexico.....	\$22,690,915	\$13,285,287	\$9,405,628		\$27,295,992	\$14,969,620	\$12,326,372		\$28,107,525	\$14,293,999	\$13,813,526	
British Honduras.....	186,831	354,468		\$167,637	219,090	462,839		\$243,749	233,525	473,906		\$240,381
Central American States—												
Guatemala.....	2,281,681	1,345,719	935,962		2,618,199	1,997,944	620,255		3,182,838	1,851,352	1,331,486	
Nicaragua.....	1,655,690	1,373,019	282,671		1,705,961	1,692,942	13,019		1,657,873	1,307,179	350,694	
Costa Rica.....	1,676,711	1,126,170	550,541		2,532,305	1,331,049	1,201,256		2,086,046	1,154,023	932,023	
Salvador.....	1,453,958	899,546	554,412		1,783,066	1,150,460	632,606		2,330,702	1,294,268	1,036,434	
Honduras.....	984,404	552,024	432,380		1,159,591	640,921	518,670		962,329	515,224	447,105	
Total.....	8,052,444	5,296,478	2,755,966		9,799,122	6,813,316	2,985,806		10,219,788	6,122,046	4,097,742	
West Indies—												
Cuba and Puerto Rico.....	57,855,217	15,381,953	42,473,264		64,878,505	14,380,122	50,498,383		81,179,678	20,809,573	60,370,105	
British West Indies.....	14,865,018	8,288,786	6,576,232		16,293,184	9,779,138	6,514,046		12,440,132	8,130,257	4,309,875	
All other.....	5,284,006	9,526,483		4,242,477	5,290,016	10,300,191		5,010,175	5,986,495	9,568,473		3,581,978
Total.....	78,004,241	33,197,222	44,807,019		86,461,705	34,459,451	52,002,254		99,606,305	38,508,303	61,098,002	
South America—												
Colombia.....	3,575,253	2,585,828	989,425		4,765,354	3,182,644	1,582,710		4,116,886	3,134,152	982,734	
Venezuela.....	10,966,765	4,028,583	6,938,182		12,078,541	4,784,956	7,293,585		10,325,338	4,049,155	6,276,183	
Guianas:												
British.....	4,326,975	2,106,345	2,220,630		4,883,206	1,858,742	3,024,464		4,363,204	1,933,299	2,429,905	
Dutch.....	574,114	279,519	294,595		724,190	253,983	470,207		570,193	337,042	233,151	
French.....	17,647	160,933		143,286	46,520	155,954		109,434	5,850	156,727		150,877
Total.....	4,918,736	2,546,797	2,371,939		5,653,916	2,268,679	3,385,237		4,939,247	2,427,068	2,512,179	
Brazil.....	59,318,756	11,972,214	47,346,542		83,230,595	14,120,246	69,110,349		118,633,604	14,291,873	104,341,731	
Uruguay.....	1,754,903	3,351,874		1,596,971	2,356,739	1,076,575	1,280,164		2,480,596	939,030	1,541,566	
Argentine Republic.....	5,401,697	8,887,477		3,485,780	5,976,544	2,820,035	3,156,509		5,343,798	2,827,488	2,516,310	
Chile.....	3,183,249	3,226,364		43,115	3,448,290	3,145,625	302,665		3,487,159	3,524,707		57,548

Bolivia.....	30	11,002	.....	10,972	3,734	6,380	.....	2,646	.....	17,036	.....	17,036
Peru.....	351,695	1,427,301	.....	1,075,606	386,518	1,399,991	.....	1,013,473	.....	1,007,035	.....	415,735
Ecuador.....	535,060	715,208	.....	180,148	836,437	903,159	.....	66,722	.....	809,831	.....	239
Total.....	90,006,144	38,752,648	51,253,496	.....	118,736,668	33,708,290	85,028,378	.....	150,727,759	33,147,614	117,580,145	.....
Total of group.....	198,940,575	90,886,103	108,054,472	.....	242,512,577	90,413,516	152,099,061	.....	288,894,902	92,545,868	196,349,034	.....
Total of imports and exports from and to all countries.....	789,310,409	857,828,684	.....	68,518,275	844,916,196	884,480,810	.....	39,564,614	827,402,462	1,030,278,148	.....	202,875,686
Percent of above group..	25.20	10.59	.....	.....	28.70	10.23	.....	.....	34.92	8.98	.....	.....

* Exports defective owing to absence of law providing for collection of statistics by land carriage.

XLVIII REPORT OF THE SECRETARY OF THE TREASURY.

TRADE WITH COUNTRIES WITH WHICH RECIPROCITY TREATIES ARE IN FORCE.

A careful analysis of the statistics of our imports and exports from and to the countries with which reciprocity treaties have been established, from the commencement of such treaties to September 30, 1892, inclusive, shows that the predictions of the friends of this new policy have been largely verified, and that there has been a very gratifying increase in our commerce with these countries in both imports and exports. These values will appear more fully in the following detailed statement, in which a comparison of the value of our imports and exports from and to these countries during the period since the treaties have been in effect is made, with corresponding prior periods.

Value of the trade of the United States in merchandise with the following countries since the reciprocity treaties therewith went into effect, compared with the value of the trade during the corresponding preceding periods.

Countries.	Imports.			
	1891.	1892.	Increase.	Decrease.
EUROPEAN.				
Germany, eight months ending Sept. 30.....	\$64,539,550	\$56,888,576	.....	\$7,650,974
Austria-Hungary, four months ending Sept. 30.....	4,027,046	2,735,815	.....	1,241,231
Total.....	68,566,596	59,674,391	.....	8,892,205
AMERICAN.				
Salvador, eight months ending Sept. 20.....	1,453,970	2,298,674	844,704	.....
Nicaragua, five months ending Sept. 30.....	867,059	663,376	.....	203,683
Guatemala, four months ending Sept. 30.....	870,250	724,893	.....	145,357
Honduras, four months ending Sept. 30.....	441,461	238,088	.....	203,373
Cuba, thirteen months ending Aug. 31, 1891, and Sept. 30, 1892.....	69,819,137	85,775,106	15,955,969	.....
Puerto Rico, thirteen months ending Aug. 31, 1891, and Sept. 30, 1892.....	3,549,155	3,864,124	314,969	.....
Santo Domingo, thirteen months ending Aug. 31, 1891, and Sept. 30, 1892.....	1,589,034	3,141,699	1,552,665	.....
British West Indies (a), eight months ending Sept. 30.....	11,335,133	(b)10,864,173	.....	470,960
Brazil, eighteen months ending Mar. 31, 1891, and Sept. 30, 1892.....	104,346,192	180,694,773	76,348,581	.....
British Guiana, six months ending Sept. 30.....	1,808,352	1,001,567	.....	806,785
Total.....	196,079,743	239,266,473	93,186,730	.....
Grand total.....	264,646,339	348,940,864	84,294,525	.....

Countries.	Domestic exports.			
	1891.	1892.	Increase.	Decrease.
EUROPEAN.				
Germany, eight months ending Sept. 30.....	\$47,435,942	\$57,751,141	\$10,315,199	.....
Austria-Hungary, four months ending Sept. 30.....	237,814	241,923	4,109	.....
Total.....	47,673,756	57,993,064	10,319,308	.....
AMERICAN.				
Salvador, eight months ending Sept. 30.....	917,641	775,687	.....	141,954
Nicaragua, five months ending Sept. 30.....	571,680	319,323	.....	252,357
Guatemala, four months ending Sept. 30.....	628,613	593,090	.....	35,523

REPORT OF THE SECRETARY OF THE TREASURY. XLIX

Value of the trade of the United States in merchandise, etc.—Continued.

Countries.	Domestic exports.			
	1891.	1892.	Increase.	Decrease.
Honduras, four months ending Sept. 30.....	159,012	145,107	.....	13,905
Cuba, thirteen months ending Aug. 31, 1891, and Sept. 30, 1892.....	12,683,377	21,797,727	9,114,350	.....
Puerto Rico, thirteen months ending Aug. 31, 1891, and Sept. 30, 1892.....	2,356,829	2,829,341	472,512	.....
Santo Domingo, thirteen months ending Aug. 31, 1891, and Sept. 30, 1892.....	998,783	1,181,332	182,549	.....
British West Indies (a), eight months end- ing Sept. 30.....	5,616,514	(c) 5,305,329	.....	311,185
Brazil, eighteen months ending Mar. 31, 1891, and Sept. 30, 1892.....	19,268,710	20,762,228	1,493,518	.....
British Guiana, six months ending Sept. 30..	962,126	904,434	.....	57,692
Total.....	44,160,285	54,613,598	10,453,313	.....
Grand total.....	91,834,041	112,606,662	20,772,621	.....

(a) As trade with Bermuda can not be separately stated before July 1, 1891, it is, for better comparison, included with British West Indies in 1892 for the six months ending June 30.

(b) Includes imports from Bermuda, \$441,936.

(c) Includes exports to Bermuda, \$401,986.

From this table it appears that the total values of our imports and domestic exports of merchandise, in our trade with countries with which we have reciprocity treaties, during the periods since those treaties have been in force to September 30, 1892, as compared with corresponding periods, prior to the treaties, have been as follows:

	Prior to treaty.	Since treaty.	Increase.	Decrease.	Per cent of increase + decrease—
Domestic exports—					<i>Per cent.</i>
Germany and Austria-Hungary	\$47,673,756	\$57,993,064	\$10,319,308	.....	+21.65
American countries	44,160,285	54,613,598	10,453,313	.....	+23.67
Imports—					
Germany and Austria-Hungary	68,566,596	59,674,391	.....	8,892,205	—12.97
American countries	196,079,743	239,266,473	93,186,730	.....	+47.52

Exports.

It will be observed that the value of our exports to Germany and Austria-Hungary during the periods since the treaty of reciprocity has been in effect with these countries has increased \$10,319,308, as compared with corresponding periods prior to the treaty.

The increase of exports of domestic products to Germany consisted largely of breadstuffs and provisions.

There was an increase of \$10,453,313 in the value of our domestic exports to the American countries with which reciprocity treaties have been made, as compared with corresponding prior periods, and an increase of \$20,772,621 in the total value of our domestic exports to all the countries with which reciprocity treaties have been made, as compared with the corresponding prior periods.

The increase of domestic exports to the American countries named consisted mainly of wheat, flour, meat, and dairy products, bacon, hams and lard, iron and steel and manufactures of, and lumber and manufactures of.

With respect to the American countries, the most marked change in value of exports and imports was in our trade with Brazil and Cuba. The increase in value of exports to Brazil, during the operation of the reciprocity treaty, up to September 30, 1892, over the corresponding period before the treaty, was \$1,493,518, and the increase in value of exports to Cuba for the thirteen months ended September 30, 1892, after the treaty of reciprocity, over the value of like exports during the corresponding prior period, was \$9,114,350.

In our trade with Puerto Rico since the treaty there has been an increase in value of exports of \$472,512; and with Santo Domingo an increase of \$182,549.

There has been a decrease in our export trade to Salvador, Guatemala, Honduras, and a large decrease in imports and exports of merchandise from and to the British West Indies and British Guiana. The decrease of our trade with the two latter countries has been much larger in imports than in exports.

Imports.

During the period since the reciprocity treaties have been in effect, it appears that there has also been a very large increase in the value of our imports from countries with which we have these treaties, amounting in the aggregate to \$84,294,525. It will further be observed that this increase of imports is entirely from the American countries with which reciprocal relations have been established.

While there has been an increase in the value of our domestic exports to Germany and Austria-Hungary, amounting to \$10,315,199 to the former country and \$4,109 to the latter, there has been during the same time a decrease of \$7,650,974 in the value of our imports from Germany and of \$1,241,231 from Austria-Hungary.

There has been a very large increase in the value of our imports of merchandise from Brazil during the eighteen months the reciprocity treaty has been in effect up to September 30, 1892, over the corresponding prior period, amounting to \$76,348,581.

In our trade with Cuba there has been an increase in imports of \$15,955,969 during the thirteen months ended September 30, 1892, over the corresponding prior period; our imports from Santo Domingo increased \$1,552,665 during the same period; and from Puerto Rico in-

creased \$314,969 during the thirteen months since the treaty, and from Salvador during the first eight months under the reciprocity treaty increased \$844,704.

It will be noticed the most marked increase in the value of imports since the reciprocity treaties went into effect, has been in our trade with Brazil and Cuba.

While there is a large disparity between the increase in the value of our imports and exports, it should be remembered that our imports from these American countries are of articles which we must necessarily purchase from them in any event, as they are articles of necessity, which are to but small extent, if at all, produced in this country, and not to be procured elsewhere than in southern countries. These imports consist almost entirely of sugar, coffee, india rubber and crude drugs.

This will be better understood when it is stated that the value of the imports of coffee alone from Brazil, from April 1, 1891, when the treaty of reciprocity went into effect, up to September 30, 1892, inclusive, was \$145,522,354, and the value of the imports of sugar alone into the United States from Cuba and Puerto Rico for the thirteen months ended September 30, 1892, during which the reciprocity treaty was in effect with these islands, was \$69,933,566.

If we consider the total value of our commerce, imports and exports, with all the countries with which reciprocity treaties have been made, during the several periods those treaties have existed with each, it will be found that the total value of our commerce was \$461,547,526, as compared with \$356,480,374, for the corresponding prior periods, or an increase of \$105,067,152. The total value of our imports under the treaties was \$348,940,864, and the value of the exports of domestic merchandise was \$112,606,662. The increase in the value of the imports of merchandise since the treaties was \$84,294,525, and the increase in the value of the exports was \$20,772,621.

When lines of shipping are more fully inaugurated, commercial relations more closely established, and the countries south of us become more familiar with our products and methods of business, and our manufacturers more carefully consult the tastes and wishes of southern buyers, our exports will, undoubtedly, largely increase.

Thus the result of reciprocity will be enlarged markets for our agricultural and manufacturing products, and increased employment for our ships.

INTERNAL REVENUE.

The receipts from the several objects of taxation under the internal-revenue laws for the fiscal years ended June 30, 1891 and 1892, are as follows:

Objects of taxation.	Fiscal year ended June 30—		Increase.	Decrease.
	1891.	1892.		
Distilled spirits	\$83,335,963.64	\$91,309,983.65	\$7,974,020.01	
Manufactured tobacco.....	32,796,270.97	31,000,493.07		\$1,795,777.90
Fermented liquors.....	28,565,129.92	30,037,452.77	1,472,322.85	
Oleomargarine.....	1,077,924.14	1,266,326.00	188,401.86	
Miscellaneous collections.....	260,127.30	243,283.86		16,833.44
Total	146,035,415.97	153,887,544.35	7,822,128.38	

The receipts from all sources of internal revenue for the fiscal year ending June 30, 1892, were.....\$153,887,544.35

The receipts from the same sources for fiscal year ended June 30, 1891, were.....146,035,415.97

Making an increase in the receipts for the fiscal year just ended of 7,822,128.38

The total cost of collection for the fiscal year ended June 30, 1892, was 4,315,046.26

The total cost of collection for the fiscal year ended June 30, 1891, was 4,205,655.49

Increased cost of collection for the fiscal year ended June 30, 1892. 109,390.77

The amounts herein stated are the receipts actually collected during the fiscal years mentioned, but in many cases the money collected on the last day of June is not deposited until the first day of July, thus causing a discrepancy between the collections and deposits.

The increase of the cost of collection for the fiscal year ended June 30, 1892, over the previous fiscal year resulted largely from the increase in the salaries and fees of gaugers, storekeepers, and storekeeper-gaugers, and deputy collectors whose employment was rendered necessary by the very large increase in the number of distilleries operated during the fiscal year, and also from the large sum expended for weighing beams utilized in putting into operation the system of ascertaining the production of distilled spirits by weighing instead of by use of the gauging rod.

A detailed statement of these increased expenditures will be found in the report of the Commissioner of Internal Revenue.*

It is estimated that the receipts from all sources of internal revenue for the fiscal year ending June 30, 1893, will aggregate \$165,000,000.

The percentage of cost of collection for the fiscal year ended June 30, 1892, was 2.80 per cent, as against 2.88 for the fiscal year ended June 30, 1891, the increase of collections resulting in a decrease in the percentage of cost of collection, even with the extraordinary expenditures above referred to.

* See page 392.

A comparison has been made of the reports of distilled spirits produced at a large number of distilleries for the months of May, June, and July, 1891, when gauging was done with the rod, with the reports from the same distilleries for the months of May, June, and July, 1892, when the contents of packages were ascertained by weighing. It is found by this comparison that during the first period the Government lost in taxes upon fractional parts of a gallon less than fifty-hundredths the sum of \$48,947.40, while for the corresponding period in 1892 the loss from the same cause was only \$18,659.70, making a reduction in the loss as compared with the preceding year of \$30,287.70.

The total production of distilled spirits, exclusive of fruit brandies, for the fiscal year ended June 30, 1892, was 114,769,041 taxable gallons; the total production for the fiscal year ended June 30, 1891, was 115,962,389 gallons, making a decrease in the production of distilled spirits for the fiscal year just ended of 1,193,348 gallons.

There were also produced during the fiscal year ended June 30, 1892, 1,310,437 gallons of apple brandy, 99,398 gallons of peach brandy, and 2,257,630 gallons of grape brandy, making a total production of 3,667,465 gallons of brandy from fruits during the fiscal year ended June 30, 1892. A further comparison of the two fiscal years shows an increase of 1,026,402 gallons in the production of apple brandy, an increase of 98,621 gallons in the production of peach brandy, and an increase of 737,730 gallons in the production of grape brandy for the fiscal year ended June 30, 1892, an aggregate increase of 1,862,753 gallons of brandy produced from fruits as compared with the previous fiscal year.

The quantity of distilled spirits contained in any package was ascertained prior to May 1, 1892, by the use of the gauging rod.

It was made manifest, however, that the contents of such packages could be more readily and correctly ascertained by weighing than by the use of the old gauging rod, and on May 1, 1892, an order was issued requiring gaugers to ascertain the contents of such packages by weighing. This order was put into effect in all distilleries except fruit distilleries, where it was found impracticable to apply it. The result has been entirely satisfactory.

The quantity of distilled spirits gauged for the fiscal year ended June 30, 1892, was 352,728,202 gallons; the quantity gauged for the fiscal year ended June 30, 1891, was 342,343,638 gallons, making an increase in the quantity of spirits gauged for the fiscal year just ended of 10,384,564 gallons.

During the fiscal year ended June 30, 1892, 5,925 distilleries of all kinds were operated; for the preceding fiscal year 3,819 distilleries

of all kinds were operated, a comparison showing an increase of 2,106 in the number of distilleries operated for the fiscal year just ended. The greater portion of this increase arose from the large number of fruit distilleries operated during the year.

During the fiscal year ended June 30, 1892, there were produced 31,856,626 barrels of beer. The number of barrels produced during the fiscal year ended June 30, 1891, was 30,497,209, making an increased production for the fiscal year just ended of 1,359,417 barrels.

For the fiscal year ended June 30, 1892, the total receipts from the taxes on tobacco, cigars, cigarettes, snuff, etc., were \$31,000,493.07. The receipts from the same sources for the fiscal year ended June 30, 1891, were \$32,796,270.97, the decrease in the receipts for the fiscal year just ended being \$1,795,777.90, which may be ascribed to the operations of the act of October 1, 1890, affecting this source of revenue.

Sugar bounty.

The total bounty paid upon sugar produced in the United States for the fiscal year ended June 30, 1892, was \$7,342,077.79.

Expenses relating exclusively to the payment of the bounty on sugar for the fiscal year ended June 30, 1892.

Additional deputies and clerks.....	\$98,774.72
Polariscopes and articles used in making analyses of sugar, etc.....	9,512.13
Salary and expenses of sugar inspectors.....	28,554.76
Additional clerks in office of Commissioner.....	10,990.00
Total expenditures.....	147,831.61

I respectfully call attention to the various recommendations contained in the report of the Commissioner of Internal Revenue,* and urge legislation in accordance with the views therein expressed.

NAVIGATION.

The Bureau of Navigation reports that the entire documented tonnage of the United States is follows:

Documented vessels.

	1892.	
	No.	Tons.
Registered.....	1,532	994,675.47
Enrolled and licensed.....	22,851	3,770,245.73
Total.....	24,383	4,764,921.20

Last year the total documented tonnage was 4,684,758 tons.

* See page 392.

The documented tonnage, by grand divisions of the country, is as follows:

Grand divisions.	1892.	
	No.	Tons.
Atlantic and Gulf coasts.....	17, 891	2, 805, 916. 29
Pacific coast.....	1, 545	464, 619. 68
Great Lakes.....	3, 657	1, 183, 582. 55
Western rivers.....	1, 290	310, 802. 68
Total.....	24, 383	4, 764, 921. 20

The documented iron and steel tonnage, by grand divisions, is as follows:

Grand divisions.	1892.	
	No.	Tons.
Atlantic and Gulf coasts.....	549	500, 926. 23
Pacific coast.....	43	72, 575. 42
Great Lakes.....	140	207, 805. 78
Western rivers.....	30	5, 101. 21
Total.....	762	786, 408. 64

The following table shows the tonnage, by grand divisions, built during the fiscal year 1892:

Grand divisions.	1892.	
	No.	Tons.
Atlantic and Gulf coasts.....	988	118, 093. 62
Pacific coast.....	139	20, 769. 93
Great Lakes.....	169	45, 968. 98
Western rivers.....	99	14, 800. 52
Total.....	1, 395	199, 633. 05

The following table shows the iron and steel vessels built during the last fiscal year:

Grand divisions.	1892.	
	No.	Tons.
Atlantic and Gulf coasts.....	27	22, 049. 05
Pacific coast.....	1	400. 03
Great Lakes.....	23	28, 458. 80
Western rivers.....	4	466. 39
Total.....	55	51, 374. 27

The table below shows the increase, in fiscal year 1892, of large vessels:

Vessels over 1,000 tons, documented.	1891.		1892.		Increase, 1892.	
	No.	Tons.	No.	Tons.	No.	Tons.
Steam vessels.....	618	1, 118, 596	640	1, 162, 222	22	43, 625
Sailing vessels.....	397	581, 331	403	586, 281	6	4, 949
Total.....	1, 015	1, 699, 927	1, 043	1, 748, 503	28	48, 574

The increase in the documented tonnage of the United States for the fiscal year of 1892 over the tonnage of the preceding year was 80,163 tons.

The foreign-gross tonnage, not including that engaged in the whale fisheries, is 977,623.76 tons, of which 247 vessels, aggregating 225,437.34 tons, are propelled by steam, and 1,212 vessels, aggregating 752,186.42 tons, are sailing vessels.

Of the total documented tonnage 2,074,416.94 tons are steam and 2,690,504.26 tons are other than steam.

The registered vessels in the whale fishery aggregate 17,051.71 tons. The enrolled and licensed vessels above mentioned include 3,700,773.09 tons engaged in the coasting trade along the seacoast, the rivers, and the Great Lakes of the United States, and 69,472.64 tons licensed for the fisheries.

The figures above, relative to navigation, by no means include all the craft suitable for transportation of merchandise by water. Including certain barges, flatboats, and steam craft, the transportation fleet of the United States at the beginning of 1890 was found by the Census Office to aggregate a gross tonnage of 7,633,676 tons, valued at \$215,069,296, the crews of the vessels numbering 106,436, and their wages being no less than \$36,867,305. These estimates of values and wages do not include the values of wharves, elevators, shipyards, or other plants connected with shipping, or the wages of the persons employed in connection therewith.

The total ton mileage of freight carried in vessels in the United States for the season of 1889 was reported to be 15,518,360,000 or nearly one-fourth of the total ton mileage of all the railways in the United States.

The tonnage of all the vessels, documented or undocumented, in the United States is reported by the Census Office to be, by grand divisions, for the year ending December 31, 1889, as follows:

Grand divisions.	Gross tons.	Value.
Atlantic coast.....	2,794,440	\$123,874,177
Gulf of Mexico.....	77,562	3,851,270
Pacific coast.....	441,939	23,067,370
Great Lakes.....	926,855	48,941,474
Mississippi Valley.....	3,393,380	15,335,005
Total.....	7,633,676	215,069,296

Besides the shipbuilding noted above, our dockyards and iron works have been busy in constructing a considerable number of war and other vessels for the various services of the Government. A list of such vessels is published by the Bureau of Navigation. It will be seen that our coasting trade is in a flourishing condition, and constitutes one of our

greatest industries. No foreign vessel is allowed to engage in it. Foreign vessels, however, are admitted to our foreign commerce on equal, or, in certain cases, on better terms than our own, and in the absence of any protection to our ships, the trade is largely monopolized by foreigners, many of whose vessels are subsidized by their governments.

The following table shows the proportion of our exports and imports carried in American and foreign vessels, respectively, viz:

Values of imports and exports of United States carried, respectively, in cars and other land vehicles, in American vessels and in foreign vessels, during fiscal years from 1857 to 1892, inclusive, with percentage carried in American vessels (coin and bullion included from 1857 to 1879, inclusive, as method of transportation can not be stated; subsequent years merchandise only).

Year ending June 30—	Total imports and exports.	Carried in cars and other land vehicles.	Carried in vessels—			Percentage in American vessels.
			American.	Foreign.	Total.	
1857.....	\$723,850,823		\$510,331,027	\$213,519,796	\$723,850,823	70.5
1858.....	607,257,571		447,191,304	160,066,267	607,257,571	73.7
1859.....	695,557,592		405,741,381	229,816,211	695,557,592	66.9
1860.....	762,288,550		507,247,757	255,040,793	762,288,550	66.5
1861.....	584,995,066		381,516,788	203,478,278	584,995,066	65.2
1862.....	435,710,714		217,695,418	218,015,296	435,710,714	50.0
1863.....	584,928,502		241,872,471	343,056,031	584,928,502	41.4
1864.....	669,855,034		184,061,486	485,793,548	669,855,034	27.5
1865.....	604,412,996		167,402,872	437,010,124	604,412,996	27.7
1866.....	1,010,938,552		325,711,861	685,226,691	1,010,938,552	32.2
1867.....	879,165,307		297,834,904	581,330,403	879,165,307	33.9
1868.....	848,527,647		297,981,573	550,546,074	848,527,647	35.1
1869.....	876,448,784		289,956,772	586,492,012	876,448,784	33.1
1870.....	991,896,889		352,960,401	638,927,488	991,896,889	35.6
1871.....	1,132,472,258	\$22,985,510	353,664,172	755,822,576	1,109,486,748	31.9
1872.....	1,212,328,233	27,650,770	345,331,101	839,346,362	1,184,677,463	29.2
1873.....	1,340,899,221	27,869,978	346,306,592	966,722,651	1,313,029,243	26.4
1874.....	1,312,680,640	23,022,540	350,451,994	939,206,106	1,289,658,100	27.2
1875.....	1,219,434,544	20,388,235	314,257,792	884,788,517	1,199,046,309	26.1
1876.....	1,142,904,312	18,473,154	311,076,171	813,354,987	1,124,431,158	27.7
1877.....	1,194,045,627	17,464,810	316,660,281	859,920,536	1,176,580,817	26.9
1878.....	1,210,519,399	20,477,364	313,050,906	876,991,129	1,190,042,035	26.3
1879.....	1,202,708,609	19,423,685	272,015,692	911,269,232	1,183,284,924	23.0
1880.....	1,503,593,404	20,981,393	258,346,577	1,224,265,434	1,482,612,011	17.4
1881.....	1,545,041,974	25,452,521	250,586,470	1,269,002,983	1,519,589,453	16.5
1882.....	1,475,181,831	34,973,317	227,229,745	1,212,978,769	1,440,208,514	15.8
1883.....	1,547,020,316	48,092,892	240,420,500	1,258,506,924	1,498,927,424	16.0
1884.....	1,408,211,302	46,714,068	233,699,035	1,127,798,199	1,461,497,234	17.2
1885.....	1,319,717,084	45,332,775	194,865,743	1,079,518,566	1,274,384,309	15.3
1886.....	1,314,960,966	43,700,350	197,349,503	1,073,911,113	1,271,260,616	15.5
1887.....	1,408,502,979	48,951,725	194,356,746	1,165,194,508	1,359,551,254	14.3
1888.....	1,419,911,621	54,356,827	190,857,473	1,174,697,321	1,365,554,794	14.0
1889.....	1,487,533,027	66,664,378	203,805,108	1,217,063,541	1,420,868,649	14.3
1890.....	1,647,139,093	73,571,263	202,451,086	1,371,116,744	1,573,567,830	12.9
1891.....	1,729,397,006	72,856,194	206,459,725	1,450,081,087	1,656,540,812	12.5
1892.....	1,857,680,610	72,948,067	220,173,735	1,564,558,808	1,784,732,543	12.3

NOTE.—The amounts carried in cars and other land vehicles were not separately stated prior to July 1, 1870. Exports are stated in mixed gold and currency values from 1862 to 1879, inclusive.

The figures in the above table exhibit a lamentable condition of affairs. It would seem that we were well hemmed in by subsidized steamship companies and subsidized railroads of the British Government monopolizing trade legitimately belonging to our own people. The amount paid per annum for the transportation of freight and passengers between the United States and foreign countries is stated

to be more than \$200,000,000; to nearly equal, year by year, our collections from the customs, and to be more than four times the value of our annual exports of wheat for the four years prior to the fiscal year of 1891. Most of the amount goes to support the trade and business of foreign countries, its payment constituting a continual drain on our resources, which by wise legislation might have been prevented. The step toward such prevention, by the provision in the statutes for payments to American built, American-owned vessels of certain classes in the foreign trade, is in the right direction. It has already borne fruit by causing the addition of steam vessels of a good class to our merchant marine, and its effect undoubtedly will be still more beneficial in future by encouraging the establishment of new lines of American vessels and the development of old ones. It is very desirable that there shall be a continuance or extension of the present policy of protecting our vessels in the foreign trade against the subsidized lines of foreign governments, so that we may retain for our merchants, our ship-owners, sailors, insurance companies, brokers, iron and steel workers, miners, shipwrights, canvas manufacturers, ropemakers, farmers, and others, directly or indirectly interested, a fair portion of the money now expended in foreign countries for ships and the navigation thereof; so that employment and nautical knowledge and experience may be given to officers and men, who, in case of war, could be utilized in our Navy, and so that we may be enabled to build up, as auxiliary to the Navy, a class of powerful steam vessels, constituting an offset to the vast fleets of such craft, belonging to foreign nations, now swarming along our coasts, fitted for immediate use as war vessels, with cannon in store at home, and ready for service at a day's notice as destroyers of our commerce in waters with which their crews are familiar, or as transports for troops to our shores, or shores in our vicinity.

Some additional legislation may be found requisite, as mentioned in the reports of the Bureau of Navigation, or as specially recommended by this Department, regarding pilotage, the tax on tonnage, undocumented foreign vessels in the United States, bonds given on the documenting of vessels, advance wages to seamen, fees for certificates of title to vessels, lights on barges, and timber rafts on the ocean.

IMMIGRATION.

The Bureau of Immigration reports the arrival of 579,663 immigrants during the fiscal year ending June 30, 1892, an increase over former years.

This increase is accounted for by the abnormal emigration resulting from the unfortunate conditions in Russia. The great influx ceased

some six months since, and the number of incomers from Russia has now assumed something like its usual proportion.

An analysis of the statement of arrivals during the last fiscal year shows that the act approved March 3, 1891, has had a healthy deterrent effect on the classes who are the least inclined to assimilate with American life. For ten years prior to the act of March 3, 1891, undesirable immigration has been steadily increasing. Many societies throughout Europe have for years aided needy families to emigrate to America, and many public and private charities have assisted paupers and encouraged criminals to come.

There are a very large number of immigrants whose cases can only be properly decided by the officer making the inspection, and where it is impossible for the law to particularize in each case. The provisions of the new law, making the decisions of the inspectors of immigration final as to the right of an immigrant to land, except on appeal to the Superintendent of Immigration and the Secretary of the Treasury, has materially lessened litigation at the landing ports.

Formerly paupers were not allowed to land; now any person who is likely to become a public charge is also prohibited. Formerly the immigration aid societies and charity institutions of Europe unloaded many of their indigent upon our shores, supplying them with passage tickets and a pittance of money. They also assisted their outdoor poor or other doubtful classes to come. Now if an immigrant comes with a ticket, assisted by some one on the other side, he must show affirmatively and satisfactorily to the inspection officers that he does not come within any of the prohibited classes. In all other cases the Government must show that the immigrant is not entitled to land, else under the ultimate proceedings of habeas corpus he would be landed; but in these cases the burden of the proof is transferred to the incomer, and he must show his right to land. It certainly is not asking too much from any foreigner that he shall come prepared to show a clean bill of lading in health and morals, and ability to earn a living. This has proved one of the most salutary provisions of the law.

In this connection attention is called to the embarrassment attending the question of determining the status of the prohibited classes under the law. The only resource of the inspector, as a rule, is the answers given to questions, upon which he forms his judgment, and the personal appearance of the immigrant. If his decision is not satisfactory to the immigrant, and habeas corpus proceedings are taken, the result in most cases is that the inspector is overruled and the immigrant permitted to land.

I am clearly of the opinion that only by a rigid examination, made

at the place of departure, can the prohibitive features of the law be executed with any considerable degree of efficiency.

That section of the law which compels the steamship companies to return, free of charge, to the port whence he came, any immigrant who has been denied a landing, or has fallen into destitution within one year after landing, from causes existing prior to his coming to this country, and also that section charging to the steamship companies the maintenance of all immigrants until the date of the final decision in their cases, has been actively enforced. The steamship companies have consequently ordered an inspection on their own account of all emigrants applying for tickets on the other side. They have also issued circulars to their agents reciting the prohibitive provisions of the law, and instructing them to faithfully observe the law.

The effect of the publication of the restrictions of our law throughout Europe has been to cut off a portion of the undesirable elements that have been coming here. It is estimated that fully 50,000 of the most objectionable classes have thus been stopped.

The doors to immigration should not be closed, but it is evident that we are receiving great numbers of people who are thriftless and ignorant and who have come to this country in the spirit of adventure, or who are driven by starvation from their old homes.

The rapid exhaustion of our arable land is closing one of the hitherto great safety valves in distributing and Americanizing our foreign element, and, as a result, these undesirable people are congregating in our cities. There is a growing disposition to colonize in certain quarters of these cities, and to create there, in some sense, a nationality and independency of their own, thus perpetuating the habits and customs of their homes, and practically transplanting to our shores a section of the Old World. These sections may, after a time, come to revere the old, and bear antagonisms to the new country.

The remedy for these evils, now so apparent to all our people, and happily removed from the plane of politics, is within the control of Congress.

While we were receiving only such immigration as was of a character to be easily assimilated with American civilization a nominal tax, in amount barely sufficient to pay the expenses occasioned thereby, was sufficient. But now, that immigration has reached such vast proportions, and the quality of a large portion of it is such as to create alarm in the minds of thoughtful people, who doubt the ability of our institutions to assimilate these objectionable classes, the time is at hand when an increase of the head tax should be imposed, and other remedial measures adopted to protect the country.

One of the reasons why an undue number of undesirable immigrants come to this country is, because we can be reached at a less expense than South America and Australia.

As a measure to determine what this tax should be, it is suggested that the sum be such as would equalize, at least approximately, the cost to the immigrants to reach the other countries referred to.

It is suggested that an increase of this tax would deflect immigration to this country via the Dominion of Canada. Should attempts of this kind be made for the purpose of evading the tax, the country would not be without the resources necessary to prevent the success of such evasion.

In legislating upon this subject, it must not be overlooked that the rapid development of the country has been greatly stimulated by immigration of a most desirable character, and that immigration of the proper kind is yet desirable, but we have reached a condition when the character of future immigration should be the subject of vigilant scrutiny.

Alien contract-labor laws.

The alien contract-labor force has been reorganized and placed under one management which has greatly increased the efficiency of that branch of the immigration service. One thousand seven hundred and sixty-three alien contract laborers have been detected and returned to the country whence they came during the past year, as against 123 returned the year previous.

Inspectors have been stationed on the Canadian and Mexican borders and have enforced the provisions of the law with much success.

On the 1st of July, 1891, few of the suits brought for violation of the contract-labor law had been prosecuted, and 186 cases were on the docket. An inspector was detailed to take special charge of these prosecutions. Many of these cases had remained on the docket until the witnesses necessary to a successful prosecution could no longer be found.

Six cases were dismissed, judgment was obtained in 151 cases; 86 cases are pending. It is expected that all will be disposed of by the 1st of April, 1893.

On information which indicated a violation of the contract-labor law at any given place, an inspector was at once detailed to make a thorough investigation; and unless the inspector reported no violation of the law, the evidence in each case was forwarded to the United States district attorney for that locality for his action in the premises.

The inspectors have been greatly assisted by the active coöperation of the labor organizations. The vigorous execution of this law has called a halt in the extensive importation of foreign laborers under contract. The effectiveness of the laws in question is not to be measured by the number of prosecutions of violators, or the number of laborers returned. Its most salutary effect has been to prevent, in a large measure, the continuation of the importation of unlawful laborers.

Chinese exclusion.

Notwithstanding the severity of the laws relating to the exclusion of Chinese, many persons of that race find their way into our territory chiefly by way of Canada. During the past year one hundred and seventy-five Chinese persons were arrested and returned to China under the exclusion acts.

The act approved July 5, 1884, provides as a condition precedent to landing that Chinese persons of the exempt class arriving at ports in the United States shall present certificates from the Chinese Government, or such other foreign government of which at the time the applicant may be a citizen, showing that permission has been obtained from said government to visit the United States. In no instance has a certificate been presented from the Chinese home Government, but in a number of cases certificates issued by the consular representative of China resident in Havana have been offered and accepted as *prima facie* evidence of the right of the holder to land. I have instructed collectors of customs to recognize such certificates upon the statement of the Chinese minister at this capital that his Government has authorized its consular officers to issue the same.

By a joint resolution of Congress approved August 5, 1892, provision is made for the admission of Chinese exhibitors and employés of exhibitors at the World's Columbian Exposition, and the requirement of the act of July 5, 1884, as to certificates is not applicable in such cases. It is probable that a large number of Chinese laborers will enter the United States under this authority.

Under an opinion of the Supreme Court Chinese merchants residing in this country, and who may depart therefrom with the intention of returning thereto, are permitted to land upon submission of evidence of their identity as such returning merchants. The question as to what constitutes a merchant is a perplexing one, in view of the practice among Chinese of organizing firms composed of a large number of members, each of whom may contribute a few dollars to the capital of the firm.

Chinese registration.

The Act of Congress of May 5, 1892 requires that certificates of residence be issued to such Chinese laborers as are entitled to remain in the United States after the date of such act. These certificates are to be issued by the collectors of internal revenue. The act further provides that "immediately after the passage of this act the Secretary of the Treasury shall make such rules and regulations as may be necessary

for the efficient execution of this act, and shall prepare the necessary forms and furnish the necessary blanks to enable collectors of internal revenue to issue the certificates required thereby, and make such provision that certificates may be procured in localities convenient to the application."

The necessary rules and regulations for the efficient execution of this act have been prepared, and the forms and necessary blanks to enable collectors of internal revenue to issue such certificates have been furnished to them. They have been placed in the hands of the collectors of internal revenue, who are ready to deliver the same to such Chinese as are entitled to them. The Commissioner of Internal Revenue reports that at the closing of the present fiscal year no applications for certificates had been made, and that there seems to be a determination on the part of the Chinese not to register. However, the collectors of internal revenue have been instructed to hold themselves in readiness to register under this act any person who is entitled to certificates and desires to register, and such persons will have an opportunity to do so at any time prior to the 5th of May with as little inconvenience as may be possible.

SEAL FISHERIES.

The *modus vivendi* entered into in 1891 between the United States and Great Britain was renewed in 1892 pending the arbitration between the two Governments, and in consequence thereof the quota of seals to be taken on the Pribilof Islands during the season of 1892 was again limited to 7,500.

Under the terms of the *modus* the taking of seals in the waters of Bering Sea was prohibited as it was last year, and vessels of the British and our own Navy, as well as those of the Revenue-Marine Service, coöperated to enforce its provisions. But three attempts were made to enter the sea through the passes, and the vessels in each case were seized and proceeded against under the international agreement. From thirty to forty thousand seals of the Pribilof Island herd, a large proportion of which were gravid females, were taken by pelagic hunters in the North Pacific between January and July, 1892. As a result, the number of seals on the breeding grounds on the islands was found to be smaller this year than last.

As the income derived by the natives on the islands of St. George and St. Paul from the taking of the 7,500 skins will be inadequate for their support, thus rendering them dependent upon the Government, I recommend that the appropriation of \$19,500 made for their support during the current fiscal year be renewed.

REVENUE-CUTTER SERVICE.

During the past fiscal year thirty-six vessels have been in commission, which have been constantly engaged in patrolling the coasts, rivers, and harbors of the United States, for the protection of the revenue and the enforcement of law relative to other subjects. The following is a statistical statement of their work :

Aggregate number of miles cruised by vessels.....	335, 512
Number of merchant vessels boarded and examined.....	37, 521
Number of merchant vessels found violating law in some particular, and seized or reported to proper authorities.....	1, 233
Fines or penalties of vessels so seized or reported.....	\$363, 173. 80
Number of vessels in distress assisted.....	84
Value of vessels and their cargoes imperiled by the sea, to which assistance was rendered.....	\$2, 417, 745
Number of persons on board vessels assisted.....	570
Number of persons picked out of the water and saved from drowning.....	50

The duties assigned to the revenue cutters have been faithfully and efficiently conducted by the officers of the service, and the record of duty performed shows a fair increase over that of past years, notwithstanding the disabled condition of some of the vessels which require extensive repairs or replacement by new vessels. A number of new vessels are urgently needed for the proper maintenance of the service, viz: two on the Pacific coast, two on the Great Lakes, and one on the New England coast to replace the *Gallatin*, wrecked on the 6th of January last, near Gloucester, Mass., during a blinding snowstorm. The necessary withdrawal of the steamers *Rush* and *Corwin* from the California and Oregon coasts, for duty in Alaskan waters during the summer, has left those districts without patrol and caused serious embarrassment to the customs service.

The work of patrolling Bering Sea and other waters of Alaska Territory for the protection of the Seal Islands and other interests of the Government in those waters, and the enforcement of the provisions of the *modus vivendi* with Great Britain, was assigned to four vessels of the Navy and the revenue steamers *Corwin*, *Rush*, and *Bear*, all under the general direction and orders of Commander R. D. Evans, U. S. Navy. Having all the Government forces in those waters under one command has worked satisfactorily, and the duties have been efficiently performed.

Material assistance has been given as usual by the Revenue Marine to the Life-Saving Service; boats, stores, and supplies have been transported and delivered at stations off established routes of travel and difficult of access except by special conveyance.

The distance cruised while performing these services aggregated 10,370 miles.

The expenditures on account of this service for the year ending June 30, 1892, were \$975,551.29, of which \$20,448.88 was spent in enforcing the law regulating the anchorage of vessels in the bay and harbor of New York.

The personnel of the Revenue Marine consists of 222 commissioned officers and 843 pilots and enlisted men.

LIGHT-HOUSE SERVICE.

The number of light stations was increased from 852 to 883. Four first class light-ships have been finished and placed on stations on the Atlantic coast. All of these vessels are fitted with compound engines and propellers. Each has a steam windlass, and the chain hawse-pipe is forged into the stem of the vessel that they may ride easier to heavy seas. The light-vessel for Cornfield Point, Long Island Sound, is fitted with an electric plant, and the masthead electric light will be displayed and extinguished automatically. This is the first vessel of the kind built by any nation. Two modern light-house tenders were built at Cleveland, Ohio, and delivered on the Atlantic coast, each furnished with an electric plant and search-light. One of these vessels is now on her way to Portland, Oregon. Another light-house tender fitted with twin screws, electric plant, and search-light, is under construction at Elizabethport, N. J., and will probably be delivered in December. The number of buoys, spindles, and daymarks was increased from 4,715 to 5,034 during the last fiscal year. The appropriation for buoyage for the last fiscal year was \$330,000, a sum altogether insufficient to meet the demands of commerce. The number of lights on the Western rivers remains practically the same as last year, and the average cost of each per year is about \$170. As each of these river lights serves the purpose that was formerly attained by a light-house costing very much more to build and maintain, it is deemed judicious as well as economical to increase their number.

The Light-House Board again urges that the exhibition of private lights should be prohibited, and the penalty provided by law enforced for the infraction of its regulations as to the lighting of bridges over navigable streams.

In view of the fact that the Light-House Service was organized for the purpose of protecting life and property from the dangers of the sea, only men of experience and character who can intelligently and faithfully discharge the duties of light-keepers should be employed, and to this end the Service should be made absolutely nonpartisan.

MARINE-HOSPITAL SERVICE.

The report of the Supervising Surgeon-General of the Marine-Hospital Service shows that during the fiscal year ended June 30, 1892, the total number of cases treated was 53,610, of which number 16,022 were treated in hospital, the remainder being office or dispensary patients.

There were 1,344 pilots examined for color-blindness, of which number 60 were rejected.

Nine hundred and six surfmen and keepers of the Life-Saving Service were examined, of which number 64 were rejected for physical causes.

Two hundred and thirty-one seamen of the merchant marine were examined, before shipment, as to their physical fitness, and 11 were rejected.

The nineteen marine hospitals of the service are reported as being in good condition, save the one at Port Townsend, and the eight national quarantine stations have been kept in active operation during the whole of the year, the services which they rendered being of so great importance that it was deemed unwise to close them, even during the winter months. These stations are generally well equipped, except San Diego and Port Townsend, whose plants are in course of construction. Certain additions are required to a number of the stations to make them adapted to all the wants of modern quarantine science, and estimates for this purpose have been included in the Book of Estimates.

The quarantine service of the Marine Hospital Bureau has been marked by great activity during the past summer and fall, owing to the threatened invasion of cholera into the United States. As early as July eighth a circular was issued calling attention to the prevalence of the disease in Russia, and requiring disinfection of all articles from infected places, and laying restraint upon vessels from infected ports.

Regulations were issued requiring disinfection abroad of all rags prior to their entry into the United States, with a consular certificate to this effect, and the importation of old rags from infected places or localities was prohibited.

Disinfection abroad also of personal effects and baggage of immigrants was required, and all the above regulations are still in force.

September first a circular was issued, signed by the Supervising Surgeon-General and approved by the President and myself, imposing a quarantine detention of twenty days upon all vessels bringing immigrants into the United States. The object of this circular was to lessen the chances of the introduction of cholera by a temporary suspension

of immigration; the expense of the twenty days' detention being such that it might prove prohibitory in effect, for the time being. As a result, immigration has been practically suspended, and the danger of the introduction of cholera into the United States very materially diminished. It is proposed to keep in force this restriction until Congress shall have opportunity to express its will in the matter, or until the danger which prompted it shall have disappeared.

The necessity of this circular was found in the large influx of immigrants from cholera infected districts, and the great danger of the importation of the disease through their persons or baggage, this being the cause of the last cholera epidemic in the United States. The public health, therefore, and a public demand, required a temporary prohibition of immigration. There being no special provision for this by any act of Congress, it was determined to make use of the quarantine prerogatives of the several States, all of whose laws permitted of at least twenty days' quarantine detention. The power of the General Government to enforce this provision was found in the national quarantine act of 1878.

On the announcement of this quarantine restriction a hearty accord was given to the same by the State and local authorities.

To prevent ingress over the Canadian frontier, of immigrants who might seek entry from Canadian seaports, medical inspectors, aided by customs officers, were appointed to inspect the frontier stations from Maine to Dakota at all points where railroads cross from Canada into the United States. These inspectors are still kept on duty, and, under instructions, are obliged to see that no baggage of immigrants is admitted into the United States without previous disinfection, and to aid in the enforcement of local regulations.

Besides this corps of inspectors aid to the State authorities has been rendered at several important maritime points where cholera appeared or was threatened.

On account of the overcrowded quarantine accommodations of the State, at the port of New York, and as a relief for healthy passengers detained upon infected vessels, a camp was established on Sandy Hook, called Camp Low, capable of accommodating one thousand persons. Through the generosity of a private citizen of New York, Mr. Austin Corbin, the material and necessary help were promptly furnished to the Government for the rapid construction of this camp, obviating the slower process of Government construction. For the details of this camp and its occupancy by immigrants, reference is made to the report of the commanding officer, Surg. J. B. Hamilton (ex-Surgeon-General Marine-Hospital Service), which accompanies the annual report of Supervising Surgeon-General Wyman. The value of Dr. Hamilton's services is hereby acknowledged.

The thanks of the Treasury Department is extended to the War Department for consenting to the location of Camp Low on its reservation, to the Navy Department for furnishing the guards and boats for land and sea patrol, and to the Chamber of Commerce of New York for its support of the measure taken.

Additions will be made to this camp during the winter with a view to its utilization should cholera again appear in the spring or summer.

Sandy Hook belongs to the Government and is in charge of the War Department, and is only populated with Government employes. Owing to its peculiar conformation it can be completely isolated from the mainland. Camp Low is so located as to also be easily isolated from the stations of the Light-house and Life-saving stations and the quarters occupied by the War Department. Safe, deep, and commodious anchorage exists at Camp Low. Sandy Hook is in all respects admirably suited for the purpose of a sanitary camp, and if such portion of it as can be spared without detriment to the other departments of the Government service could be added to the present accommodations of the quarantine of the State of New York, it would afford an equipment that would furnish ample facilities to deal with the danger at that point of the introduction of contagious diseases that is constantly threatening the country.

A quarantine camp was also established at the Delaware Breakwater station, where permanent barracks for the accommodation of 800 immigrants have been erected and tents provided for the protection of additional numbers. A rigid quarantine has been and is still maintained at this point, and also at the national station near Cape Charles at the mouth of the Chesapeake.

A detention camp was also established at Fort Pulaski, Ga., for the protection of the city of Savannah and the surrounding territory. At the more southern national quarantines on the Atlantic coast as well as at those on the Gulf and North Pacific coasts the usual activity and vigilance have been maintained.

At smaller seaports, where local quarantine provision is insufficient, and where cholera infected vessels might seek entrance to avoid the greater restrictions at larger ports, the authorities have been invited by circular to apply for such aid from the Marine Hospital Bureau as may be required for their defense.

Sanitary information, including an account of the progress of the cholera has been regularly transmitted to all quarantine and local health officers, through the publication of the Weekly Abstract of Sanitary Reports, under section 2, act of 1878; and for the purpose of securing accurate information from abroad, officers have been detailed

for gathering, in foreign seaports, such data regarding the recent epidemic of cholera and its threatened reappearance, as will be valuable to the sanitary authorities of the United States.

State laws can not properly control or direct the management of great quarantines where other States are interested. The quarantines of our seaboard are of equal interest to all our population. The whole country should have a voice in their ownership and management, and this can only be accomplished by such legislative action as will forbid the collection of quarantine fees by State or municipal authority, and which shall direct the assumption of all quarantine duties by the United States. This duty rests under the same authority as that under which laws relating to immigration are framed and executed.

Every serious epidemic that this country has ever known has been traced to the immigrant, and it must be apparent that the same authority that controls immigration should control quarantine.

Admitting that any particular local quarantine may be perfectly managed, of what avail is it if a neighboring port has either a lax and insufficient quarantine, or none at all? Such are the facilities for inland communication that all quarantines must be equally efficient to be successful in preventing implantation of disease, and only the strong arm of the Government, directed under laws enacted by representatives of the whole people, can give confidence and security.

STEAMBOAT-INSPECTION SERVICE.

The Supervising Inspector-General reports the inspections, during the fiscal year, of 7,661 domestic steam vessels, having a net tonnage of 1,546,325.29. Officers licensed, 36,520. Increase, 1,404. The number of foreign passenger steamers inspected was 293, with a net tonnage of 559,020.97. The number of passengers carried during the year (partly estimated) was 650,000,000. The number of lives lost was 200, being 138 less than in 1891. Of the lives lost, 48 were passengers and 152 were officers and sailors belonging to the vessels. The expenses of the Service have been, for salaries, \$244,300.43; contingent expenses, \$44,836.13; making a total of \$289,136.56.

Especial attention is invited to the gratifying results of the present law, as compared with the law of August 30, 1852.

During the nineteen years of the operation of the law of 1852 there were 1,504 disasters to steam vessels, with a loss of 9,320 lives, or an average loss of 490 lives per annum. Under the present law, notwithstanding the increase in the number of steam vessels since 1870 of over 100 per cent, there have been but 729 disasters to steam vessels, with a

loss of but 5,057 lives, or an average of 240 per annum, while the number of passengers carried per annum has increased from 122,589,130 in 1870 to not less than 650,000,000 in 1892. The average loss of life under the law of 1852, as obtained by dividing the number of passengers carried in 1870 by the above average of 490, was 1 to every 250,181 passengers; while the average loss of life under the operation of the present law, as obtained by dividing the number of passengers carried in 1892 by the above average of 240, has been only 1 to every 2,708,393 passengers, or, considering the number of passengers carried, a decrease in the number of lives lost of nearly 11 to 1.

There are some defects in the present law, but they are matters of detail, and can be amended without affecting its main features.

In this connection, I renew my recommendation of last year that provision be made for the regulating and equalizing the pay of the subordinate officers of the Service.

The Supervising Inspector-General recommends that the officers and employés of the Service below the office of supervising inspector be appointed solely with reference to their fitness and without reference to their political or party affiliations, as is now the case in the Life-Saving Service. In this recommendation, the reasons for which are sufficiently obvious, I concur, and take occasion to urge upon Congress an early and favorable consideration of the subject.

LIFE-SAVING SERVICE.

The following statistics of the operations of the Life-Saving Service during the year are calculated to justify the confidence reposed by the public in that humane institution and the wisdom of Congress in giving it liberal support.

The number of stations in commission at the close of the year was 242.

The reports of the district officers show that during the year there were 337 disasters to documented vessels within the scope of station operations. On board these vessels there were 2,570 persons, of whom 2,550 were saved and 20 lost. The estimated value of property involved was \$8,284,525, of which \$7,111,005 was saved and \$1,173,520 lost. The number of vessels totally lost was 60. In addition to the foregoing there were 170 casualties to smaller craft, such as sailboats, rowboats, etc., involving the lives of 353 persons, of whom 346 were saved and 7 lost. The property involved in these instances is estimated at \$67,810, of which \$63,470 was saved and \$4,340 lost.

The aggregate is as follows :

Total number of disasters.....	507
Total value of property involved.....	\$8,352,335
Total value of property saved.....	\$7,174,475
Total value of property lost.....	\$1,177,860
Total number of persons involved.....	2,923
Total number of persons lost.....	27
Total number of shipwrecked persons succored at stations.....	747
Total number of days' succor afforded.....	1,847
Number of vessels totally lost.....	60

There were also rescued 36 persons, not included in the above table, who had fallen from wharves, piers, etc., and would probably have perished but for the help of the life-saving crews. Much assistance was rendered in saving imperiled vessels and cargoes, 480 vessels having been worked off when stranded, repaired when damaged, extricated from dangerous positions, and similarly aided by the station crews. There were also 265 instances where vessels in danger of going ashore were warned off by the signals of the patrolmen.

The cost of the maintenance of the Service during the year was \$1,009,234.86.

The stations mentioned in the last report as being in process of construction at Burnt Island (near the mouth of St. Georges River), Maine; Quonocontaug, Rhode Island; Fenwick Island, Delaware, and Ilwaco Beach, Washington, have been completed and are now in commission.

A new station is approaching completion at Brant Rock, Massachusetts, and the station authorized to be established on the grounds of the World's Columbian Exposition, to take the place of the old station at Chicago, is nearly finished.

Proposals have been invited for the construction of a new station at Fort Niagara, N. Y., and are about to be invited for the erection of stations at Duluth, Minn.; Ashtabula, Ohio, and Kewaunee, Wis.

During the year fifteen stations on the coasts of Maryland and Virginia have been extensively repaired and improved, as have also the Crumple Island station, coast of Maine; the Lewes station, coast of Delaware; and the Golden Gate Park station, California. Similar work is progressing on several stations on the coast of Massachusetts. The Short Beach station, coast of Long Island, is being removed to a new site, the old one having been rendered unsafe by the encroachment of the sea. Improved facilities for launching boats at the Crumple Island station, coast of Maine, and the Lewes station, Delaware, involving considerable expense, have been provided.

The telephone line authorized by act of Congress approved May 13, 1892, to be established between Cape Charles, Virginia, and the lower end of Assateague Island is now in process of construction and will soon be completed.

The higher rates of compensation provided by the act of Congress approved July 22, 1892, for the keepers and crews of stations while actually employed will result in very materially checking the frequent resignations referred to in the last annual report as seriously threatening the efficiency of the Service. They will also secure the best men to fill such vacancies as may occur in the natural order of things, and, together with the continued faithful observance of the provision of law requiring the employment of the officers and men with sole regard to their professional fitness and without reference to political considerations, will, it is believed, still further advance the acknowledged preëminence of the Service in its beneficent work of rescuing imperiled life and property.

COAST AND GEODETIC SURVEY.

The report of the Superintendent of the Coast and Geodetic Survey shows that upward of eighty-five field parties were actively employed during the fiscal year upon the coasts of the Atlantic, the Gulf of Mexico, the Pacific Ocean and Bering Sea, and in the interior of the United States. Their work was carried on within the limits and on or off the coasts of sixteen States on the Atlantic and Gulf seaboard; three States and one Territory bordering on the Pacific Ocean and on Bering Sea, and in fourteen States and three Territories in the interior. It included the measurement of base lines; reconnoissance and triangulation; time, latitude, longitude, and azimuth determinations; gravity research; geodetic leveling; magnetic observations; topographic surveys, and hydrographic work involving inshore and offshore soundings, and observations of currents and tides.

Among work of importance may be mentioned the continuation of the surveys of the Northeastern boundary lakes, the completion of which will afford data for the location of a part of the boundary line between the United States and the Dominion of Canada; the beginning of the resurvey of Boston Harbor; the completion of the resurvey of Nantucket Shoals; the connection of longitude determinations coming westward from the Atlantic coast with those coming eastward from the Pacific; the resurvey of Mobile Bay and entrance; the advance toward a junction in Colorado of the transcontinental triangulation proceeding westward from the Atlantic coast with that proceeding eastward from the Pacific; the completion of the observations for the vari-

ations of latitude at three widely separated stations in coöperation with the work of the International Geodetic Association, and the progress toward completion of the surveys in Alaska for the more exact determination of the geographical position of Mount St. Elias, and of its height and distance from the coast.

In addition to this advance of the regular operations of the Survey, a number of requests from national or State authorities for the detail of officers for special service were acceded to, in accord with the policy and practice of the Department. Upon the application of the commission organized for the adjustment of the boundary line between the States of Delaware and Pennsylvania, an officer of the Survey was detailed to execute the reconnoissance and triangulations desired by the commission. In compliance with a request from committees of the senate and house of delegates of the State of Virginia, an officer of the Survey was directed to make the observations needed for the accurate delineation and mapping of the natural oyster beds in the waters of the State. Action was taken by the Superintendent, at the request of the governor of Ohio, for such a preliminary investigation of the points at issue between that State and the State of Indiana relating to the Ohio-Indiana meridian boundary line as might lead to the organization of a joint commission empowered to establish and mark the line by suitable monuments. At the suggestion of the Secretary of State, made by him to the Secretary of the Treasury, officers of the Survey were detailed to determine in latitude and longitude such points on the boundary line between the United States and Mexico as the International Boundary Commission on the part of the United States might indicate.

The special services of an assistant in the Survey were requested temporarily by the mayor and board of supervisors of the city and county of San Francisco as consulting engineer in association with an officer of the United States Engineers. The detail of an assistant in the Survey to coöperate with the harbor line commission of the State of Washington in harbor surveys on Puget Sound was renewed at the request of the commission in the spring of 1892.

In addition to the service of one of the older officers of the Survey as a member of the Mississippi River Commission, as required by law, another officer was appointed by the President as a member of the International Boundary Commission organized for the location of the United States and Mexican boundary line.

From the office of the Survey there were issued during the year 52,675 copies of charts, of which number 2,581 were required by Congress, 14,278 by the Executive Departments, 1,985 by foreign govern-

ments, and 28,620 were sent to sale agents. Tide Tables for the Atlantic coast, predicting for 1893 the times and heights of high and low water at fifteen principal ports, were published in May, 1892, and similar tables for the Pacific coast were sent to press. The monthly publication of Notices to Mariners was continued, and 130,000 copies were printed for free distribution. The first edition of the United States Coast Pilot, Atlantic coast, Parts I and II, from the St. Croix River to Cape Ann, was received from the Public Printer; also the third edition of the Pacific Coast Pilot, Alaska, Part I, Dixon entrance to Yakutat Bay. There were issued during the year 591 copies of Coast Pilots for the Atlantic and 327 copies of Coast Pilots for the Pacific coast.

Office of Standard Weights and Measures.

During the fiscal year, a complete set of weights and measures, customary and metric, was adjusted and verified, and delivered to the governor of the State of Idaho, under the provisions of the acts of Congress relating to the distribution of standard weights and measures to the States.

Much of the time of the limited force of the office was occupied in meeting the demands of the Internal Revenue Bureau for the verification of alcoholometers, saccharometers, sugar flasks, weights, and quartz plates for use with polariscopes in the analysis of sugars.

For the customs division of the Treasury, several sets of glass capacity measures, intended for distribution to custom-houses, were verified.

In compliance with numerous requests from engineers, surveyors, manufacturers, and others, who have submitted weights and measures for comparison with the United States standards, this office, being the custodian of these standards, has endeavored to serve the public by making the comparisons desired, although greatly in need of the more extended facilities for such service which all other civilized countries provide.

I renew the recommendation, made in my last annual report and in the annual report of my predecessor, that early action should be taken by Congress toward such legislation as will make the use of the metric system of weights and measures obligatory in transactions at United States custom-houses on and after the first day of the calendar year 1895. The adoption of this system by the chief commercial countries of Europe, and the recent action of most of the chambers of commerce in Great Britain recommending its early introduction into that country, lend added force to the reasons for the enactment proposed.

ENGRAVING AND PRINTING.

The work of this Bureau is steadily increasing from year to year. The number of sheets delivered during the year 1892 exceeded by slightly more than 13 per cent those for 1891, which were the largest during a period of fourteen years prior thereto. The work delivered during 1892 represented a value of over \$863,000,000. This large amount was handled throughout the various processes necessary to its completion without the loss to the Government of a single dollar. This result has been obtained by conducting the establishment upon a strictly business basis, and by thoroughly systematizing all its operations.

The method of printing by relief plates has been perfected and continued during the year, and out of 13,240,000 sheets of this class of stamps delivered during the year, 9,208,500 were printed by this process, at a net saving of \$131,648.40. It is expected that all of the stamps of this class will be printed by this process during the year 1893, at a saving of \$164,000.

With a view of improving the condition of the notes while in circulation, they have been, for several months during the past year, subjected to a bath of size, such as is used by paper-makers in finishing paper, which restores the sizing and finish destroyed by repeatedly wetting the paper for the several plate-printings. This makes a decided improvement both in the appearance and the wearing quality of the notes.

The Bureau is now fully equipped with all the necessary machinery, and has a force of trained employés sufficiently large to promptly execute within the regular hours all the securities, stamps, etc., that it may be called upon to furnish.

PUBLIC BUILDINGS.

At this date there are two hundred and ninety-seven completed public buildings; ninety-five in course of construction, or extensions and repairs under special appropriations, or for which sites have been selected but not yet paid for, or remain to be selected; of which number condemnation proceedings have not yet been determined for the acquisition of property for sites for two, and payment of the purchase money has not yet been made for the property selected for sites for seven, and sites have not yet been selected, but will soon be selected, for three, and land additional to the site has not been selected for one.

During the year ending September 30, 1892, there was expended for public buildings, \$6,741,286.71, and contract liabilities existed amounting to \$2,834,408.73, making a total of \$9,575,694.73.

From the present condition of the work done and being done on drawings and specifications, and the action taken and contemplated,

it is believed that between this date and the close of the second session of the Fifty-second Congress several millions of dollars of the aggregate amount of the various balances of appropriations now remaining available, and aggregating about \$15,000,000, will be covered by contract liabilities.

The attention of Congress is invited to the several recommendations made by the Supervising Architect which have my approval.

Also to the special statements made by the Supervising Architect in his report for the year ending September 30, 1892, in regard to the following subjects:

The proposed sale of the old court-house building in Baltimore.

Fixing a limit to the cost of the public building at Buffalo.

To secure a permanent foundation for the public building at Chicago.

As to complications as to public building at Empora, Kans.

The insufficient appropriation to pay for site of public building in the city of New York, and of the inability to sell present custom-house at price fixed by law.

As to the appraiser's stores in New York.

To enlarging facilities at the Philadelphia post-office.

For an appropriation to commence work proposed on new mint at Philadelphia.

To prescribe limit of cost of new public building at San Francisco.

To amend inaccuracy in description of site for United States court-house at Savannah, Ga.

Modifying legislation relating to the sale of marine-hospital site and the purchase of another site at Pittsburg, Pa.

The unavoidable delays in the commencement of work on many new buildings has been largely caused (1) by the failure of Congress to provide by adequate appropriations for the technical and clerical force necessary for prompt conduct of the work; (2) because of the effect of act of Congress, approved August 1, 1892, limiting the hours of daily service of laborers and mechanics employed upon public works, new proposals had to be invited in a number of cases, etc.

And especial attention is also called to that portion of the report relating to the subject of securing plans for public buildings by competition.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1892 were \$6,331,960.56. The net revenues deposited in the Treasury on this account for the same period were \$2,967,044.71.

On July 1, 1891, there were due and payable \$2,490,200 six per cent bonds and \$276,700 seven per cent bonds, making a total of \$2,766,900.

There have been issued during the fiscal year \$27,100 of the 3.65 per cent bonds in satisfaction of judgments of the Court of Claims.

Under the provisions of the act of Congress approved March 3, 1891, the Treasurer issued and sold on July 1, 1891, \$2,400,000 of the 3.50 per cent bonds at a premium of 0.531 per cent, realizing the sum of \$2,412,744, which was applied to the redemption of the bonds maturing that date, leaving \$354,200 to be absorbed by the sinking funds, resulting in a net reduction of the bonded debt during the fiscal year of \$366,900, and reducing the annual interest charge \$84,781.

The net reduction of the bonded debt since July 1, 1878, is \$2,973,250, and of the annual-interest charge \$262,120.72.

At the close of the fiscal year 1891 the net surplus arising from the sale of bonds in which the retention from District contractors was invested was \$28,066.96. During the fiscal year 1892, in settlement of these accounts, the sum due the contractors is in excess of the amount realized from the sale of bonds, showing a net loss of \$4,289.69, reducing the surplus at the close of the fiscal year to \$23,777.27.

Attention is invited to the fact that the fund held for the relief of policemen is being rapidly dissipated. The payments on this account being largely in excess of the receipts. At the close of the fiscal year 1891 the bonds held for this account amounted to \$27,200, and at the close of the fiscal year 1892 to \$20,000, a reduction of \$7,200 during the year.

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

WORLD'S COLUMBIAN EXPOSITION.

Satisfactory progress has been made in the preparation of the Treasury Department's contribution to the Government exhibit at the World's Columbian Exposition. The Government building on the Exposition grounds, constructed under the direction of the Supervising Architect of the Treasury, is approaching completion and is now ready for the reception of exhibits. Suitable arrangements have been made for carrying out the customs laws and regulations respecting the admission of foreign goods for exhibition.

PUBLIC ACCOUNTS.

The desirability, if indeed it be not a necessity, of a change in the methods of disbursing public moneys, and the examination, adjudication, and settlement of public accounts, has long been manifest, not only to the officers of the Treasury Department charged with, and responsible for, the official working of those methods, but to many committees of Congress, standing and select, which have inquired into, and reported upon, such methods.

There is now a triplicate system of examination of public accounts, which has no counterpart in any other Government, whether European or in the several States of the Union. It is not only vexatious in respect to details, but wrong in respect to system. Beyond that, however, is the fact that it is highly expensive, without compensating results to the Government, while, in spite of the examination by three different offices and "sets" of clerks, accounts and claims are occasionally improperly adjusted or allowed.

The whole duty of control and audit appertaining to the public expenditure should be under the administrative direction of a Comptroller-General or Chief Comptroller of the Treasury, within whose bureau a board of audit might be created for the determination of *quasi-judicial* questions arising in the examination, statement, and settlement of accounts, if that mode of procedure should be regarded with favor.

Standing and select committees of Congress have, from time to time, been instructed to inquire into the defects of departmental methods, and have made many valuable reports thereon, recommending or suggesting various changes, many of which have been enacted into law by Congress, with amendments recommended by various Secretaries of the Treasury.

Commissions or committees, composed of officers and clerks of the Treasury Department, have, from time to time, been appointed to examine into the methods of the Department, and have recommended changes which have been adopted in whole or part as "Treasury Regulations."

But these investigations and recommendations, valuable as they were, have fallen far short of meeting the requirements of the situation. In the nature of things, it is impossible for committees of Congress, with other duties and obligations as to committee and department work pressing upon its members, to give their entire time to a study of this great problem, and the same is true as to a commission composed of officers and clerks in the Treasury Department. They have their own current work to perform, most of it important (its members being

selected on account of their ability and efficiency), which can not be neglected, postponed, or transferred; and then, trained and accustomed as they are to existing methods, it is but natural to suppose that they would be slow to recommend radical changes therein. For this reason, it is believed that a non-partisan commission, similar in its organization to the Interstate Commerce Commission, but limited to a period of, say, three years' duration (which can be extended temporarily, if necessary), organized exclusively for the purpose of examining into existing methods of business and work in the several Executive Departments, more especially as to the disbursement of public money and the examination, adjudication, and settlement of public accounts, with the view of either establishing simpler and more accurate, as well as economical methods, or providing for a consolidation of the accounting offices of the Treasury Department, thus accomplishing a considerable reduction in the number of employés and a resulting reduction of expenditure for salaries, (thereby promoting the efficiency and general good of the public service) is highly desirable, and the subject is earnestly commended to the consideration of the President and Congress.

PROMOTIONS IN THE TREASURY DEPARTMENT.

The establishment, under the President's order, of an efficiency record which is the determining factor in the selection of clerks for promotion, has tended strongly to secure punctuality, regular attendance, industry, and accuracy, and the ambitious employés have endeavored to complete their knowledge of all matters pertaining to the offices in which they are employed, and to add to their stock of academic acquirements and general information. The ends usually sought by coercive rules and regulations have been better attained by the rewards offered for fidelity and ability. The friction first encountered in putting the new methods into effect has been largely overcome and ratings by the chiefs of division are practically equitable as between the several divisions.

The experience of the Department in making selections for places excepted from the competitive examination induced my predecessor to subject each candidate for the position of special agent to an examination as a test of fitness. I found the application of the principle to be beneficial to the service and continued it; and for the same reason I have applied during the year a like test of fitness to candidates for the position of chief of division with equally good results.

So far as can be learned the promotions, with few exceptions, have been approved by the chiefs and clerks of the bureaus in which they

have been made. The head of the Department has been relieved of the importunities for promotion from those outside the classified service and from those within. The hope is entertained that the present rules, with a few modifications, will eventually place promotions wholly on the basis of merit, as ascertained from the records of faithfulness and efficiency of the clerks made from day to day. Attention is invited to the report of the Examiner, to be found in the Appendix.*

REPORTS OF HEADS OF OFFICES.

The several reports of the heads of offices and bureaus are herewith transmitted, and the Secretary desires to express his appreciation of the valuable service rendered to him by the officers and employés of this Department in the transaction of the public business.

CHARLES FOSTER,

Secretary of the Treasury.

The Hon. THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

* See page 809.

TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

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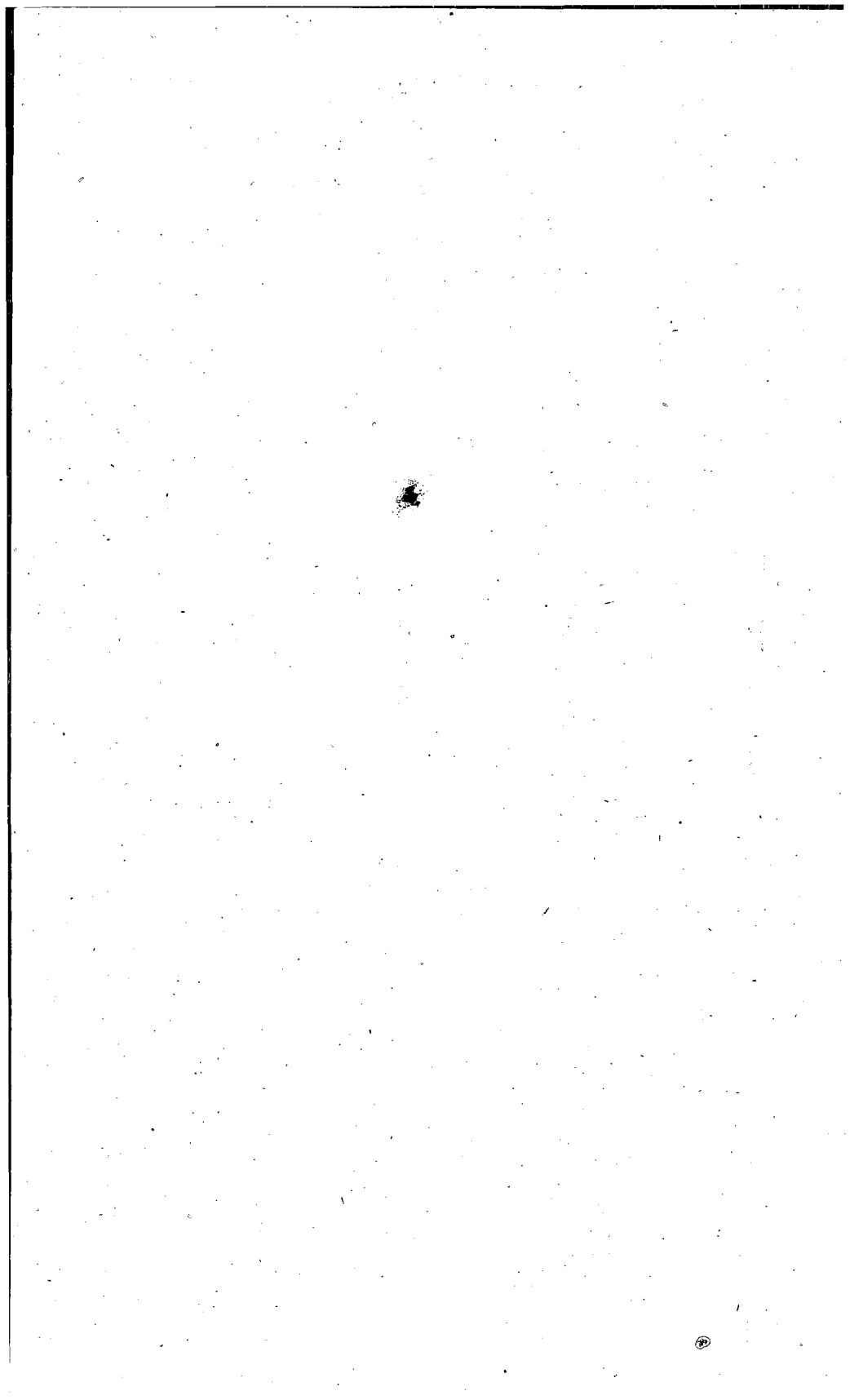


TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, JUNE 30, 1891.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.	.....	On demand	5 and 6 per cent.	.....	Indefinite	.....	\$151,770.26
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years	1 and 2 years from date.	$\frac{1}{2}$ of 1 to 6 per cent.	Par	\$51,000,000.00	\$47,002,900.00	(*)
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39)	1 year	1 year from date.	$\frac{1}{2}$ of 1 to 5 $\frac{1}{2}$ per cent.	Par	10,000,000.00	7,687,800.00	(*)
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94)	5 years	5 years from date.	5 per cent.	Par	320,000.00	303,573.92	(*)
TREASURY NOTES OF 1847.							
Act of January 23, 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	(*)
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257)	1 year	1 year from date.	3 to 6 per cent.	Par	Indefinite	52,778,900.00	(*)
BOUNTY-LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125)	Indefinite	At the pleasure of the Government.	6 per cent.	Par	Indefinite	233,075.00	(*)
LOAN OF 1847.							
Act of January 23, 1847 (9 Statutes, 118)	20 years	Jan. 1, 1868.	6 per cent.	1 $\frac{1}{2}$ to 2 per cent. prem'm.	23,000,000.00	†28,230,350.00	950.00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447)	14 years	Jan. 1, 1865.	5 per cent.	Par	10,000,000.00	5,000,000.00	20,000.00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365)	15 years	Jan. 1, 1874.	5 per cent.	Average prem'm of 3 $\frac{1}{10}$ per cent.	20,000,000.00	20,000,000.00	2,000.00

*Included in "old debt."

†Including reissues.

‡Including conversion of Treasury notes.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF FEBRUARY, 1861 (1881s).							
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	6,000.00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178).....	60 days or 2 years.	60 days or 2 years after date.	6 per cent...	Par to 1 $\frac{3}{8}$ % per ct. p.m.	Indefinite.....	35,364,450.00	2,500.00
OREGON WAR DEBT.							
Act of March 2, 1861 (12 Statutes, 198).....	20 years.....	July 1, 1881...	6 per cent...	Par.....	2,800,000.00	1,090,850.00	2,550.00
LOAN OF JULY AND AUGUST, 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 316), 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	60,850.00
LOAN OF JULY AND AUGUST, 1861.							
Continued at 3 $\frac{1}{2}$ per cent interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleasure of the Government.	3 $\frac{1}{2}$ per cent..	Par.....	.....	.....	25,600.00
OLD DEMAND NOTES.							
Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand...	None.....	Par.....	60,000,000.00	*60,030,000.00	55,647.50
SEVEN-THIRTIES OF 1861.							
Act of July 17, 1861 (12 Statutes, 259).....	3 years.....	Aug. 19 and Oct. 1, 1864.	7 $\frac{1}{4}$ per cent.	Av. pre. of 106 $\frac{1}{2}$ %.	Indefinite.....	139,999,750.00	10,800.00
FIVE-TWENTIES OF 1862.							
Acts of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867...	6 per cent...	Av. pre. of 106 $\frac{1}{2}$ %.	515,000,000.00	514,771,600.00	250,400.00
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	Indefinite...	On demand...	None.....	Par.....	450,000,000.00	.....	346,681,016.00

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 6 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). The act of May 31, 1878 (20 Statutes 87), provides that no more of the United States legal-tender notes shall be canceled or retired, and that when any of said notes are redeemed or received into the Treasury under any law, from any source whatever, and shall belong to the United States, they shall not be retired, canceled or destroyed, but shall be reissued and paid out again, and kept in circulation.

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).

LOAN OF 1863.

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

Bonds of this loan continued at 3½ per cent interest, and redeemable at the pleasure of the Government.

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	6,903,462.62
17 years.....	July 1, 1881...	6 per cent...	Average premium of 4 ⁵³ / ₁₀₀ ...	75,000,000.00	75,000,000.00	11,600.00
Indefinite...	At the pleasure of the Government.	3½ per cent...	Par .....	.....	.....	1,100.00

* Including reissues.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	1 year	1 year after date.	5 per cent...	Par	\$400,000,000.00	\$44,520,000.00	\$33,205.00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	2 years	2 years after date.	5 per cent...	Par	400,000,000.00	166,480,000.00	27,950.00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).	3 years	3 years from date.	6 per cent compound.	Par	400,000,000.00	266,595,440.00	175,940.00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13)	10 or 40 years.	March 1, 1874	5 per cent...	Par to 7 per ct. prem.	200,000,000.00	196,118,300.00	42,900.00
FIVE-TWENTIES OF 1864.							
Act of June 30, 1864 (13 Statutes, 218)	5 or 20 years.	Nov. 1, 1869 ...	6 per cent...	Av. prem. of $2\frac{55}{100}\%$	400,000,000.00	125,561,300.00	32,400.00
SEVEN-THIRTIES OF 1864 AND 1865.							
Acts of June 30, 1864 (13 Statutes, 218); January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).	3 years ... {	Aug. 15, 1867 June 15, 1868 July 15, 1868	7 $\frac{3}{10}$ per ct. {	Av. prem. of $2\frac{133}{100}\%$	300,000,000.00	*\$29,992,500.00	*128,450.00
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 $3\frac{33}{100}\%$	Indefinite.....	203,327,250.00	24,150.00
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 $1\frac{83}{100}\%$	Indefinite.....	332,998,950.00	122,600.00
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 $1\frac{83}{100}\%$	Indefinite.....	379,618,000.00	204,600.00

CONSOLS OF 1868.

Acts of March 3, 1865 (13 Statutes, 463), and April 12, 1866 (14 Statutes, 31).

THREE-PER-CENT CERTIFICATES.

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

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.

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.

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.

5 or 20 years.	July 1, 1873 ...	6 per cent. ...	Av. prem. of 1865	Indefinite.....	42,539,350.00	44,650.00
Indefinite...	On demand ...	3 per cent. ...	Par	75,000,000.00	*85,155,000.00	5,000.00
10 years....	May 1, 1881 ...	5 per cent. ...	Par ...		517,994,150.00	39,800.00
					1,500,000,000.00	

* Including reissues.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
FOUR-AND-ONE-HALF-PER-CENT LOAN OF 1891. (REFUND- ING.)							
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.	15 years.....	Sept. 1, 1891 ...	4½ per cent..	Par...		\$185,900,000.00	\$1,231,200.00
FOUR-AND-ONE-HALF-PER-CENT LOAN OF 1891. (RESUMP- TION.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years.....	Sept. 1, 1891 ...	4½ per cent..	Par to 1½ per ct. pre- mium.	Indefinite....	55,000,300.30	
FOUR-PER-CENT LOAN OF 1907. (REFUNDING.)							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to 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	30 years.....	July 1, 1907 ...	4 per cent..	Par to ½ per ct. pre- mium.		710,327,350.00	559,581,250.00

last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See refunding Certificates, below.

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.

GOLD CERTIFICATES:

The act of March 3, 1863 (12 Statutes, 711), authorizes the Secretary of the Treasury to receive deposits of gold coin and bullion in sums of not less than twenty dollars, and to issue certificates therefor in denominations of not less than twenty dollars each; the coin and bullion deposited for or representing the certificates to be retained in the Treasury for the payment of the same on demand. The certificates so issued to be received at par in payment of interest on the public debt and for duties on imports. The act of July 12, 1882 (22 Statutes, 165), provides that the Secretary of the Treasury shall suspend the issue of gold certificates whenever the amount of gold coin and gold bullion in the Treasury reserved for the redemption of United States notes falls below one hundred millions of dollars.

30 years....	July 1, 1907 ...	4 per cent...	Par ...	Indefinite...	30,500,000.00	
Indefinite...	On demand ...	None	Par	No limit	64,780,000.00	30,320,000.00
Indefinite...	On demand ...	None	Par	Indefinite.....		150,598,929.00

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SILVER CERTIFICATES.							
The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued. The act of August 4, 1886 (24 Statutes, 227), authorizes the issue of silver certificates in denominations of one, two, and five dollars; said certificates to be receivable, redeemable, and payable in like manner and for like purposes as is provided for by the act of February 28, 1878.	Indefinite...	On demand...	None.....	Par.....	No limit.....		\$331,614,304.00
REFUNDING CERTIFICATES.							
The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.	Indefinite...	Convertible into 4 per cent bonds.	4 per cent...	Par.....	No limit.....	\$40,012,750.00	83,580.00
FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.							
These bonds were issued in exchange for five-per-cent bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	3½ per cent..	Par.....			21,150.00
FUNDED LOAN OF 1891, CONTINUED AT TWO PER CENT.							
These bonds were issued in exchange for the four and one-half per cent funded loan of 1891, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Government.	2 per cent...	Par.....		25,364,500.00	25,364,500.00

LOAN OF JULY 12, 1882.

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

TREASURY NOTES OF 1890.

The act of July 14, 1890 (26 Statutes, 289), directs the Secretary of the Treasury to purchase, from time to time, silver bullion to the aggregate amount of four million five hundred thousand ounces, or so much thereof as may be offered in each month, at the market price thereof, not exceeding one dollar for three hundred and seventy-one and twenty-five hundredths grains of pure silver, and to issue in payment for such purchases of silver bullion Treasury notes of the United States, to be prepared by the Secretary of the Treasury, in such form and of such denominations, not less than one dollar nor more than one thousand dollars, as he may prescribe. That said notes shall be redeemable on demand, in coin, at the Treasury of the United States, or at the office of any assistant treasurer of the United States, and when so redeemed may be reissued; but no greater or less amount of such notes shall be outstanding at any time than the cost of the silver bullion and the standard silver dollars coined therefrom then held in the Treasury, purchased by such notes; and such Treasury notes shall be a legal tender in payment of all debts, public and private, except where otherwise expressly stipulated in the contract, and shall be receivable for customs, taxes, and all public dues, and when so received may be reissued; and such notes, when held by any national banking association, may be counted as a part of its lawful reserve. That upon demand of the holder of any of the Treasury notes provided for the Secretary of the Treasury shall redeem the same in gold or silver coin, at his discretion, it being the established policy of the United States to maintain the two metals on a parity with each other upon the present legal ratio, or such ratio as may be provided by law.

NATIONAL BANK NOTES (REDEMPTION ACCOUNT).

The act of July 14, 1890 (26 Statutes, 289), provides that balances standing with the Treasurer of the United States to the respective credits of national banks for deposits made to redeem the circulating notes of such banks, and all deposits thereafter received for like purpose, shall be covered into the Treasury as a miscellaneous receipt, and the Treasurer of the United States shall redeem from the general cash in the Treasury the circulating notes of said banks which may come into his possession subject to redemption, * * * and the balance remaining of the deposits so covered shall, at the close of each month, be reported on the monthly public debt statement as debt of the United States bearing no interest.

Indefinite...	At pleasure of the Govern- ment.	3 per cent...	Par			\$98,800.00
					\$50,228,417.00	101,712,071.00
						26,763,509.25
						*1,588,464,144.63

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

XCII REPORT OF THE SECRETARY OF THE TREASURY.

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 1892, INCLUSIVE.

Year.	Amount.	Year.	Amount.
Jan. 1, 1791.....	\$75,463,476.52	Jan. 1, 1843.....	\$20,201,226.27
1792.....	77,227,924.66	July 1, 1843.....	32,742,922.00
1793.....	80,358,634.04	1844.....	23,461,652.50
1794.....	78,427,404.77	1845.....	15,925,303.01
1795.....	80,747,587.39	1846.....	15,550,202.97
1796.....	83,762,172.07	1847.....	38,826,534.77
1797.....	82,064,479.33	1848.....	47,044,862.23
1798.....	79,228,529.12	1849.....	63,061,858.69
1799.....	78,408,669.77	1850.....	63,452,773.55
1800.....	82,976,294.35	1851.....	68,304,796.02
1801.....	83,038,050.80	1852.....	66,199,341.71
1802.....	80,712,632.25	1853.....	59,803,117.70
1803.....	77,054,686.40	1854.....	42,242,222.42
1804.....	86,427,120.88	1855.....	35,586,956.56
1805.....	82,312,150.50	1856.....	31,932,537.90
1806.....	75,723,270.66	1857.....	28,699,831.85
1807.....	69,218,398.64	1858.....	44,911,881.03
1808.....	65,196,317.97	1859.....	58,496,837.88
1809.....	57,023,192.09	1860.....	64,842,287.88
1810.....	53,173,217.52	1861.....	90,530,873.72
1811.....	48,005,587.76	1862.....	524,176,412.13
1812.....	45,209,737.90	1863.....	1,119,772,138.63
1813.....	55,962,827.57	1864.....	1,815,784,370.57
1814.....	81,487,846.24	1865.....	2,680,647,869.74
1815.....	99,833,660.15	1866.....	2,773,236,173.69
1816.....	127,334,933.74	1867.....	2,678,126,103.87
1817.....	123,491,965.16	1868.....	2,611,687,851.19
1818.....	103,466,638.83	1869.....	2,588,452,213.94
1819.....	95,529,648.28	1870.....	2,480,672,427.81
1820.....	91,015,566.15	1871.....	2,353,211,332.32
1821.....	89,987,427.66	1872.....	2,253,251,328.78
1822.....	93,546,676.98	1873.....	*2,234,482,993.20
1823.....	90,875,377.28	1874.....	*2,251,690,468.43
1824.....	90,269,777.77	1875.....	*2,232,284,531.95
1825.....	83,788,432.71	1876.....	*2,180,395,067.15
1826.....	81,054,059.99	1877.....	*2,205,301,392.10
1827.....	73,987,357.20	1878.....	*2,256,205,892.53
1828.....	67,475,043.87	1879.....	*2,349,567,482.04
1829.....	58,421,413.67	1880.....	*2,120,415,370.63
1830.....	48,565,406.50	1881.....	*9,069,013,569.58
1831.....	39,123,191.68	1882.....	*1,918,312,994.03
1832.....	24,322,235.18	1883.....	*1,884,171,728.07
1833.....	7,001,698.83	1884.....	*1,830,528,923.57
1834.....	4,760,082.08	1885.....	†1,876,424,275.14
1835.....	33,733.05	1886.....	†1,756,445,205.78
1836.....	37,513.05	1887.....	†1,688,229,591.63
1837.....	336,957.83	1888.....	†1,705,992,320.58
1838.....	3,308,124.07	1889.....	†1,640,673,340.23
1839.....	10,434,221.14	1890.....	†1,585,821,048.73
1840.....	3,573,343.82	1891.....	†1,560,472,784.61
1841.....	5,250,875.54	1892.....	†1,628,840,151.63
1842.....	13,594,480.73		

* 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, currency certificates, and Treasury notes of 1890, 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, 1892.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7½ per cent.	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	\$122,582,485.84	365,304,826.92
1863			105,629,385.30		30,483,000.00	431,444,813.83	139,974,435.34	797,531,634.47
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	2,361,530,294.96
1866			121,341,879.62		201,982,665.01	1,195,546,041.02	813,460,621.95	2,332,331,207.60
1867			17,725,025.68		198,533,435.01	1,543,452,000.82	488,344,346.95	2,248,067,387.66
1868	\$64,000,000.00		801,361.23		221,586,185.01	1,878,308,984.50	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		1,934,696,750.00
1872	24,665,000.00		678,000.00		414,567,300.00	1,374,883,800.00		1,814,794,100.00
1873	14,000,000.00		678,000.00		414,567,300.00	1,281,238,650.00		1,710,483,950.00
1874	14,000,000.00		678,000.00		510,628,050.00	1,213,624,700.00		1,738,920,750.00
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		1,710,658,450.00
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	763,266,650.00	738,619,000.00		1,794,735,650.00
1879	14,000,000.00		741,522,000.00	250,000,000.00	508,440,350.00	283,681,350.00		1,797,643,700.00
1880	14,000,000.00		739,347,800.00	250,000,000.00	484,864,900.00	235,780,400.00		1,723,993,100.00
1881	14,000,000.00		739,347,800.00	250,000,000.00	439,541,350.00	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		737,951,700.00	250,000,000.00				1,226,563,850.00
1885	208,190,500.00		737,960,450.00	250,000,000.00				1,196,150,950.00
1886	158,046,600.00		737,967,500.00	250,000,000.00				1,146,014,100.00
1887	33,716,500.00		737,975,850.00	250,000,000.00				1,021,692,350.00
1888	14,000,000.00		714,315,450.00	222,207,050.00				950,522,500.00
1889	14,000,000.00		676,214,990.00	139,639,000.00				820,853,990.00
1890	14,000,000.00		602,297,360.00	109,015,750.00				725,313,110.00
1891			559,659,920.00	50,869,200.00				610,529,120.00
1892			559,664,830.00	25,364,500.00				585,029,330.00

* Continued at 2 per cent.

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, ETC.—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	2,362,212.92	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	511,767,456.00	1,119,773,138.63	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	2,674,815,856.71	137,742,617.43
1865—August 31.	1,503,020.09	461,616,311.51	2,844,649,626.56	88,218,055.13	2,756,431,571.43	150,977,697.87
1866—July 1	935,092.05	439,969,874.04	2,773,236,173.69	137,200,009.85	2,636,036,163.84	146,068,196.29
1867	1,840,615.01	428,218,101.20	2,678,126,103.87	169,974,892.18	2,508,151,211.69	138,892,451.39
1868	1,197,340.89	408,401,782.61	2,611,687,851.19	130,834,437.96	2,480,853,413.23	128,459,598.14
1869	5,260,181.00	421,131,510.55	2,588,452,213.94	155,680,340.85	2,432,771,873.09	125,523,998.34
1870	3,708,641.00	430,508,064.42	2,430,672,427.81	149,502,471.00	2,331,169,956.21	118,784,960.34
1871	1,948,902.26	416,565,680.06	2,363,211,332.32	106,217,263.65	2,216,994,068.67	111,949,330.50
1872	7,926,797.26	430,530,431.52	2,253,251,328.78	103,470,798.43	2,149,780,530.35	103,988,463.00
1873	51,920,710.26	472,069,332.94	2,234,482,993.20	129,020,932.45	2,105,462,060.75	98,049,804.00
1874	8,216,590.26	509,543,128.17	2,251,690,468.43	147,541,314.74	2,104,149,153.59	98,796,004.50
1875	11,425,820.26	498,182,411.69	2,232,284,531.95	142,243,361.82	2,090,141,170.13	96,855,690.50
1876	8,902,420.26	405,807,196.89	2,180,395,067.15	119,469,626.70	2,060,925,340.45	96,104,269.00
1877	16,648,860.26	476,764,031.84	2,205,301,392.10	186,025,900.73	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	94,654,472.56
1879	37,015,630.26	410,835,741.78	2,245,495,072.04	249,080,167.01	1,996,414,905.03	83,773,778.50
1880	7,621,455.26	388,800,815.37	2,120,415,370.63	201,088,622.88	1,919,326,747.75	79,633,981.00
1881	6,723,865.26	422,721,954.32	2,069,013,569.58	249,363,415.35	1,819,650,154.23	75,018,695.50
1882	10,260,805.26	438,244,788.77	1,918,312,994.03	243,289,519.78	1,675,023,474.25	57,365,110.75
1883	7,831,415.26	538,111,162.81	1,884,171,728.07	345,389,902.92	1,538,781,825.15	51,436,709.50
1884	19,656,205.26	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
1887	6,115,165.26	629,795,077.37	1,657,602,592.63	482,433,917.21	1,175,168,675.42	41,780,529.50
1888	2,496,095.26	739,840,389.37	1,692,858,984.58	629,854,089.85	1,063,004,894.73	38,991,935.25
1889	1,911,485.26	787,287,446.97	1,619,052,922.23	643,113,172.01	975,939,750.22	33,752,354.60
1890	1,815,805.26	825,011,289.47	1,552,140,204.73	661,355,834.20	890,784,370.53	29,417,603.15
1891	1,614,705.26	933,852,766.35	1,545,996,591.61	694,083,839.83	851,912,751.78	23,615,735.80
1892	2,785,875.26	1,000,648,939.37	1,588,464,144.63	746,937,681.03	841,526,463.60	22,893,883.20

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 cent from 1862 to 1868, inclusive, with the exception of the amount outstanding 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.

ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES. XCV

TABLE D.—STATEMENT OF THE ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES (BY WARRANTS) FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of July and Aug. 1861, acts of July 17 and Aug. 5, 1861.....		\$10, 650. 00		\$10, 650. 00
Five-twenties of 1862, act of Feb. 25, 1862.....		1, 300. 00		1, 300. 00
Five-twenties of 1864, act of June 30, 1864.....		1, 000. 00		1, 000. 00
Legal-tender notes, acts of Feb. 25 and July 11, 1862, Jan. 7 and Mar. 3, 1863.....	\$66, 264, 000. 00	66, 264, 000. 00		
Gold certificates, acts of Mar. 3, 1863, and July 12, 1882.....	70, 530, 000. 00	66, 387, 500. 00	\$1, 142, 500. 00	
One-year notes of 1863, act of Mar. 3, 1863.....		280. 00		280. 00
Two-year notes of 1863, act of Mar. 3, 1863.....		200. 00		200. 00
Compound-interest notes, acts of Mar. 3, 1863, and June 30, 1864.....		3, 200. 00		3, 200. 00
Loan of 1860, act of June 22, 1860.....		10, 000. 00		10, 000. 00
Bounty land scrip, act of Feb. 11, 1847.....		50. 00		50. 00
Loan of 1863, acts of Mar. 3, 1863, and June 30, 1864.....		50. 00		50. 00
Ten-forties of 1864, act of Mar. 3, 1864.....		2, 200. 00		2, 200. 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and Mar. 3, 1865.....		600. 00		600. 00
Consols of 1865, act of Mar. 3, 1865.....		4, 450. 00		4, 450. 00
Consols of 1867, act of Mar. 3, 1865.....		7, 500. 00		7, 500. 00
Consols of 1868, act of Mar. 3, 1865.....		2, 000. 00		2, 000. 00
Funded loan of 1881, acts of July 14, 1870, and Jan. 20, 1871, and Jan. 14, 1875.....		850. 00		850. 00
Certificates of deposit, act of June 8, 1872.....	71, 690, 000. 00	64, 160, 000. 00	7, 530, 000. 00	
Silver certificates, act of Feb. 28, 1878.....	109, 856, 000. 00	92, 956, 881. 00	16, 899, 119. 00	
Refunding certificates, act of Feb. 26, 1879.....		10, 340. 00		10, 340. 00
Loan of 1882, act of July 12, 1882.....		15, 700. 00		15, 700. 00
Fractional currency, acts of July 17, 1862, Mar. 3, 1863, and June 30, 1864.....		4, 216. 98		4, 216. 98
Funded loan of 1891, acts July 14, 1870, Jan. 21, 1871, and Jan. 14, 1875.....		24, 273, 500. 00		24, 273, 500. 00
Funded loan of 1907, acts July 14, 1870, Jan. 20, 1871, and Jan. 14, 1875.....	15, 250. 00		15, 250. 00	
Treasury notes of 1890, act of July 14, 1891.....	60, 130, 424. 00	8, 646, 770. 00	51, 483, 654. 00	
Redemption of national-bank notes, act July 14, 1890.....	2, 977, 838. 00	16, 232, 721. 00		13, 254, 883. 00
Total.....	381, 463, 512. 00	338, 995, 958. 98	80, 070, 523. 00	37, 602, 969. 98
Excess of issues.....				80, 070, 523. 00
Excess of redemptions.....				37, 602, 969. 98
Net excess of issues charged in receipts and expenditures.....				42, 467, 553. 02

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING FUND DURING EACH FISCAL YEAR FROM ITS INSTITUTION IN MAY, 1869, TO AND INCLUDING JUNE 30, 1892.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,621,000.00	\$253,822.84	\$1,874,822.84	\$1,349,970.02	\$16,210.00	\$7,384.60	\$8,825.40
Five-twenties of March, 1864.....	70,000.00	11,725.00	81,725.00	57,552.82	700.00	218.63	481.37
Five-twenties of June, 1864.....	1,051,000.00	161,946.45	1,212,946.45	873,205.61	10,500.00	1,470.42	9,039.58
Five-twenties of 1865.....	465,000.00	74,969.00	539,969.00	387,566.28	4,650.00	2,683.54	1,966.46
Consols, 1865.....	461,000.00	73,736.80	534,736.80	387,903.26	13,830.00	429.04	13,400.96
Consols, 1867.....	4,718,000.00	749,208.08	5,467,208.08	3,948,586.11	141,540.00	116,032.35	25,507.65
Consols, 1868.....	305,000.00	49,442.50	354,442.50	256,653.20	9,150.00	8,173.98	976.02
Total.....	8,691,000.00	1,374,850.67	10,065,850.67	7,261,437.30	196,590.00	136,392.56	60,197.44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050.00	493,479.42	4,035,529.42	3,263,099.51	160,919.50	45,994.49	114,925.01
Five-twenties of March, 1864.....	85,000.00	15,742.87	100,742.87	75,658.54	5,350.00	1,080.99	4,269.01
Five-twenties of June, 1864.....	3,971,400.00	506,189.91	4,477,589.91	3,647,828.29	165,834.00	49,946.00	115,888.00
Five-twenties of 1865.....	2,790,250.00	361,735.43	3,151,985.43	2,606,636.20	105,257.50	37,113.53	68,143.97
Consols, 1865.....	11,532,150.00	1,454,778.37	12,986,928.37	10,080,736.97	495,421.50	145,518.29	349,903.21
Consols, 1867.....	5,882,550.00	861,763.73	6,744,313.73	5,309,800.90	302,734.50	66,111.51	236,622.99
Consols, 1868.....	348,500.00	53,363.95	401,863.95	308,573.16	19,380.00	5,238.73	14,141.27
Total.....	28,151,900.00	3,747,053.68	31,898,953.68	25,893,143.57	1,254,897.00	351,003.54	903,893.46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950.00	227,607.56	3,020,557.56	2,680,209.05	145,975.00	36,657.80	109,317.20
Five-twenties of March, 1864.....	29,500.00	2,277.20	31,777.20	28,590.88	1,240.00	388.35	851.65
Five-twenties of June, 1864.....	3,967,350.00	340,509.63	4,307,859.63	3,847,182.42	201,375.00	51,703.46	149,671.54
Five-twenties of 1865.....	6,768,600.00	574,923.00	7,343,523.00	6,525,231.42	331,933.50	92,259.58	239,673.92
Consols, 1865.....	10,222,200.00	850,949.79	11,073,149.79	9,762,387.78	522,117.00	109,455.28	412,661.72
Consols, 1867.....	6,103,050.00	541,559.41	6,644,609.41	5,800,618.37	351,528.00	76,745.93	274,782.07
Consols, 1868.....	52,600.00	4,784.61	57,384.61	49,797.81	3,096.00	572.13	2,512.87
Total.....	29,936,250.00	2,542,681.20	32,478,931.20	28,694,017.73	1,557,264.50	367,782.53	1,189,481.97

JUNE 30, 1872.								
Five-twenties of 1862.....	6,417,850.00	764,055.21	7,181,905.21	6,345,391.98	427,849.00	75,179.43	352,669.57	
Five-twenties of March, 1864.....	127,100.00	14,959.03	142,059.03	126,123.46	8,894.00	1,338.70	7,555.30	
Five-twenties of June, 1864.....	3,604,050.00	438,656.16	4,043,306.16	3,573,223.63	246,001.50	57,449.80	188,551.70	
Five-twenties of 1865.....	3,635,200.00	436,838.70	4,072,038.70	3,594,747.85	246,562.00	37,817.37	208,744.63	
Consols, 1865.....	11,788,900.00	1,436,989.46	13,225,889.46	11,660,785.89	707,334.00	149,248.21	558,085.79	
Consols, 1867.....	6,958,900.00	833,600.15	7,792,500.15	6,863,777.39	417,534.00	108,487.92	309,046.08	
Consols, 1868.....	85,850.00	9,951.63	95,801.63	84,595.02	5,151.00	1,386.95	3,764.05	
Total.....	32,618,450.00	3,935,050.34	36,553,500.34	32,248,645.22	2,059,325.50	430,908.38	1,628,417.12	
JUNE 30, 1873.								
Five-twenties of 1862.....	7,137,100.00	925,783.87	8,062,883.87	7,089,542.58	431,450.50	101,960.57	329,489.92	
Five-twenties of March, 1864.....	50,000.00	7,372.50	57,372.50	49,780.91	3,500.00	813.70	2,686.30	
Five-twenties of June, 1864.....	3,741,150.00	480,684.37	4,221,834.37	3,715,211.22	223,270.50	42,216.46	181,054.04	
Five-twenties of 1865.....	1,959,850.00	250,635.93	2,210,485.93	1,943,488.93	120,266.50	23,744.47	96,522.03	
Consols, 1865.....	10,768,250.00	1,371,187.17	12,139,437.17	10,668,617.09	646,095.00	145,069.34	501,025.66	
Consols, 1867.....	4,402,100.00	553,610.89	4,955,710.89	4,373,781.76	264,126.00	69,632.51	194,493.49	
Consols, 1868.....	619,550.00	81,983.44	701,533.44	617,140.34	37,173.00	8,948.40	28,224.60	
Total.....	28,678,000.00	3,671,258.17	32,349,258.17	28,457,562.83	1,725,881.50	392,385.45	1,333,496.05	
JUNE 30, 1874.								
Five-twenties of 1862.....	1,421,700.00	161,219.79	1,582,919.79	1,415,391.05	99,519.00	31,743.95	67,775.05	
Five-twenties of June, 1864.....	2,020,550.00	218,457.39	2,239,007.39	2,012,051.32	141,438.50	48,013.46	93,425.04	
Five-twenties of 1865.....	1,247,250.00	135,577.95	1,382,827.95	1,241,571.09	87,307.50	29,348.19	57,959.31	
Consols, 1865.....	3,393,650.00	360,964.62	3,754,614.62	3,374,934.42	203,619.00	46,489.33	157,129.67	
Consols, 1867.....	4,051,000.00	432,348.18	4,483,348.18	4,029,975.86	243,060.00	55,976.97	187,083.03	
Consols, 1868.....	802,300.00	86,505.62	888,805.62	798,926.40	48,138.00	11,014.38	37,123.62	
Total.....	12,936,450.00	1,395,073.55	14,331,523.55	12,872,850.74	823,082.00	222,586.28	600,495.72	
JUNE 30, 1875.								
Five-twenties of 1862.....	25,170,400.00			25,170,400.00	541,973.50	353,061.56	188,911.94	
JUNE 30, 1876.								
Five-twenties of 1862.....	5,785,200.00			5,785,200.00	404,964.72	54,745.72	350,218.28	
Five-twenties of June, 1864.....	10,869,600.00			10,869,600.00	760,872.00	171,966.33	588,905.67	
Five-twenties of 1865.....	1,789,250.00			1,789,250.00	125,247.50	30,805.86	94,441.64	
Total.....	18,444,050.00			18,444,050.00	1,291,083.50	257,517.91	1,033,565.59	
JUNE 30, 1877.								
Five-twenties of 1862.....	81,200.00			81,200.00	4,352.25	1,181.67	3,170.58	
Five-twenties of June, 1864.....	178,900.00			178,900.00	9,943.50	1,323.60	8,619.90	
Five-twenties of 1865.....	180,350.00			180,350.00	9,519.00	3,141.08	6,377.92	
Consols, 1865.....	6,050.00			6,050.00	181.50	108.97	72.53	
Consols, 1867.....	1,000.00			1,000.00	30.00	21.20	8.80	
Total.....	447,500.00			447,500.00	24,026.25	5,776.52	18,249.73	

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1878.							
Five-twenties of 1862.....	\$17,900.00			\$17,900.00	\$966.00	\$192.65	\$773.35
Five-twenties of June, 1864.....	15,900.00			15,900.00	834.00	78.41	755.59
Five-twenties of 1865.....	2,350.00			2,350.00	129.00	40.92	88.08
Consols, 1865.....	23,600.00			23,600.00	1,416.00	273.35	1,142.65
Consols, 1867.....	5,700.00			5,700.00	342.00	134.76	207.24
Consols, 1868.....	8,500.00			8,500.00	510.00	89.83	420.17
Total.....	73,950.00			73,950.00	4,197.00	809.92	3,387.08
JUNE 30, 1879.							
Five-twenties of 1862.....	2,650.00			2,650.00	165.75	40.35	125.40
Five-twenties of June, 1864.....	3,150.00			3,150.00	94.50	18.53	75.97
Five-twenties of 1865.....	1,850.00			1,850.00	85.50	41.22	44.28
Consols, 1865.....	1,700.00			1,700.00	102.00	41.49	60.51
Consols, 1867.....	9,050.00			9,050.00	543.00	166.62	876.88
Consols, 1868.....	100.00			100.00	6.00	56.00	5.44
Total.....	18,500.00			18,500.00	996.75	308.77	687.98
JUNE 30, 1880.							
Five-twenties of 1862.....	100.00			100.00	4.00	.67	3.33
Five-twenties of June, 1864.....	100.00			100.00	4.00	.49	3.51
Five-twenties of 1865.....	250.00			250.00	14.50	5.85	8.65
Ten-forties of 1864.....	676,050.00			676,050.00	28,168.75	12,872.65	15,296.10
Loan of February, 1861.....	2,837,000.00	\$74,161.95		2,911,161.95	85,110.00	47,540.20	37,569.80
Loan of July and August, 1861.....	32,064,250.00	1,376,085.04		33,440,335.04	1,165,807.50	518,148.79	647,658.61
Loan of March, 1863.....	12,797,150.00	549,035.18		13,346,185.18	484,747.50	213,179.29	271,568.21
Oregon war debt.....	202,550.00	8,273.02		210,823.02	9,787.50	3,602.56	6,124.94
Funded loan of 1881.....	23,575,450.00	662,206.97		24,237,656.97	415,162.70	130,349.36	284,813.34
Funded loan of 1907.....	1,500,000.00	125,558.26		1,625,558.26	15,000.00	10,191.74	4,808.26
Total.....	73,652,900.00	2,795,320.42		76,448,220.42	2,203,806.45	935,951.60	1,267,854.85
JUNE 30, 1881.							
Five-twenties of 1862.....	3,000.00			3,000.00	210.00	80.22	129.78
Five-twenties of June, 1864.....	50.00			50.00	3.50	.25	3.25
Five-twenties of 1865.....	100.00			100.00	7.00	1.74	5.26
Loan of February, 1861.....	7,775,000.00	51,277.58		7,826,277.58	462,390.00	160,072.88	302,317.12
Loan of July and August, 1861.....	16,712,450.00	488,876.11		17,201,326.11	1,002,747.00	200,043.95	802,703.05

Loans of March, 1863	7,057,100.00	199,514.62	7,256,614.62	361,315.50	83,330.51	277,984.99
Oregon war debt	54,250.00	1,408.65	55,658.65	2,584.50	551.11	2,033.39
Funded loan of 1881	42,769,400.00	320,171.82	43,089,571.82	1,106,474.15	263,342.94	843,130.21
Total	74,371,350.00	1,061,248.78	75,432,598.78	2,935,731.65	707,423.60	2,228,308.05
JUNE 30, 1882.						
Loan of July and August, 1861, continued at $3\frac{1}{4}$ per cent.	55,215,850.00		55,215,850.00	1,368,894.64	579,493.12	789,401.50
Loan of March, 1863, continued at $3\frac{1}{4}$ per cent.	2,637,850.00		2,637,850.00	91,701.75	25,771.80	65,929.95
Funded loan of 1881, continued at $3\frac{1}{4}$ per cent.	1,000.00		1,000.00	23.33	2.78	20.55
Funded loan of 1881	2,224,450.00		2,224,450.00	115,717.53	6,771.83	108,945.70
Total	60,079,150.00		60,079,150.00	1,576,337.23	612,039.53	964,297.70
JUNE 30, 1883.						
Five-twenties of 1862	100.00		100.00	5.50	14.18	8.68
Funded loan of 1881	41,300.00		41,300.00	1,716.66	138.13	1,578.53
Loan of July and August, 1861, continued at $3\frac{1}{4}$ per cent.	661,751.00		661,750.00	20,760.25	5,293.40	15,466.85
Loan of March, 1863, continued at $3\frac{1}{4}$ per cent.	34,128,751.00		34,128,150.00	1,171,034.37	186,913.66	984,120.71
Funded loan of 1881, continued at $3\frac{1}{4}$ per cent.	10,019,503.00		10,019,400.00	233,862.12	137,402.11	96,460.01
Total	44,850,700.00		44,850,700.00	1,427,378.90	329,761.48	1,097,617.42
JUNE 30, 1884.						
Five-twenties of 1862	200.00		200.00	9.50	13.35	3.85
Funded loan of 1881	5,200.00		5,200.00	187.08	164.24	22.84
Loan of March, 1863, continued at $3\frac{1}{4}$ per cent.	422,550.00		422,550.00	14,789.25	2,823.94	11,965.31
Loan of July and August, 1861, continued at $3\frac{1}{4}$ per cent.	566,250.00		566,250.00	19,818.75	7,669.86	12,748.89
Funded loan of 1881, continued at $3\frac{1}{4}$ per cent.	33,221,450.00		33,221,450.00	1,018,176.97	276,923.93	741,253.04
Loan of July 12, 1882	12,553,950.00		12,553,950.00	240,130.13	31,884.61	208,245.52
Total	46,769,600.00		46,769,600.00	1,293,111.68	318,879.93	974,231.75
JUNE 30, 1885.						
Five-twenties of 1862	4,000.00		4,000.00	80.00	701.96	616.96
Five-twenties of 1864	100.00		100.00	4.00	.49	3.51
Funded loan of 1881	1,100.00		1,100.00	36.67	50.51	13.84
Loan of July and August, 1861, continued at $3\frac{1}{4}$ per cent.	52,250.00		52,250.00	1,269.62	588.85	680.77
Loan of March, 1863, continued at $3\frac{1}{4}$ per cent.	18,000.00		18,000.00	499.62	87.92	411.70
Funded loan of 1881, continued at $3\frac{1}{4}$ per cent.	230,500.00		230,500.00	5,347.70	1,416.28	3,931.42
Loan of July 12, 1882	45,282,200.00		45,282,200.00	1,153,460.88	268,321.31	884,639.57
Total	45,588,150.00		45,588,150.00	1,109,703.49	271,667.32	889,036.17

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1886.							
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	273.80	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	435,942.00	220,617.44	215,324.57
Loan of 1863, continued at 3½ per cent.....	4,100.00			4,100.00	123.00	31.32	91.68
Loan of July and August, 1861, continued at 3½ per cent.....	96,750.00			96,750.00	2,848.50	1,560.76	1,287.74
Funded loan of 1881, continued at 3½ 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
JUNE 30, 1887.							
Loan of 1882.....	47,748,750.00			47,748,750.00	1,375,653.00	223,676.38	1,151,976.62
Ten-forties of 1864.....	1,300.00			1,300.00	84.17	119.50	35.33
Funded loan of 1881.....	3,100.00			3,100.00	110.83	166.80	55.97
Loan of July and August, 1861.....	28,700.00			28,700.00	1,722.00	861.00	861.00
Five-twenties of 1862.....	650.00			650.00	45.50	58.12	12.62
Five-twenties of 1865.....	8,000.00			8,000.00	560.00	473.92	86.08
Five-twenties of 1865.....	2,000.00			2,000.00	120.00	60.00	60.00
Loan of February, 1861.....	2,000.00			2,000.00	804.00	402.00	402.00
Loan of 1863.....	13,400.00			13,400.00	804.00	402.00	402.00
Consols of 1865.....	18,200.00			18,200.00	1,092.00	2,147.16	1,055.16
Consols of 1867.....	34,000.00			34,000.00	2,040.00	3,333.69	1,293.69
Consols of 1868.....	500.00			500.00	30.00	270.25	240.25
Loans of July and August, 1861, continued at 3½ per cent.....	1,500.00			1,500.00	52.50	22.58	29.92
Loan of 1863, continued at 3½ per cent.....	8,500.00			8,500.00	297.50	60.31	237.19
Funded loan of 1881, continued at 3½ per cent.....	25,600.00			25,600.00	926.33	213.17	713.16
Total.....	47,894,200.00			47,894,200.00	1,383,537.83	231,864.88	1,151,672.95

JUNE 30, 1888.							
Loan of 1882.....	18,880,500.00			18,880,500.00	660,630.00	94,660.88	565,969.12
Funded loan of 1891.....	19,455,400.00	\$1,555,966.17		21,011,366.17	794,247.00	95,098.43	699,148.57
Funded loan of 1907.....	5,389,250.00	1,296,049.71		6,685,299.71	203,293.00	43,817.79	159,475.21
Total.....	43,725,150.00	2,852,015.88		46,577,165.88	1,658,170.00	233,577.10	1,424,592.90
JUNE 30, 1889.							
Oregon war debt.....	1,150.00			1,150.00	69.00	39.00	30.00
Loan of July and August, 1861.....	500.00			500.00	30.00	15.00	15.00
Loan of 1882.....	57,900.00			57,900.00	1,709.25	354.94	1,354.31
Loan of July and August, 1861, continued at 2½ per cent.....	3,000.00			3,000.00	105.00	20.42	84.58
Loan of 1863, continued at 3½ per cent.....	100.00			100.00	3.50	.91	2.59
Funded loan of 1891.....	12,153,850.00	844,918.01		12,998,768.01	480,076.12	39,397.68	440,678.44
Funded loan of 1907.....	26,839,650.00	7,672,222.29		34,511,872.29	1,011,368.00	180,452.69	830,915.31
Total.....	39,036,150.00	8,517,140.30		47,573,290.30	1,493,360.87	220,280.64	1,273,080.23
JUNE 30, 1890.							
Loan of 1882.....	4,050.00			4,050.00	119.25	11.39	107.86
Loan of July and August, 1861, continued at 3½ per cent.....	1,000.00			1,000.00	35.00	16.88	18.12
Funded loan of 1881.....	3,000.00			3,000.00	137.50	109.14	28.36
Funded loan of 1891.....	12,136,750.00	710,666.79		12,847,416.79	537,523.68	69,588.99	467,934.69
Funded loan of 1907.....	27,695,600.00	7,536,058.37		35,231,658.37	1,045,804.50	156,655.13	889,149.37
Total.....	39,840,400.00	8,246,725.16		48,087,125.16	1,583,619.93	226,381.53	1,357,238.40
JUNE 30, 1891.							
Loan of 1882.....	6,300.00			6,300.00	183.00	44.76	138.24
Loan of July and August, 1861.....	950.00			950.00	57.00	28.50	28.50
Loan of 1863.....	100.00			100.00	6.00	3.00	3.00
Funded loan of 1891.....	27,860,400.00	69,945.63		27,930,345.63	1,075,088.24	1,156,413.38	81,325.14
Funded loan of 1907.....	16,134,000.00	3,790,140.65		19,924,140.65	645,641.50	54,310.28	591,931.22
Total.....	44,001,750.00	3,860,086.28		47,861,836.28	1,720,975.74	1,210,799.92	510,175.82
JUNE 30, 1892.							
War bounty scrip.....	50.00			50.00	2.25	1.42	.83
Loan of 1860.....	10,000.00			10,000.00	250.00	250.00	.....
Loan of July and August, 1861, continued at 3½ per cent.....	10,650.00			10,650.00	370.12	93.30	276.82
Loan of 1863, continued at 3½ per cent.....	50.00			50.00	1.75	.15	1.60
Funded loan of 1881.....	350.00			350.00	11.67	26.76	15.09
Funded loan of 1881, continued at 3½ per cent.....	500.00			500.00	10.79	4.25	6.54
Loan of 1882.....	15,700.00			15,700.00	218.00	53.64	164.36
Funded loan of 1891.....	24,225,800.00			24,225,800.00	1,085,419.69	179,940.75	905,478.94
Funded loan of 1891, continued at 2 per cent.....	47,700.00			47,700.00	792.38	41.93	750.45
Total.....	24,310,800.00			24,310,800.00	1,087,076.65	180,412.20	906,664.45
Grand total.....	813,838,100.00	43,998,454.43	157,677,967.61	835,586,244.21	29,450,815.56	8,240,060.60	21,210,754.96

TABLE F.—SINKING FUND ACCOUNT FOR FISCAL YEAR 1892.

DR.					CR.
July 1, 1891..	To balance from last year.....	\$0. 04	June 30, 1892	By principal of bonded debt redeemed in 1892.....	\$24, 310, 800. 00
	To 1 per cent on the principal of the public debt on June 30, 1891, less coin and currency certificates held in cash and cash available for reduction of the debt, viz. \$905,806,560.61.....	9, 058, 065. 61		By accrued interest thereon.....	180, 412. 20
June 30, 1892.	To interest on redemption prior to fiscal year 1892.....	38, 917, 459. 24		By fractional currency and notes redeemed in 1892.....	8, 496. 98
	To interest on \$37,574,179.98, amount of debt "paid" during fiscal year 1892.....	1, 087, 589. 47		By accrued interest thereon.....	696. 82
		49, 063, 114. 36		By national bank notes redeemed.....	13, 254, 883. 00
				By balance.....	11, 307, 825. 36
					49, 063, 114. 36

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, etc.	Balance due the United States on interest account, deducting repayments.
January 1, 1892:						
Central Pacific.....	\$25, 885, 120. 00	\$35, 877, 412. 87	\$776, 553. 60	\$36, 653, 966. 47	\$6, 266, 898. 83	\$30, 387, 067. 64
Kansas Pacific.....	6, 303, 000. 00	9, 154, 773. 09	189, 090. 00	9, 343, 863. 09	3, 969, 266. 97	5, 374, 596. 12
Union Pacific.....	27, 236, 512. 00	38, 031, 376. 17	817, 095. 36	38, 848, 471. 53	13, 016, 540. 95	25, 831, 930. 58
Central Branch Union Pacific.....	1, 600, 000. 00	2, 317, 808. 26	48, 000. 00	2, 365, 808. 26	493, 759. 98	1, 872, 048. 28
Western Pacific.....	1, 970, 560. 00	2, 614, 117. 74	59, 116. 80	2, 673, 234. 54	9, 367. 00	2, 663, 867. 54
Sioux City and Pacific.....	1, 628, 320. 00	2, 245, 891. 09	48, 849. 60	2, 294, 740. 69	183, 169. 32	2, 111, 571. 37
	64, 623, 512. 00	90, 241, 379. 22	1, 938, 705. 36	92, 180, 084. 58	23, 939, 003. 05	68, 241, 081. 53
July 1, 1892:						
Central Pacific.....	25, 885, 120. 00	36, 653, 966. 47	776, 553. 60	37, 430, 520. 07	6, 566, 680. 47	30, 863, 839. 60
Kansas Pacific.....	6, 303, 000. 00	9, 343, 863. 09	189, 090. 00	9, 532, 953. 09	4, 031, 036. 48	5, 501, 916. 61
Union Pacific.....	27, 236, 512. 00	38, 848, 471. 53	817, 095. 36	39, 665, 566. 89	13, 282, 891. 06	26, 382, 675. 83
Central Branch Union Pacific.....	1, 600, 000. 00	2, 365, 808. 26	48, 000. 00	2, 413, 808. 26	516, 303. 30	1, 897, 504. 96
Western Pacific.....	1, 970, 560. 00	2, 673, 234. 54	59, 116. 80	2, 732, 351. 34	9, 367. 00	2, 722, 984. 34
Sioux City and Pacific.....	1, 628, 320. 00	2, 294, 740. 69	48, 849. 60	2, 343, 590. 29	191, 007. 46	2, 152, 582. 83
	64, 623, 512. 00	92, 180, 084. 58	1, 938, 705. 36	94, 118, 789. 94	24, 597, 285. 77	69, 521, 504. 17

TABLE H.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES DURING THE YEAR ENDED OCTOBER 31, 1892.

Title of loan.	Rate of interest.	Outstanding November 1, 1891.	Increase during the year.	Decrease during the year.	Outstanding November 1, 1892.
	<i>Per cent.</i>				
Funded loan of 1891, continued.....	2	\$25,364,500			25,364,500
Funded loan of 1907.....	4	559,573,150	*\$16,050		559,589,200
Refunding certificates.....	4	89,070		\$10,750	78,320
Total.....		585,026,720	16,050	10,750	585,032,020

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

Since November 1, 1891, 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.....	\$10,750.00
Accrued interest thereon.....	5,612.70
Total.....	16,362.70

For which settlement was made as follows:

Four per cent bonds issued on account of principal.....	\$10,750
Four per cent bonds issued on account of accrued interest.....	5,300
Interest paid in cash.....	\$16,050.00
Total as above.....	312.70
	16,362.70

The certificates still outstanding amount to \$78,320.

The annual interest charge has been increased during the twelve months ended October 31, 1892, by the sum of \$212, being 4 per cent per annum on the \$5,300; bonds issued in settlement of accrued interest on refunding certificates surrendered for conversion.

The bonded indebtedness of the United States has been reduced during the period above mentioned by the redemption of \$3,617,700 $4\frac{1}{2}$ per cent bonds, and \$131,975 in 7-30 notes and bonds of various issues, all of which ceased to bear interest prior to November 1, 1891.

CIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED.

JULY 1, 1860.

[Population, 31, 443, 321; circulation per capita, \$13.85.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Specie.....	\$235, 000, 000	\$6, 695, 225	\$238, 304, 775
State-bank notes.....	207, 102, 477	.....	207, 102, 477
	442, 102, 477	6, 695, 225	435, 407, 252

JULY 1, 1861.

[Population, 32,064, 000; circulation per capita, \$13.98.]

Specie.....	250, 000, 000	3, 600, 000	246, 400, 000
State-bank notes.....	202, 005, 767	.....	202, 005, 767
	452, 005, 767	3, 600, 000	448, 405, 767

JULY 1, 1862.

[Population, 32, 704, 000; circulation per capita, \$10.23.]

State-bank notes.....	183, 792, 079	.....	183, 792, 079
United States notes.....	96, 620, 000	23, 754, 335	72, 865, 665
Demand notes.....	53, 040, 000	.....	53, 040, 000
	333, 452, 079	23, 754, 335	309, 697, 744
Add: Specie in circulation on the Pacific coast.....		.....	25, 000, 000
			334, 697, 744

JULY 1, 1863.

[Population, 33,365,000; circulation per capita, \$17.84.]

Fractional currency.....	20, 192, 456	4, 308, 074	15, 884, 382
State-bank notes.....	238, 677, 218	.....	238, 677, 218
United States notes.....	387, 646, 589	75, 165, 171	312, 481, 418
Demand notes.....	3, 351, 020	.....	3, 351, 020
	649, 867, 283	79, 473, 245	570, 394, 038
Add: Specie in circulation on the Pacific coast.....		.....	25, 000, 000
			595, 394, 038

JULY 1, 1864.

[Population, 34,046,000; circulation per capita, \$19.67.]

Fractional currency.....	22, 894, 877	3, 762, 376	19, 132, 501
State-bank notes.....	179, 157, 717	.....	179, 157, 717
United States notes.....	447, 300, 203	32, 184, 213	415, 115, 990
National-bank notes.....	31, 235, 270	.....	31, 235, 270
	680, 588, 067	35, 946, 589	644, 641, 478
Add: Specie in circulation on the Pacific coast.....		.....	25, 000, 000
			669, 641, 478

MONEY IN THE TREASURY, IN CIRCULATION, ETC.

CV

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES,
IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1865.

[Population, 34,748,000; circulation per capita, \$20.57.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Fractional currency.....	\$25,005,829	\$3,277,074	\$21,728,755
State-bank notes.....	142,919,638		142,919,638
United States notes.....	431,066,428	52,149,686	378,916,742
National-bank notes.....	146,137,860		146,137,860
	745,129,755	55,426,760	689,702,995
Add: Specie in circulation on the Pacific coast.....			25,000,000
			714,702,995

JULY 1, 1866.

[Population, 35,469,000; circulation per capita, \$18.99.]

State-bank notes.....	19,996,163		19,996,163
Fractional currency.....	27,070,877	2,383,814	24,687,063
United States notes.....	400,780,306	72,988,001	327,792,305
National-bank notes.....	281,479,908	5,467,195	276,012,713
	729,327,254	80,839,010	648,488,244
Add: Specie in circulation on the Pacific coast.....			25,000,000
			673,488,244

JULY 1, 1867.

[Population, 36,211,000; circulation per capita, \$18.28.]

State-bank notes.....	4,484,112		4,484,112
Fractional currency.....	28,307,524	2,001,230	26,306,294
United States notes.....	371,783,597	52,345,895	319,437,702
National-bank notes.....	298,625,379	11,861,418	286,763,961
	703,200,612	66,208,543	636,992,069
Add: Specie in circulation on the Pacific coast.....			25,000,000
			661,992,069

JULY 1, 1868.

[Population, 36,973,000; circulation per capita, \$18.39.]

State-bank notes.....	3,163,771		3,163,771
Fractional currency.....	32,626,952	3,627,600	28,999,352
United States notes.....	356,000,000	27,428,335	328,571,665
National-bank notes.....	299,762,855	5,393,982	294,368,873
	691,553,578	36,449,917	655,103,661
Add: Specie in circulation on the Pacific coast.....			25,000,000
			680,103,661

JULY 1, 1869.

[Population, 37,756,000; circulation per capita, \$17.60.]

State-bank notes.....	2,558,874		2,558,874
Fractional currency.....	32,114,637	1,672,398	30,442,239
United States notes.....	355,935,194	41,233,100	314,702,094
National-bank notes.....	299,742,475	7,992,791	291,749,684
	690,351,180	50,898,289	639,452,891
Add: Specie in circulation on the Pacific coast.....			25,000,000
			664,452,891

CVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1870.

[Population, 38,558,371; circulation per capita, \$17.50.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
State-bank notes	\$2,222,793		\$2,222,793
Fractional currency	39,878,684	\$5,499,402	34,379,282
United States notes	356,000,000	31,037,362	324,962,638
National-bank notes	299,766,984	11,118,903	288,648,081
	697,868,461	47,655,667	650,212,794
Add: Specie in circulation on the Pacific coast			25,000,000
			675,212,794

JULY 1, 1871.

[Population, 39,558,000; circulation per capita, \$18.10.]

State-bank notes	1,968,058		1,968,058
Fractional currency	40,582,875	6,136,570	34,446,305
United States notes	356,000,000	12,931,030	343,068,970
National-bank notes	318,261,241	6,855,569	311,405,672
	716,812,174	25,923,169	690,889,005
Add: Specie in circulation on the Pacific coast			25,000,000
			715,889,005

JULY 1, 1872.

[Population, 40,596,000; circulation per capita, \$18.19.]

State-bank notes	1,700,935		1,700,935
Fractional currency	40,855,835	4,452,906	36,402,929
United States notes	357,500,000	11,331,320	346,168,680
National-bank notes	337,664,795	8,627,790	329,037,005
	737,721,565	24,412,016	713,309,549
Add: Specie in circulation on the Pacific coast			25,000,000
			738,309,549

JULY 1, 1873.

[Population, 41,677,000; circulation per capita, \$18.04.]

State-bank notes	1,379,184		1,379,184
Fractional currency	44,799,365	6,723,360	38,076,005
United States notes	356,000,000	7,535,855	348,464,145
National-bank notes	347,267,061	8,304,586	338,962,475
	749,445,610	22,563,801	726,881,809
Add: Specie in circulation on the Pacific coast			25,000,000
			751,881,809

JULY 1, 1874.

[Population, 42,796,000; circulation per capita, \$18.13.]

State-bank notes	1,162,453		1,162,453
Fractional currency	45,881,296	7,647,714	38,233,582
United States notes	382,000,000	10,578,548	371,421,452
National-bank notes	351,981,032	11,715,488	340,265,544
	781,024,781	29,941,750	751,083,031
Add: Specie in circulation on the Pacific coast			25,000,000
			776,083,031

MONEY IN THE TREASURY, IN CIRCULATION, ETC. CVII

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1875.

[Population, 43,951,000; circulation per capita, \$17.16.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
State-bank notes	\$964,497		\$964,497
Fractional currency	42,129,424	\$4,224,854	37,904,570
United States notes	375,771,580	26,085,245	349,686,335
National-bank notes	354,408,008	13,861,463	340,546,545
	773,273,509	44,171,562	729,101,947
Add: Specie in circulation on the Pacific coast			25,000,000
			754,101,947

JULY 1, 1876.

[Population, 45,137,000; circulation per capita, \$16.12.]

State-bank notes	1,047,335		1,047,335
Subsidiary silver	27,418,734	6,363,606	21,055,128
Fractional currency	34,446,595	1,507,750	32,938,845
United States notes	369,772,284	38,324,906	331,447,378
National-bank notes	332,998,336	16,877,634	316,120,702
	765,683,284	63,073,896	702,609,388
Add: Specie in circulation on the Pacific coast			25,000,000
			727,609,388

The amount of subsidiary silver in circulation, according to the records of the Department, was \$26,055,128, but for the sake of uniformity \$5,000,000 of this amount is deducted and stated as a part of the specie in circulation on the Pacific coast as heretofore.

JULY 1, 1877.

[Population, 46,353,000; circulation per capita, \$15.58.]

Subsidiary silver	40,837,506	2,952,653	37,884,853
Fractional currency	20,403,137	161,476	20,241,661
United States notes	359,764,332	21,864,988	337,899,344
National-bank notes	317,048,872	15,759,847	301,289,025
	738,053,847	40,738,964	697,314,883
Add: Specie in circulation on the Pacific coast			25,000,000
			722,314,883

JULY 1, 1878.

[Population, 47,598,000; circulation per capita, \$15.32.]

Standard silver dollars, including bullion in Treasury	16,269,079	15,059,828	1,209,251
Subsidiary silver	60,778,828	6,860,506	53,918,322
Silver certificates	1,462,600	1,455,520	7,080
Fractional currency	16,547,769	180,044	16,367,725
United States notes	346,681,016	25,775,121	320,905,895
National-bank notes	324,514,284	12,789,923	311,724,361
	766,253,576	62,120,942	704,132,634
Add: Specie in circulation on the Pacific coast			25,000,000
			729,132,634

CVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1879.

[Population, 48,866,000; circulation per capita, \$16.75.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury	\$245, 741, 837	\$135, 236, 475	\$110, 505, 362
Standard silver dollars, including bullion in Treasury	41, 276, 356	33, 239, 917	8, 036, 439
Subsidiary silver	70, 249, 985	8, 903, 401	61, 346, 584
Gold certificates	15, 413, 700	133, 880	15, 279, 820
Silver certificates	2, 466, 950	2, 052, 470	414, 480
United States notes	346, 681, 016	45, 036, 904	301, 644, 112
National-bank notes	329, 691, 697	8, 286, 701	321, 404, 996
	1, 051, 521, 541	232, 889, 748	818, 631, 793

JULY 1, 1880.

[Population, 50,155,783; circulation per capita, \$19.41.]

Gold coin, including bullion in Treasury	\$351, 841, 206	\$126, 145, 427	\$225, 695, 779
Standard silver dollars, including bullion in Treasury	69, 660, 408	49, 549, 851	20, 110, 557
Subsidiary silver	72, 862, 270	24, 350, 482	48, 511, 788
Gold certificates	8, 004, 600	40, 700	7, 963, 900
Silver certificates	12, 374, 270	6, 584, 701	5, 789, 569
United States notes	346, 681, 016	18, 785, 559	327, 895, 457
National-bank notes	344, 505, 427	7, 090, 249	337, 415, 178
	1, 205, 929, 197	232, 546, 969	973, 382, 228

JULY 1, 1881.

[Population, 51,316,000; circulation per capita, \$21.71.]

Gold coin, including bullion in Treasury	\$478, 484, 538	\$163, 171, 661	\$315, 312, 877
Standard silver dollars, including bullion in Treasury	95, 297, 083	65, 954, 671	29, 342, 412
Subsidiary silver	74, 087, 061	27, 247, 697	46, 839, 364
Gold certificates	5, 782, 920	23, 400	5, 759, 520
Silver certificates	51, 166, 530	12, 055, 801	39, 110, 729
United States notes	346, 681, 016	18, 554, 092	328, 126, 924
National-bank notes	355, 042, 675	5, 296, 382	349, 746, 293
	1, 406, 541, 823	292, 303, 704	1, 114, 238, 119

JULY 1, 1882.

[Population, 52,495,000; circulation per capita, \$22.37.]

Gold coin, including bullion in Treasury	\$506, 757, 715	\$148, 506, 390	\$358, 251, 325
Standard silver dollars, including bullion in Treasury	122, 788, 544	90, 384, 724	32, 403, 820
Subsidiary silver	74, 428, 580	28, 048, 681	46, 379, 949
Gold certificates	5, 037, 120	8, 100	5, 029, 020
Silver certificates	66, 096, 710	11, 590, 620	54, 506, 090
United States notes	346, 681, 016	21, 425, 589	325, 255, 427
National-bank notes	358, 742, 034	6, 277, 246	352, 464, 788
	1, 480, 531, 719	306, 241, 300	1, 174, 290, 419

MONEY IN THE TREASURY, IN CIRCULATION, ETC. CIX

TABLE I.—STATEMENTS SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1883.

[Population, 53,693,000; circulation per capita, \$22.91.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury.....	\$542,732,063	\$198,078,568	\$344,653,495
Standard silver dollars, including bullion in Treasury.....	152,047,685	116,396,235	35,651,450
Subsidiary silver.....	74,960,300	28,486,061	46,474,299
Gold certificates.....	82,378,640	22,571,270	59,807,370
Silver certificates.....	88,616,831	15,996,145	72,620,686
United States notes.....	346,681,016	23,438,839	323,242,177
National-bank notes.....	356,973,281	8,217,062	347,856,219
	1,643,489,816	413,184,120	1,230,305,696

JULY 1, 1884.

[Population, 54,911,000; circulation per capita, \$22.65.]

Gold coin, including bullion in Treasury.....	\$545,500,797	\$204,876,594	\$340,624,203
Standard silver dollars, including bullion in Treasury.....	180,306,614	139,616,414	40,690,200
Subsidiary silver.....	75,261,528	29,600,720	45,660,808
Gold certificates.....	98,392,660	27,246,020	71,146,640
Silver certificates.....	119,811,691	23,384,680	96,427,011
United States notes.....	346,681,016	27,993,802	318,687,214
National-bank notes.....	339,499,883	8,809,990	330,689,893
	1,705,454,189	461,528,220	1,243,925,969

JULY 1, 1885.

[Population, 56,148,000; circulation per capita, \$23.02.]

Gold coin, including bullion in Treasury.....	\$588,697,036	\$247,028,625	\$341,668,411
Standard silver dollars, including bullion in Treasury.....	208,538,967	169,451,998	39,086,969
Subsidiary silver.....	74,939,820	31,236,899	43,702,921
Gold certificates.....	140,323,140	13,593,410	126,729,730
Silver certificates.....	139,901,646	38,370,700	101,530,946
United States notes.....	346,681,016	15,462,379	331,218,637
National-bank notes.....	818,576,711	9,945,710	308,631,001
	1,817,658,336	525,089,721	1,292,568,615

JULY 1, 1886.

[Population, 57,404,000; circulation per capita, \$21.82.]

Gold coin, including bullion in Treasury.....	\$590,774,461	\$232,554,886	\$358,219,575
Standard silver dollars, including bullion in Treasury.....	237,191,906	184,523,283	52,668,623
Subsidiary silver.....	75,060,937	28,886,947	46,173,990
Gold certificates.....	131,174,245	55,129,870	76,044,375
Silver certificates.....	115,977,675	27,861,450	88,116,225
United States notes.....	346,681,016	22,868,317	323,812,699
National-bank notes.....	311,699,454	4,034,416	307,665,038
	1,808,559,694	555,859,169	1,252,700,525

CX REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1887.

[Population, 58,680,000; circulation per capita, \$22.45.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury	\$654,520,335	\$277,979,654	\$376,540,681
Standard silver dollars, including bullion in Treasury ..	277,445,767	221,897,046	55,548,721
Subsidiary silver	75,547,799	26,963,934	48,583,865
Gold certificates	121,486,817	30,261,380	91,225,437
Silver certificates	145,543,150	3,425,133	142,118,017
United States notes	346,681,016	20,013,797	326,667,219
National-bank notes	279,217,788	2,362,585	276,855,203
	1,900,442,672	582,903,529	1,317,539,143

JULY 1, 1888.

[Population, 59,974,000; circulation per capita, \$22.88.]

Gold coin, including bullion in Treasury	\$705,818,855	\$314,704,822	\$391,114,033
Standard silver dollars, including bullion in Treasury ..	310,166,459	254,639,063	55,527,396
Subsidiary silver	76,406,376	26,044,062	50,362,314
Gold certificates	142,023,150	20,923,500	121,094,650
Silver certificates	229,491,772	28,732,115	200,759,657
United States notes	346,681,016	38,629,976	308,000,040
National-bank notes	252,368,321	7,055,541	245,312,780
	2,062,955,949	690,785,079	1,372,170,870

JULY 1, 1889.

[Population, 61,289,000; circulation per capita, \$22.52.]

Gold coin, including bullion in Treasury	\$630,063,505	\$303,581,937	\$376,481,568
Standard silver dollars, including bullion in Treasury ..	343,947,093	289,489,794	54,457,299
Subsidiary silver	76,601,836	25,124,672	51,477,164
Gold certificates	154,048,552	36,918,323	117,130,229
Silver certificates	262,629,746	5,474,181	257,155,565
United States notes	346,681,016	30,241,825	316,439,191
National-bank notes	211,378,963	4,158,330	207,220,633
	2,075,350,711	694,989,062	1,380,361,649

JULY 1, 1890.

[Population, 62,622,250; circulation per capita, \$22.82.]

Gold coin, including bullion in Treasury	\$695,563,029	\$321,304,106	\$374,258,923
Standard silver dollars, including bullion in Treasury ..	380,083,304	323,804,555	56,278,749
Subsidiary silver	76,825,305	22,792,718	54,032,587
Gold certificates	157,562,979	26,732,120	130,830,859
Silver certificates	301,539,751	3,983,513	297,556,238
United States notes	346,681,016	11,992,039	334,688,977
National-bank notes	185,970,775	4,365,838	181,604,937
	2,144,226,159	714,974,889	1,429,251,270

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1891.

[Population, 63,975,000; circulation per capita, \$23.41.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury.....	\$646,582,852	\$239,263,689	\$407,319,163
Standard silver dollars, including bullion in Treasury.....	438,753,502	379,927,323	58,826,179
Subsidiary silver.....	77,848,700	19,629,480	58,219,220
Gold certificates.....	152,486,429	32,423,360	120,063,069
Silver certificates.....	314,715,185	7,479,219	307,235,966
Treasury notes, Act of July 14, 1890.....	50,228,417	9,879,713	40,348,704
United States notes.....	346,681,016	3,473,656	343,207,360
National-bank notes.....	167,927,974	5,706,928	162,221,046
	2,195,224,075	697,783,368	1,497,440,707

JULY 1, 1892.

[Population, 65,520,000; circulation per capita, \$24.44.]

Gold coin, including bullion in Treasury.....	\$664,275,335	\$255,706,511	\$408,568,824
Standard silver dollars, including bullion in Treasury.....	491,057,518	434,240,056	56,817,462
Subsidiary silver.....	77,521,478	14,227,774	63,293,704
Gold certificates.....	156,623,929	15,530,310	141,093,619
Silver certificates.....	331,614,304	4,920,839	326,693,465
Treasury notes, Act of July 14, 1890.....	101,712,071	3,453,379	98,258,692
United States notes.....	346,681,016	37,121,112	309,559,904
Currency certificates, Act of June 8, 1872.....	30,430,000	590,000	29,840,000
National-bank notes.....	172,683,850	5,462,333	167,221,517
	2,372,599,501	771,252,314	1,601,347,187

RECAPITULATION.

Year.	Amount of money in United States.	Amount in cir- culation.	Population.	Money per capita.	Circulation per capita.
1860.....	\$442,102,477	\$435,407,252	31,443,321	\$14.06	\$13.85
1861.....	452,005,767	448,405,767	32,064,000	14.09	13.98
1862.....	358,452,079	334,697,744	32,704,000	10.96	10.23
1863.....	674,867,283	595,394,038	33,365,000	20.23	17.84
1864.....	705,588,067	669,641,478	34,046,000	20.72	19.67
1865.....	770,129,755	714,702,995	34,748,000	22.16	20.57
1866.....	754,327,254	673,438,244	35,469,000	21.27	18.99
1867.....	728,200,612	661,992,060	36,211,000	20.11	18.28
1868.....	716,553,578	680,103,661	36,973,000	19.38	18.39
1869.....	715,351,180	664,452,891	37,756,000	18.95	17.60
1870.....	722,868,461	675,212,794	38,558,371	18.73	17.50
1871.....	741,812,174	715,889,005	39,555,000	18.75	18.10
1872.....	762,721,565	738,309,549	40,596,000	18.70	18.19
1873.....	774,445,610	751,881,809	41,677,000	18.58	18.04
1874.....	806,024,781	776,083,031	42,796,000	18.83	18.13
1875.....	798,273,509	754,101,947	43,951,000	18.16	17.16
1876.....	790,683,284	727,609,358	45,137,000	17.52	16.12
1877.....	763,053,847	722,314,883	46,353,000	16.46	15.58
1878.....	791,253,576	729,132,634	47,598,000	16.62	15.32
1879.....	1,051,521,541	818,631,793	48,866,000	21.52	16.75
1880.....	1,205,929,197	973,382,228	50,155,733	24.04	19.41
1881.....	1,406,541,823	1,114,238,119	51,316,000	27.41	21.71
1882.....	1,480,531,719	1,174,280,419	52,495,000	28.20	22.37
1883.....	1,643,489,816	1,230,305,696	53,693,000	30.60	22.91
1884.....	1,705,454,189	1,243,925,969	54,911,000	31.06	22.65
1885.....	1,817,658,336	1,292,568,615	56,148,000	32.37	23.02
1886.....	1,808,559,694	1,252,700,525	57,404,000	31.50	21.82
1887.....	1,900,442,672	1,317,539,143	58,680,000	32.39	22.45
1888.....	2,062,955,949	1,372,170,870	59,974,000	34.39	22.88
1889.....	2,075,350,711	1,380,361,649	61,289,000	33.86	22.52
1890.....	2,144,226,159	1,429,251,270	62,622,250	34.24	22.82
1891.....	2,195,224,075	1,497,440,707	63,975,000	34.31	23.41
1892.....	2,372,599,501	1,601,347,187	65,520,000	36.21	24.44

NOTE.—The difference between the amount of money in the country and the amount in circulation represents the money in the Treasury.

Currency certificates, act of June 8, 1872, are included in the amount of United States notes in circulation in the tables for the years 1873 to 1891 inclusive; in 1892 they are reported separately.

The foregoing tables present the revised figures for each of the years given.

TABLE J.—STATEMENT SHOWING THE ANNUAL APPROPRIATIONS MADE BY CONGRESS FOR EACH FISCAL YEAR FROM 1884 TO 1892, INCLUSIVE.

	1st session 48th Congress. Fiscal year 1885.	2d session 48th Congress. Fiscal year 1886.	1st session 49th Congress. Fiscal year 1887.	2d session 49th Congress. Fiscal year 1888.	1st session 50th Congress. Fiscal year 1889.	2d session 50th Congress. Fiscal year 1890.	1st session 51st Congress. Fiscal year 1891.	2d session 51st Congress. Fiscal year 1892.	1st session 52d Congress. Fiscal year 1893.
To supply deficiencies for the service of the various branches of the Government.....	\$4,385,836.10	*\$3,332,717.30	\$13,572,882.61	\$137,000.00	\$21,190,995.61	\$14,230,179.71	\$34,137,737.96	\$38,516,227.87	\$14,934,157.68
For legislative, executive, and judicial expenses of the Government.....	21,556,901.65	21,495,660.70	20,809,781.46	20,772,720.67	20,924,492.42	20,865,219.93	21,073,137.47	22,027,674.75	21,901,066.00
For sundry civil expenses of the Government.....	22,346,749.74	25,961,904.12	22,650,658.49	22,369,840.96	26,316,529.85	25,527,641.65	29,760,054.47	35,459,163.99	26,854,624.88
For support of the Army.....	24,454,450.00	24,014,052.50	23,753,037.21	23,724,718.69	24,474,710.97	24,316,615.73	24,206,471.79	24,613,529.19	24,308,499.82
For the naval service.....	18,931,856.12	121,280,786.93	16,489,556.72	25,786,847.79	19,938,281.05	21,675,374.98	23,136,035.53	31,541,645.78	23,543,266.65
For the Indian service.....	5,903,151.26	5,773,328.56	5,561,262.84	5,234,397.66	5,401,330.51	8,077,453.39	7,256,758.27	16,278,492.48	7,664,067.57
For rivers and harbors.....	14,948,300.00		14,464,900.00		22,397,616.90		25,136,295.00	2,951,200.00	22,068,218.00
For forts and fortifications.....	700,000.00	725,000.00	59,876.90		3,972,000.00	1,233,594.00	4,232,935.00	3,774,803.00	2,734,276.00
For support of Military Academy.....	314,563.50	309,902.14	297,805.00	419,936.93	315,043.81	902,766.69	435,296.11	402,070.39	428,917.33
For service of Post-Office Department.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....
For invalid and other pensions, including deficiencies.....	120,810,000.00	60,000,000.00	76,075,200.00	83,152,500.00	81,758,700.00	81,758,700.00	98,457,461.00	135,214,785.00	146,737,350.00
For consular and diplomatic service.....	1,225,140.00	1,242,925.00	1,364,065.00	1,429,942.44	1,428,465.00	1,980,025.00	1,710,725.96	1,656,925.00	1,604,312.12
For service of Agricultural Department.....	480,190.00	580,790.00	654,715.00	1,028,730.00	1,715,826.14	1,669,770.00	1,796,502.85	3,028,153.50	3,233,060.72
For expenses of the District of Columbia.....	3,594,255.54	3,622,683.20	3,721,950.99	4,284,590.66	5,056,678.98	5,682,409.91	5,762,236.75	5,597,125.17	5,317,361.47
For miscellaneous.....	7,800,003.86	2,268,383.15	10,184,570.90	4,694,635.33	10,129,501.65	10,186,688.81	10,620,840.80	2,721,283.24	3,381,018.51
Totals.....	137,451,397.77	170,608,113.00	209,659,382.91	193,035,861.13	245,020,172.89	218,115,439.80	287,722,488.96	323,783,079.36	304,710,196.75

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

† For six months ending December 31, 1884.

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

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

TABLE K.—STATEMENT OF THE NET RECEIPTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

<i>Customs:</i>		
Quarter ended September 30, 1891	45,246,059.75	
Quarter ended December 31, 1891	40,409,109.15	
Quarter ended March 31, 1892	50,777,989.19	
Quarter ended June 30, 1892	41,019,806.06	
		177,452,964.15
<i>Internal revenue:</i>		
Quarter ended September 30, 1891	39,083,447.18	
Quarter ended December 31, 1891	38,444,441.23	
Quarter ended March 31, 1892	36,136,715.52	
Quarter ended June 30, 1892	40,306,468.64	
		153,971,072.57
<i>Sales of public lands:</i>		
Quarter ended September 30, 1891	908,768.41	
Quarter ended December 31, 1891	1,001,521.88	
Quarter ended March 31, 1892	715,836.64	
Quarter ended June 30, 1892	635,748.65	
		3,261,875.58
<i>Tax on circulation of national banks:</i>		
Quarter ended September 30, 1891	604,410.83	
Quarter ended December 31, 1891	8,825.38	
Quarter ended March 31, 1892	639,485.87	
Quarter ended June 30, 1892	8,616.03	
		1,261,338.11
<i>Repayment of interest by Pacific railroads:</i>		
Quarter ended September 30, 1891	149,951.08	
Quarter ended December 31, 1891	154,205.87	
Quarter ended March 31, 1892	412,254.65	
Quarter ended June 30, 1892	246,028.07	
		962,437.67
<i>Customs fees, fines, penalties, and forfeitures:</i>		
Quarter ended September 30, 1891	161,004.19	
Quarter ended December 31, 1891	272,920.50	
Quarter ended March 31, 1892	288,798.15	
Quarter ended June 30, 1892	186,526.82	
		900,249.66
<i>Fees—consular, letters patent, and lands:</i>		
Quarter ended September 30, 1891	694,299.19	
Quarter ended December 31, 1891	883,106.27	
Quarter ended March 31, 1892	698,828.13	
Quarter ended June 30, 1892	854,203.47	
		3,130,437.06
<i>Proceeds of sales of Government property:</i>		
Quarter ended September 30, 1891	84,163.19	
Quarter ended December 31, 1891	46,768.19	
Quarter ended March 31, 1892	63,517.82	
Quarter ended June 30, 1892	42,049.18	
		236,498.38
<i>Profits on coinage:</i>		
Quarter ended September 30, 1891	284,126.96	
Quarter ended December 31, 1891	394,699.16	
Quarter ended March 31, 1892	553,171.31	
Quarter ended June 30, 1892	788,514.96	
		2,020,512.39
<i>Revenues of District of Columbia:</i>		
Quarter ended September 30, 1891	330,424.17	
Quarter ended December 31, 1891	1,306,293.64	
Quarter ended March 31, 1892	168,140.28	
Quarter ended June 30, 1892	1,162,186.62	
		2,967,044.71
<i>Miscellaneous:</i>		
Quarter ended September 30, 1891	3,699,268.70	
Quarter ended December 31, 1891	1,023,887.13	
Quarter ended March 31, 1892	2,150,786.17	
Quarter ended June 30, 1892	1,890,411.96	
		8,764,353.96
Total ordinary receipts, exclusive of loans		354,937,784.24
Receipts from loans, certificates, and notes		381,463,512.00
Total receipts		736,401,296.24
Balance in Treasury June 30, 1891		726,222,332.60
Grand total		1,462,623,628.84

CXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE L.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

CIVIL.		
Congress	\$6,725,517.54	
Executive	12,132,668.78	
Judiciary	4,855,825.66	
Government in the Territories	199,384.68	
Subtreasuries	407,831.79	
Public land offices	675,515.64	
Mints and assay offices	240,154.60	
Total civil		\$25,236,898.69
FOREIGN INTERCOURSE.		
Diplomatic salaries	341,894.04	
Consular salaries	629,170.67	
Contingent expenses of foreign missions	129,919.56	
Contingencies of consulates	143,935.62	
Spanish indemnity	28,042.27	
Relief, protection, and rescuing shipwrecked American seamen	38,756.37	
International Union of American Republics	40,229.33	
Continental Railway Commission	71,289.93	
International American Conference	2,703.74	
Emergencies arising in the diplomatic and consular service	120,230.48	
International Boundary Survey	65,015.00	
Miscellaneous items	131,213.24	
Total foreign intercourse		1,742,400.25
MISCELLANEOUS.		
Mint Establishment	951,435.55	
Life-Saving Service	1,059,698.20	
Revenue-Cutter Service	993,942.82	
Steamboat Inspection Service	273,869.79	
Engraving and printing	1,123,033.84	
Coast and Geodetic Survey	526,069.53	
Light-House Establishment	3,237,317.44	
Marine-Hospital Establishment	634,278.07	
Custom-houses, court-houses, post-offices, etc	6,319,276.94	
Pay of assistant custodians and janitors for public buildings	610,721.63	
Fuel, lights, and water for public buildings	751,664.47	
Furniture and heating apparatus for public buildings	396,465.28	
Vaults, safes, locks, and plans for public buildings	43,513.54	
Collecting revenue from customs:		
For the year 1892	\$6,504,662.91	
For prior years	141,613.14	
Detection and prevention of frauds upon the customs revenue	21,316.42	
Refunding excess of deposits, etc	6,667,592.47	
Debentures and drawbacks under customs laws	3,063,211.96	
Compensation in lieu of moieties	3,688,999.66	
Expenses of regulating immigration	19,958.49	
Salaries, shipping service	232,944.09	
Services to American vessels	60,510.65	
Enforcement of contract-labor laws	27,116.07	
Chinese exclusion act	98,660.00	
Revenue vessels	63,021.70	
Interstate Commerce Commission	15,449.44	
World's Columbian Exposition	218,885.63	
Expenses seal fisheries in Alaska	519,875.73	
Assessing and collecting internal revenue	19,025.41	
Paper for internal-revenue stamps	3,906,645.21	
Redemption of internal-revenue stamps	55,227.15	
Punishing violations of internal-revenue laws	29,748.94	
Refunds, reliefs, etc., under internal-revenue laws	49,553.02	
Allowance or drawback under internal-revenue laws	48,253.80	
Rebate of tax on tobacco	21,500.30	
Bounty on sugar	348,856.05	
Payment of judgments, Court of Claims	7,342,077.78	
Preventing the spread of epidemic diseases	47,996.78	
Expenses of Treasury notes	46,662.39	
Distinctive paper for United States securities	249,467.50	
Suppressing counterfeiting and other crimes	39,623.04	
Transportation and recoinage of coin	73,005.12	
Propagation, etc., food-fishes	236,301.01	
Expenses under Smithsonian Institution	364,330.29	
National Zoological Park	113,880.23	
Contingent expenses, independent treasury	66,839.07	
Sinking funds, Pacific railroads	74,686.13	
Mail transportation, Pacific railroads	1,833,422.52	
Refund of direct tax	1,688,379.31	
District of Columbia:	2,610,855.07	
Expenses, 50 per cent payable by the United States	5,975,232.49	
Water department, payable from the water fund	272,320.43	
Special trust funds	81,857.64	
Redemption of District bonds	2,415,244.00	
		8,744,704.50

TABLE L.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1892—Continued.

MISCELLANEOUS—Continued.

Buildings and grounds in Washington under Chief Engineer	\$184,703.99	
Fuel, lights, etc., State, War, and Navy Department building	42,028.31	
Care, maintenance, etc., of Washington Monument	12,819.56	
Louisville and Portland Canal	102,440.74	
Support and treatment of destitute patients	18,999.96	
Weather Bureau	738,949.68	
Department of Agriculture	2,204,912.79	
Deficiency in the postal revenues	4,051,489.71	
Capitol building and grounds	154,045.24	
Building for Library of Congress	910,000.00	
Interior Department building	11,506.79	
Government Hospital for the Insane	336,528.62	
Columbia Institution for the Deaf and Dumb	50,500.00	
Freedmen's Hospital and Asylum	59,551.61	
Howard University	29,799.82	
National Museum	189,227.06	
Colleges for agriculture and the mechanic arts	1,017,000.00	
Surveying public and private lands	248,728.16	
Contingent expenses land offices	183,806.88	
Geological Survey	559,191.20	
Expenses Eleventh Census	1,256,422.86	
Hot Springs reservation, Arkansas	20,179.15	
Deposits by individuals for surveying public lands	89,123.04	
Repayment for lands erroneously sold	50,583.86	
Swamp lands and swamp-land indemnity	51,246.29	
Depredations on public timber	97,303.37	
Protecting public lands	144,158.10	
Five, three, and two per cent funds to States	87,261.80	
Photolithographing for the Patent Office	99,998.97	
Official Gazette, Patent Office	49,996.10	
Payment of French spoliation claims	102,440.74	
Miscellaneous items	79,091.59	
Total miscellaneous		\$72,862,689.67

INTERIOR DEPARTMENT.

Indians	11,150,577.67	
Pensions	134,583,052.79	
Total Interior Department		145,733,630.46

MILITARY ESTABLISHMENT.

Pay Department	12,983,909.74	
Pay Department, bounty and miscellaneous	952,885.99	
Commissary Department	1,524,040.97	
Quartermaster's Department	6,972,029.98	
Medical Department	681,989.38	
Ordnance Department	3,619,043.93	
Armories and arsenals	1,075,903.34	
Military Academy	317,471.85	
Improving rivers and harbors	13,017,208.48	
Fortifications, etc.	878,562.43	
Construction of military posts, roads, etc.	642,578.53	
National cemeteries, roads, etc.	237,819.72	
Expenses of recruiting	120,709.27	
Contingencies of the Army	10,969.35	
Signal Service	31,697.62	
Publication of official records of the war of the rebellion	187,439.62	
Support of national homes for disabled volunteer soldiers	2,525,777.87	
Support of Soldiers' Home	194,254.43	
Soldiers' Home permanent fund and interest account	193,779.55	
Support of military prison, Fort Leavenworth, Kans.	73,948.48	
Yellowstone National Park	99,481.12	
Claims, reimbursements, reliefs, etc.	372,418.11	
Miscellaneous items	181,536.54	
Total military establishment		46,895,456.30

CXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE L.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1892—Continued.

NAVAL ESTABLISHMENT.

Pay, etc., of the Navy.....	\$7,059,544.17	
Deposit fund.....	113,422.92	
Contingent, Navy.....	11,072.98	
Marine Corps.....	878,987.78	
Naval Academy.....	224,378.32	
Navigation.....	253,286.55	
Ordnance.....	610,095.18	
Equipment.....	1,063,616.82	
Yards and Docks.....	1,445,358.35	
Medicine and Surgery.....	219,006.99	
Provisions and Clothing.....	1,575,064.12	
Construction and Repair.....	1,206,735.82	
Steam Engineering.....	763,110.27	
Increase of the Navy.....	13,756,499.90	
Relief of sufferers by wrecks of United States steamers.....	8,634.13	
Miscellaneous items and reliefs.....	3,339.36	
Total.....	29,192,153.66	
Less repayments on account of advances.....	18,014.68	
Total naval establishment.....		\$29,174,138.98
Interest on the public debt.....		23,378,116.23
Total net ordinary expenditures.....		345,023,330.58
Redemption of the public debt.....		338,995,958.98
Total expenditures.....		684,019,289.56
Balance in the Treasury June 30, 1892.....		778,604,339.28
Grand total.....		<u>1,462,623,628.84</u>

TABLE M.—STATEMENT OF THE NET RECEIPTS AND DISBURSEMENTS (BY WARRANTS) FOR THE QUARTER ENDED SEPTEMBER 30, 1892.

RECEIPTS.

Customs	\$53,631,954.79
Internal revenue	42,565,263.41
Sales of public lands	730,613.42
Tax on national banks	676,941.95
Repayment of interest by Pacific railroads	226,737.83
Customs-fees, fines, penalties, and forfeitures	175,797.05
Fees—consular, letters patent, and lands	691,495.20
Proceeds of sales of Government property	33,846.54
Profits on coinage, etc	385,649.54
Miscellaneous	2,037,341.40
Total net ordinary receipts	101,155,641.13
Issues of public debt in excess of redemption	10,777,764.00
Balance in the Treasury June 30, 1892	778,604,339.28
Total	890,537,744.41

DISBURSEMENTS.

Customs	4,686,552.40
Internal revenue	1,582,533.06
Diplomatic	388,859.78
Treasury	15,341,095.97
Judiciary	1,994,223.83
Interior civil	3,069,240.47
Total civil and miscellaneous	27,062,505.51
Indians	1,947,063.78
Pensions	40,367,513.72
Military Establishment	12,165,101.87
Naval Establishment	6,994,861.58
Interest on the public debt	7,624,979.92
Total net ordinary expenditures	96,162,026.38
Redemption of public debt in excess of issue	25,954,116.50
Balance in the Treasury September 30, 1892	768,421,601.53
Total	890,537,744.41

CCVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE N.—STATEMENT OF RECEIPTS OF THE UNITED STATES FROM MARCH 4, 1789,
30) FROM

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	5,588,561.26	337,755.36			28,317.97
1796	516,442.61	6,587,987.94	475,289.00		\$4,836.13	1,169,415.98
1797	888,995.42	7,549,649.65	575,491.45		83,540.60	399,139.29
1798	1,021,899.04	7,106,061.93	644,357.95		11,063.11	58,192.81
1799	617,451.43	6,610,449.31	779,136.44			86,187.56
1800	2,161,807.77	9,809,932.73	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	14,067,698.17	20,101.45	55,763.86	765,245.73	51,121.86
1807	4,538,123.80	15,845,521.61	13,051.40	34,782.56	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	7,256,506.62	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	8,859.22	710,427.78	126,165.17
1813	3,862,217.41	13,224,623.25	4,755.04	3,805.52	835,655.14	271,571.01
1814	5,196,842.00	5,998,772.08	1,662,984.82	2,219,497.36	1,135,971.09	164,398.81
1815	1,727,484.63	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	4,253,685.09	1,717,985.03	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	14,989,465.48	17,176,385.00	955,270.20	264,333.36	2,606,564.77	57,617.71
1819	1,478,526.74	20,283,608.76	229,593.63	83,650.78	3,274,422.78	57,098.42
1820	2,079,992.38	15,005,612.15	106,200.53	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	1,212,066.46	152,589.43
1822	1,681,692.24	17,589,761.94	67,625.71	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	1,946,697.13	20,098,713.45	25,771.35	2,330.85	1,216,090.56	130,451.81
1826	5,201,550.43	23,341,331.77	21,589.93	6,638.76	1,393,785.09	94,588.66
1827	6,358,686.18	19,712,283.29	19,885.68	2,626.90	1,495,845.26	1,315,722.83
1828	6,668,286.10	23,205,523.64	17,451.54	2,218.81	1,018,308.75	65,126.49
1829	5,972,432.81	22,681,965.91	14,502.74	11,335.05	1,517,175.13	112,648.55
1830	5,755,704.79	21,922,391.39	12,160.62	16,980.59	2,329,356.14	73,227.77
1831	6,014,539.75	24,224,441.77	6,933.51	10,506.01	3,210,815.48	584,124.05
1832	4,502,914.45	28,465,237.24	11,630.65	6,791.13	2,623,381.03	270,410.61
1833	2,011,777.55	29,032,508.91	2,759.00	3,94.12	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	23,409,940.53	37.00	723.79	24,877,179.86	2,245,902.23
1837	46,708,436.00	11,169,290.39	5,493.84	1,687.70	6,776,236.52	7,001,444.59
1838	37,327,252.69	16,158,800.36	2,467.27		3,730,945.66	6,410,348.45
1839	36,891,196.94	23,137,924.81	2,553.32		7,361,576.40	979,939.86
1840	35,157,509.68	13,499,502.17	1,682.25		3,411,818.63	2,567,112.28
1841	29,963,163.46	14,487,216.74	3,261.36		1,365,627.42	1,004,054.75
1842	28,685,111.08	18,187,908.76	495.00		1,335,797.52	451,995.97
1843	30,521,979.44	7,046,843.91	103.25		898,158.18	285,895.92
1844	39,186,284.74	26,183,570.94	1,777.34		2,059,339.80	1,075,419.70
1845	36,742,829.62	27,528,112.70	3,517.12		2,077,022.30	361,453.63
1846	36,184,274.61	26,712,687.87	2,897.26		2,694,452.48	289,950.13
1847	38,261,959.05	23,747,864.66	375.00		2,498,355.20	220,808.30
1848	39,079,276.43	31,757,070.96			3,328,642.50	612,610.69
1849	29,416,612.45	28,346,738.82			1,688,959.55	685,379.13
1850	32,827,082.69	39,668,680.42			1,859,894.25	2,064,308.21
1851	35,871,753.31	49,017,587.92			2,352,905.30	1,185,166.11
1852	40,158,353.25	47,339,326.62			2,043,239.58	464,249.40
1853	43,338,860.02	58,931,865.52			1,667,084.99	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	47,677,672.13	64,022,865.50			8,917,644.93	1,116,190.81
1857	49,108,229.80	63,875,905.05			3,829,486.64	1,259,920.88
1858	46,802,855.00	41,739,620.96			3,613,715.87	1,352,029.13
1859	35,113,334.22	49,565,824.38			1,756,687.30	1,454,596.24
1860	83,193,248.00	53,187,511.87			1,778,557.71	1,088,530.25
1861	32,979,530.78	39,582,125.64			870,658.54	1,023,515.31
1862	30,963,857.83	49,056,397.02		1,795,331.73	152,203.77	915,327.97
1863	46,965,304.87	69,059,642.40	37,640,787.95	1,485,103.61	167,617.17	3,741,794.38
1864	36,523,046.13	102,316,152.99	109,741,134.10	475,648.96	588,333.33	30,291,701.86
1865	134,433,738.44	84,928,260.60	209,464,215.25	1,200,573.03	996,558.31	25,441,556.00

*For the half year from

RECEIPTS, 1789-1892.

CXIX

TO JUNE 30, 1891, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED JUNE THAT TIME.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1791		\$4,409,951.19			\$361,391.34	\$4,771,342.53	
1792	\$8,028.00	3,669,960.31			5,102,498.45	8,772,458.76	
1793	38,500.00	4,652,293.14			7,197,272.01	6,450,195.15	
1794	303,472.00	5,431,904.87			1,007,950.78	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		20,184,135.00	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	50,961,237.00	
1816		47,676,985.66	68,665.16	686.09	9,425,084.91	57,171,421.82	
1817	202,426.30	53,099,049.74	267,819.14		466,723.45	53,833,592.35	
1818	525,000.00	21,585,171.04	412.62		8,353.00	21,593,936.60	
1819	675,000.00	24,603,374.37			2,291.00	24,605,665.37	
1820	1,000,000.00	17,840,669.55		40,000.00	3,400,824.13	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				21,791,935.55	
1835	506,480.82	35,430,087.10				35,430,087.10	
1836	292,674.67	50,826,796.08				50,826,796.08	
1837		21,954,153.04			2,992,989.15	27,947,142.19	63,288.35
1838		26,302,561.74			12,716,820.86	39,019,382.60	
1839		31,482,749.61			3,857,276.21	35,340,025.82	1,458,782.93
1840		19,480,115.33			5,589,547.51	25,069,662.84	37,469.25
1841		16,860,160.27			13,659,317.38	30,519,477.65	
1842		19,976,197.25			14,808,735.64	34,784,932.89	11,188.00
1843		8,251,001.26		71,700.83	12,479,708.36	20,782,410.45	
1844		29,320,707.78		666.60	1,877,181.35	31,198,555.73	
1845		29,970,105.80				29,970,105.80	28,251.90
1846		29,699,967.74				29,699,967.74	
1847		26,467,403.16		28,365.91	28,872,399.45	55,368,168.52	30,000.00
1848		35,698,099.21		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		112,034,945.51		602,345.44	776,652,361.57	889,379,652.52	6,000.01
1864		243,412,971.20		21,174,101.01	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

January 1 to June 30, 1843.

TABLE N.—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	198,076,437.09	164,464,599.56	191,087,589.41	1,788,145.85	1,348,715.41	17,745,403.59
1869	158,936,082.87	180,048,426.63	158,956,460.86	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	2,888,646.68	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	103,103,833.69	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	172,804,061.82	148,071,984.61	116,700,732.03	93,798.80	1,129,466.95	24,070,602.31
1877	149,909,377.21	130,950,493.07	113,630,407.83	.....	976,253.68	30,437,487.42
1878	214,887,045.88	130,170,680.20	110,581,624.74	.....	1,079,743.37	15,614,728.09
1879	286,591,453.88	137,250,047.70	113,561,610.58	.....	924,781.66	20,535,697.49
1880	386,832,588.65	186,522,064.60	124,009,373.92	30.85	1,016,506.60	21,978,525.01
1881	331,940,064.44	198,159,676.02	135,264,383.51	1,516.89	2,201,863.17	25,154,850.98
1882	280,607,668.37	220,410,730.25	146,497,595.45	160,141.69	4,753,140.37	31,703,642.52
1883	275,450,903.53	214,706,496.93	144,720,368.98	108,156.60	7,955,864.42	30,790,695.02
1884	374,189,081.98	195,067,489.76	121,586,072.51	70,720.75	9,810,705.01	21,984,881.89
1885	428,941,403.07	181,471,939.34	112,498,725.54	.....	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
1887	526,848,755.40	217,286,893.13	118,823,391.22	32,892.05	9,254,286.42	20,005,814.84
1888	512,851,434.36	219,091,173.63	124,296,871.98	1,565.82	11,202,017.23	24,674,446.10
1889	659,449,099.94	223,832,741.69	130,881,513.92	.....	8,038,651.79	24,297,151.44
1890	673,399,118.18	229,668,584.57	142,606,705.81	.....	6,358,272.51	24,447,419.74
1891	691,527,493.76	219,522,205.23	145,686,249.44	.....	4,029,835.41	23,374,457.23
1892	726,222,332.60	177,452,964.15	153,971,072.57	.....	3,261,875.58	20,251,871.94
.....	.....	6,928,539,344.54	4,265,731,870.18	28,131,990.32	283,767,517.10	711,123,174.64

* Amount heretofore credited to the Treasurer as

RECEIPTS, 1789-1892.

CXXI

STATES FROM MARCH 4, 1789, TO JUNE 30, 1892, ETC.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866		\$519,949,564.38		\$38,083,055.68	\$712,851,553.05	\$1,270,884,173.11	\$172,094.24
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	233,678,081.06	609,621,828.27	*2,070.73
1870		359,959,833.87		15,295,043.76	285,474,496.00	606,729,973.63	
1871		374,451,104.94		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	12,691.48
1875		284,020,771.41		3,979,279.69	387,971,556.00	675,971,607.10	
1876		290,066,584.70		4,029,280.58	397,455,808.00	691,551,673.28	
1877		281,306,642.00		4 5,776.58	348,871,749.00	630,278,167.58	
1878		257,446,776.40		517,102.30	404,581,201.00	662,345,079.70	
1879		272,322,136.83		1,505,047.63	792,807,643.00	1,066,634,827.46	
1880		333,526,500.98		110.00	211,814,103.00	545,340,713.98	
1881		360,782,292.57			113,750,534.00	474,532,826.57	
1882		403,525,250.28			120,945,724.00	524,470,974.28	
1883		398,287,581.95			555,942,564.00	954,230,145.95	
1884		348,519,869.92			206,877,886.00	555,397,755.92	*1,500.00
1885		323,690,706.38			245,196,803.00	568,887,009.38	47,097.65
1886		336,439,727.06			116,814,850.00	452,754,577.06	
1887		371,403,277.06			154,440,900.00	525,844,177.06	7,997.64
1888		379,266,074.76			285,016,650.00	664,282,724.76	
1889		387,050,058.84			245,111,750.00	632,161,408.84	
1890		403,080,982.63			245,293,650.00	648,374,032.63	*731.11
1891		392,612,447.31			373,208,857.75	765,821,365.06	
1892		354,957,784.24			381,463,512.00	736,401,296.24	
	\$9,720,136.29	12,227,014,033.07	\$485,224.45	204,259,220.83	13,640,856,488.59	26,072,614,966.94	2,714,730.71

unavailable and since recovered and charged to his account.

CXXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF EXPENDITURES OF THE UNITED STATES FROM MARCH 4,
JUNE 30, FROM

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	4,672,064.38
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	81,395.24	750,350.74
1795	2,480,910.13	410,582.03	23,475.68	68,673.22	1,378,920.66
1796	1,260,263.84	274,784.04	113,563.98	100,843.71	801,847.58
1797	1,039,402.46	382,631.89	62,396.58	92,256.97	1,259,422.62
1798	2,009,522.30	1,381,347.76	16,470.19	185,845.33	1,139,524.94
1799	2,466,946.98	2,858,081.84	20,302.19	95,444.03	1,039,591.68
1800	2,560,878.77	3,448,716.03	31.22	64,130.73	1,337,613.22
1801	1,672,944.08	2,111,424.00	9,000.00	73,535.37	1,114,768.45
1802	1,179,148.25	2,915,561.87	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	1,507,500.00	196,500.00	81,854.59	3,765,598.75
1806	1,224,355.38	1,649,641.44	200,200.00	81,875.53	2,890,137.01
1807	1,288,085.91	1,722,064.47	205,425.00	70,500.00	1,697,597.51
1808	2,990,834.40	1,884,087.80	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	177,435.00	85,744.16	1,101,144.98
1811	2,032,828.19	1,965,506.39	151,875.00	75,045.88	1,367,291.40
1812	11,517,798.24	3,959,365.15	277,845.00	91,402.10	1,683,088.21
1813	19,652,013.02	6,446,600.10	167,358.28	86,989.91	1,729,435.61
1814	20,350,806.86	7,311,280.60	167,394.86	90,164.36	2,208,029.70
1815	14,794,294.22	8,660,000.25	550,750.00	69,656.06	2,895,870.47
1816	16,012,096.80	3,908,278.30	274,512.16	188,804.15	2,989,741.17
1817	8,001,236.53	3,314,508.49	310,463.71	297,374.43	3,518,936.76
1818	5,662,715.10	2,953,695.00	505,704.27	890,713.90	3,535,539.51
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	477,005.41	242,817.25	2,223,121.54
1822	3,111,981.48	2,224,458.98	575,007.41	1,948,189.40	1,967,996.24
1823	3,096,924.43	2,503,765.83	380,781.82	1,780,588.52	1,022,093.99
1824	3,046,939.85	2,904,581.56	429,987.90	1,498,326.59	7,155,908.81
1825	3,659,914.18	3,049,083.86	724,106.44	1,308,810.57	2,745,544.89
1826	3,943,194.37	4,218,902.45	743,447.83	1,556,583.83	2,600,177.79
1827	3,948,977.88	4,283,877.45	750,624.28	976,138.86	2,713,476.58
1828	4,145,544.56	3,918,786.44	706,084.24	850,573.57	3,676,052.64
1829	4,724,291.07	3,308,745.47	758,344.74	949,594.47	3,082,234.05
1830	4,767,123.88	3,239,428.62	622,262.47	1,363,297.31	3,237,416.04
1831	4,841,835.55	3,856,183.07	930,738.04	1,170,665.14	3,064,646.10
1832	5,446,034.88	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	5,696,189.28	3,856,260.42	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	11,747,545.25	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	9,883,370.27
1838	12,897,224.16	6,131,580.53	5,504,191.34	2,156,057.29	7,160,664.70
1839	8,916,995.80	6,182,294.25	2,528,917.28	3,142,750.51	5,725,990.89
1840	7,995,267.23	6,113,896.89	2,331,794.86	2,603,562.17	5,995,598.96
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	8,397,242.99	1,199,099.08	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	1,256,552.39	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	5,911,700.98
1846	10,413,370.58	6,455,013.92	1,027,693.04	1,811,097.50	6,711,283.89
1847	35,840,030.33	7,900,635.76	1,430,411.30	1,744,833.63	6,885,008.35
1848	27,688,334.21	9,408,476.02	1,252,296.81	1,227,496.48	5,650,551.25
1849	14,558,473.26	9,786,705.92	1,374,161.55	1,328,807.64	12,885,334.24
1850	9,687,024.58	7,904,724.69	1,663,581.47	1,866,836.02	16,043,733.36
1851	12,161,965.11	8,880,581.38	2,829,801.77	2,293,377.22	17,888,992.18
1852	8,521,506.19	8,918,842.10	3,043,576.04	2,401,858.78	17,604,171.45
1853	9,910,498.49	11,067,789.53	3,880,494.12	1,756,306.20	17,463,068.01
1854	11,722,282.87	10,790,096.32	1,550,339.55	1,232,665.00	26,672,144.68
1855	14,648,074.07	13,327,095.11	2,772,990.78	1,477,612.33	24,090,425.43
1856	16,963,160.51	14,074,834.64	2,644,263.97	1,296,229.65	31,794,038.47
1857	19,159,150.87	12,651,694.61	4,354,418.87	1,310,380.58	28,565,498.77
1858	25,679,121.63	14,053,264.64	4,978,266.18	1,219,768.30	26,400,016.42
1859	23,154,720.53	14,690,927.90	3,490,554.55	1,222,222.71	23,797,544.40
1860	16,472,202.72	11,514,649.83	2,991,121.54	1,100,802.32	27,977,978.30
1861	23,001,530.67	12,387,156.52	2,865,481.17	1,034,599.73	23,327,287.69
1862	389,173,562.29	42,640,353.09	2,327,948.37	852,170.47	21,385,862.59
1863	603,314,411.82	63,261,235.31	3,152,032.70	1,078,513.36	23,198,382.37
1864	690,391,048.66	85,704,963.74	2,629,975.97	4,985,473.90	27,572,216.87

*For the half year from

1789, TO JUNE 30, 1891, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED 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	3,545,290.00		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	8,307,776.84	888,905.42
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	4,480,166.72		2,815,651.41	1,706,578.84	11,002,396.97	2,161,867.77
1800	7,411,369.67		3,402,601.04	1,138,563.11	11,952,534.12	2,623,311.99
1801	4,951,669.90		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	5,020,097.64
1803	4,002,824.24		3,949,462.36	3,949,462.36	11,258,963.67	4,825,811.60
1804	4,452,853.91		4,185,048.74	4,563,960.63	12,615,113.72	4,037,005.26
1805	6,357,234.62		2,637,114.22	5,772,018.64	13,596,309.47	3,999,388.99
1806	6,080,209.36		3,368,968.26	2,938,141.62	15,021,186.26	4,538,123.80
1807	4,984,572.89		3,369,578.48	3,977,206.07	11,292,292.99	9,643,850.07
1808	6,504,338.85		2,537,074.23	7,701,288.96	10,762,702.04	9,941,809.96
1809	7,414,672.14		2,866,074.90	3,586,479.26	13,867,220.30	3,848,056.78
1810	5,311,082.28		3,163,671.09	4,835,241.12	13,309,994.49	2,672,276.57
1811	5,592,604.86		2,585,435.57	5,414,564.43	13,592,604.86	3,502,305.80
1812	17,829,498.70		2,451,272.57	1,998,349.38	22,279,121.15	3,862,217.41
1813	28,082,396.92		3,599,455.22	7,508,668.22	39,190,520.36	5,190,542.00
1814	30,127,686.38		4,593,239.04	3,307,304.90	38,028,230.32	1,727,845.63
1815	26,953,571.00		5,990,090.24	6,038,952.11	39,532,493.35	13,106,592.88
1816	23,373,432.58		7,822,923.54	17,048,139.59	48,244,495.51	22,033,519.19
1817	15,454,609.92		4,536,282.55	20,886,753.57	40,877,646.04	14,989,465.48
1818	13,808,673.78		6,209,954.03	15,086,247.59	35,104,875.40	1,478,526.74
1819	16,500,273.44		5,211,730.56	2,492,195.78	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	15,930,144.71		4,943,557.93	11,624,855.83	31,808,538.47	1,946,597.13
1825	11,480,450.90		4,366,757.40	7,728,587.38	23,585,804.72	5,201,650.43
1826	13,062,316.27		3,975,542.95	7,065,539.24	24,103,398.46	6,358,668.18
1827	12,653,095.65		3,480,071.51	6,517,586.83	22,656,744.04	6,668,286.10
1828	13,296,041.45		3,098,800.60	9,064,637.47	25,459,479.52	5,972,435.81
1829	12,641,210.40		2,542,843.23	9,860,304.77	25,044,358.40	5,755,704.79
1830	13,229,533.33		1,912,574.93	9,443,173.29	24,585,281.55	6,014,539.75
1831	13,864,067.90		1,373,748.74	14,800,629.48	30,038,436.12	4,502,914.45
1832	16,516,388.77		772,561.50	17,067,747.79	34,356,698.06	2,011,777.53
1833	22,713,755.11		303,796.87	1,239,746.51	24,257,298.49	11,702,905.31
1834	18,425,417.25		202,152.98	5,974,412.21	24,601,982.44	8,892,858.42
1835	17,514,950.28		57,863.08	328.20	17,573,141.56	26,749,803.96
1836	30,808,164.04				30,868,164.04	46,708,436.00
1837	37,243,214.24				37,265,037.15	37,327,252.69
1838	33,849,718.08		14,996.48	5,590,723.79	39,455,438.35	36,891,196.94
1839	26,496,948.73		399,833.89	10,718,153.53	37,614,936.15	33,157,503.68
1840	24,139,920.11		174,598.08	3,912,015.02	28,226,533.81	29,963,163.46
1841	26,196,840.29		284,977.55	5,315,712.19	31,797,530.03	28,685,111.08
1842	24,361,336.59		773,549.85	7,801,990.09	32,936,876.53	30,521,979.44
1843*	11,256,508.60		523,583.91	358,012.04	12,118,105.15	39,186,284.74
1844	20,050,108.01		1,833,452.13	11,158,450.51	33,042,010.85	36,742,829.62
1845	21,895,369.61	\$18,231.43	1,040,458.18	7,536,349.49	30,490,408.71	36,194,274.81
1846	26,418,459.59		842,723.27	371,100.04	27,032,282.90	38,201,959.65
1847	53,801,569.37		1,119,214.72	5,600,067.65	60,520,851.74	33,079,276.43
1848	45,227,454.77		2,390,765.88	13,036,922.54	60,655,143.19	29,416,612.45
1849	39,933,542.61	82,865.81	3,565,535.78	12,804,478.54	56,386,422.74	32,827,082.69
1850	37,165,990.09		3,782,393.03	3,656,355.14	44,604,718.26	35,871,753.31
1851	44,054,717.66	69,713.19	3,696,760.75	654,912.71	48,476,194.81	40,158,353.25
1852	40,389,954.56	170,063.42	4,000,297.80	2,152,293.05	46,712,608.83	43,338,860.02
1853	44,078,156.35	420,498.74	3,665,832.74	6,142,574.01	54,577,061.74	50,261,901.09
1854	51,967,528.42	2,877,818.69	3,070,926.69	17,556,896.95	75,473,170.75	48,591,073.41
1855	56,816,197.72	872,047.39	2,314,464.99	6,662,065.86	66,184,770.96	47,777,672.18
1856	66,772,527.64	385,372.90	1,953,822.37	3,614,618.66	72,720,341.57	49,108,229.80
1857	66,041,143.70	369,572.39	1,593,265.23	3,276,060.05	71,274,587.37	46,802,555.00
1858	72,330,437.17	574,443.08	1,652,055.67	7,505,250.82	82,062,186.74	35,113,334.22
1859	66,355,950.07		2,637,649.70	14,685,043.15	83,678,642.92	33,193,248.60
1860	60,056,754.71		3,144,120.94	13,854,250.00	77,055,125.65	32,979,530.78
1861	62,616,055.78		4,034,157.30	18,737,100.00	85,387,313.08	30,963,857.83
1862	456,379,896.81		13,190,344.84	96,097,322.09	565,607,563.74	46,965,304.87
1863	694,004,575.56		24,729,700.62	181,081,635.07	899,815,911.25	36,523,046.13
1864	811,283,676.14		53,685,412.69	430,572,014.03	295,541,114.86	134,433,733.44

January 1 to June 30, 1843.

CXXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF THE EXPENDITURES OF THE UNITED

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865.....	\$1,030,690,400.06	\$122,617,434.07	\$5,059,360.71	\$16,347,621.34	\$42,989,383.10
1866.....	283,154,676.06	43,285,662.00	3,295,729.32	15,605,549.88	40,613,114.17
	3,568,638,312.28	717,551,816.39	103,369,211.42	119,607,656.01	643,604,554.33
	*3,621,780.07	*77,992.17	*53,286.61	*9,737.87	*718,769.52
	3,572,260,092.35	717,629,808.56	103,422,498.03	119,617,393.88	644,323,323.85
1867.....	95,224,415.63	31,034,011.04	4,642,531.77	20,996,551.71	51,110,223.72
1868.....	123,246,648.62	25,775,502.72	4,100,682.32	23,782,386.78	53,009,867.67
1869.....	78,501,990.61	20,000,757.97	7,042,923.06	28,476,621.78	56,474,061.53
1870.....	57,655,675.40	21,780,229.87	3,407,938.15	28,340,202.17	53,237,461.56
1871.....	35,799,991.82	19,431,027.21	7,426,997.44	34,443,894.88	60,481,916.23
1872.....	35,372,157.20	21,249,809.99	7,061,728.82	28,533,402.76	60,984,757.42
1873.....	46,323,138.31	23,526,256.79	7,951,704.88	29,359,426.80	73,323,110.06
1874.....	42,313,927.22	30,932,587.42	6,692,462.09	29,038,414.66	85,141,593.61
1875.....	41,120,645.98	21,497,626.27	8,384,656.82	29,456,216.22	71,070,702.98
1876.....	38,070,888.64	18,963,309.82	5,966,558.17	28,257,395.69	73,599,661.04
1877.....	37,082,735.90	14,959,935.36	5,277,007.22	27,963,752.27	58,926,532.53
1878.....	32,154,147.85	17,365,301.37	4,629,280.28	27,137,619.08	58,177,703.57
1879.....	40,425,660.73	15,125,126.84	5,206,109.08	35,121,482.39	65,741,555.49
1880.....	38,116,916.22	13,536,984.74	5,945,457.09	56,777,174.44	54,713,529.76
1881.....	40,466,460.55	15,686,671.66	6,514,161.09	50,059,279.62	64,416,324.71
1882.....	43,570,494.19	15,032,046.26	9,736,747.40	61,345,193.95	57,219,750.98
1883.....	48,911,382.93	15,283,437.17	7,362,590.34	66,012,573.64	68,678,022.21
1884.....	39,429,603.36	17,292,601.44	6,475,999.29	55,429,228.06	70,920,433.70
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	6,099,158.17	63,404,864.03	74,166,929.85
1887.....	38,561,025.85	15,141,126.80	6,194,522.69	75,029,101.79	85,264,825.59
1888.....	38,522,436.11	16,926,437.65	6,249,307.87	80,288,508.77	72,952,260.80
1889.....	44,435,270.85	21,378,809.31	6,892,207.78	87,624,779.11	80,664,064.26
1890.....	44,582,898.08	22,006,206.24	6,708,046.67	106,936,855.07	81,403,256.49
1891.....	48,720,065.01	26,113,896.46	8,527,469.01	124,415,951.40	110,048,167.49
1892.....	46,895,456.30	29,174,138.98	11,150,577.67	134,583,052.79	99,841,988.61
Total.....	4,824,758,796.92	1,236,772,615.35	275,621,817.83	1,508,472,991.29	2,468,391,284.09

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

EXPENDITURES, 1789-1892.

CXXV

STATES FROM MARCH 4, 1789, TO JUNE 30, 1892, ETC.—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199.28	\$1,717,900.11	\$77,395,090.30	\$609,616,141.68	\$1,906,433,331.37	\$33,933,657.89
1866	385,954,731.43	58,476.51	133,067,624.91	620,263,249.10	1,139,344,081.95	165,301,654.76
	5,152,771,550.43	7,611,003.56	502,689,519.27	2,374,677,103.12	8,037,749,176.38	
	*4,481,566.24	.....	*2,888.48	*100.31	*4,484,565.03	*4,484,555.03
1867	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
1868	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
1869	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
1870	190,496,354.95	1,674,680.05	130,694,242.80	261,912,718.31	584,777,996.11	183,781,985.76
1871	164,421,507.15	15,996,555.60	129,235,498.00	393,254,282.13	702,907,842.88	177,604,116.51
1872	157,583,827.58	9,016,794.84	125,576,565.93	399,503,670.65	691,680,858.90	138,019,122.15
1873	153,201,856.19	6,958,266.76	117,357,839.72	405,007,307.54	682,525,270.21	134,666,001.85
1874	180,488,636.90	5,105,919.99	104,750,688.44	233,699,352.58	524,044,597.91	159,293,673.41
1875	194,118,985.00	1,395,073.55	107,119,815.21	422,065,060.23	724,698,933.99	178,833,339.54
1876	171,529,848.27	.....	103,093,544.57	407,377,492.48	682,000,885.32	172,804,061.32
1877	164,857,813.36	.....	100,243,271.23	449,345,272.80	714,446,357.39	149,909,377.21
1878	144,209,963.28	.....	97,124,511.57	323,965,424.05	565,299,898.91	214,887,645.88
1879	134,463,452.15	.....	102,500,874.65	353,676,944.90	590,641,271.70	286,591,453.88
1880	161,619,934.53	.....	105,327,949.00	699,445,809.16	966,393,692.69	386,832,588.65
1881	169,090,062.25	2,795,320.42	95,757,575.11	432,590,280.41	700,233,238.19	231,940,064.44
1882	177,142,897.63	1,061,248.78	82,508,741.18	165,152,335.05	425,865,222.64	280,607,668.37
1883	186,904,232.78	.....	71,077,206.79	271,646,289.55	529,627,739.12	275,450,903.53
1884	206,248,006.29	.....	59,160,131.25	590,083,829.96	855,491,967.50	374,189,081.98
1885	189,547,865.85	.....	54,578,378.48	260,520,690.50	504,646,934.83	424,941,403.07
1886	208,840,678.64	.....	51,886,256.47	211,760,353.43	471,987,288.54	521,794,026.26
1887	191,902,992.53	.....	50,580,145.97	205,216,709.36	447,699,847.86	526,848,755.46
1888	220,190,602.72	.....	47,741,577.25	271,901,321.15	539,833,501.12	512,851,434.36
1889	214,938,951.20	8,270,842.46	44,715,007.47	249,760,258.05	517,685,059.18	659,449,099.94
1890	240,995,131.31	17,292,362.65	41,001,484.29	318,922,412.35	618,211,390.60	673,399,118.18
1891	261,637,202.55	20,304,224.06	36,099,284.05	312,206,367.50	630,247,078.16	691,527,403.76
1892	317,825,549.37	10,401,220.61	37,547,135.37	365,352,470.87	731,126,376.22	726,222,332.60
	321,645,214.35	.....	23,378,116.23	338,995,958.98	684,019,289.56	778,604,339.28
	10,314,017,505.48	125,698,013.65	2,705,453,886.41	12,146,126,491.41	25,291,295,896.95	.....

warrants.

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

CXXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—STATEMENT OF THE RECEIPTS AND DISBURSEMENTS BY UNITED STATES ASSISTANT TREASURERS DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

BALTIMORE.

Balance June 30, 1891..... \$12,404,567.34

RECEIPTS.

On account of customs	\$3,126,343.19	
On account of internal revenue	932.95	
On account of gold certificates, series 1888	600,000.00	
On account of certificates of deposit, act of June 8, 1872	7,870,000.00	
On account of Post-Office Department	437,595.86	
On account of transfers	8,130,094.71	
On account of patent fees	60.00	
On account of disbursing officers	3,208,578.72	
On account of semiannual duty	12,269.36	
On account of the Secretary of the Treasury	389.13	
On account of United States Treasurer's transfer account	1,167,541.49	
On account of repayments	60,345.29	
On account of redemption and exchange	9,726,225.00	
On account of miscellaneous	3,945.63	
		34,244,321.33
		46,748,888.67

DISBURSEMENTS.

On account of Treasury drafts	4,070,963.23	
On account of Post-Office drafts	446,060.09	
On account of disbursing officers	3,379,600.78	
On account of United States Treasurer's transfer account	2,160,512.06	
On account of interest	395,184.41	
On account of redemption and exchange	9,732,825.00	
On account of gold certificates, series 1888	540,000.00	
On account of transfers	5,634,114.30	
On account of Secretary of the Treasury	275.18	
On account of certificates of deposit, act of June 8, 1872	6,410,000.00	
On account of miscellaneous	65.25	
		32,769,600.30
Balance June 30, 1892.....		13,979,288.37

BOSTON, MASS.

Balance June 30, 1891..... \$12,451,546.45

RECEIPTS.

On account of customs	\$16,216,293.29	
On account of certificates of deposit, act of June 8, 1872	2,770,000.00	
On account of Post-Office Department	3,030,442.16	
On account of transfers:		
Treasurer's	24,457,274.81	
Standard dollars	2,547,500.00	
On account of patent fees	6,840.40	
On account of disbursing officers	35,150,359.44	
On account of semiannual duty	116,050.77	
On account of the Secretary of the Treasury	48,769.47	
On account of redemption and exchange	9,512,144.00	
On account of miscellaneous	1,966,717.62	
		95,822,391.06
		108,273,938.41

DISBURSEMENTS.

On account of Treasury drafts	19,250,486.84	
On account of Post-Office drafts	3,117,077.69	
On account of disbursing officers	37,521,863.23	
On account of interest	2,067,123.81	
On account of redemption and exchange	7,152,940.00	
On account of Secretary of Treasury	71,655.35	
On account of transfers	24,706,126.20	
On account of United States notes mutilated	907,350.00	
On account of certificates of deposit, act of June 8, 1872	2,950,000.00	
On account of fractional currency (silver and minor coins) redeemed ..	1,398,049.00	
On account of miscellaneous	3,114.07	
		99,145,786.19
Balance June 30, 1892.....		9,128,152.22

RECEIPTS AND DISBURSEMENTS BY ASSISTANT TREASURERS. CXXVII

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

CHICAGO, ILL.

Balance June 30, 1891..... \$17,892,255.42

RECEIPTS.

On account of customs.....	\$7,917,573.30
On account of internal revenue.....	961,613.65
On account of sales of public lands.....	2,147.74
On account of gold certificates.....	3,845,000.00
On account of certificates of deposit, act of June 8, 1872.....	2,040,000.00
On account of Post-Office Department.....	7,128,008.69
On account of transfers:	
Treasurer's.....	32,583,227.80
Standard dollars.....	4,637,160.00
On account of patent fees.....	3,298.00
On account of disbursing officers.....	18,253,501.92
On account of semiannual duty.....	20,318.05
On account of the Secretary of the Treasury.....	14,993.19
On account of repayments.....	556,024.67
On account of redemption and exchange.....	7,469,584.00
On account of miscellaneous.....	127,486.50

85,579,937.51

103,472,192.93

DISBURSEMENTS.

On account of Treasury drafts.....	19,111,837.05
On account of Post-Office drafts.....	7,175,579.82
On account of disbursing officers.....	19,340,326.90
On account of gold certificates.....	4,938,000.00
On account of the Secretary of the Treasury.....	9,631.06
On account of interest.....	444,106.83
On account of redemption and exchange.....	7,475,369.00
On account of gold certificates, series 1888.....	770,000.00
On account of silver certificates.....	4,562,000.00
On account of transfers.....	21,357,188.80
On account of United States notes mutilated.....	3,719,000.00
On account of certificates of deposit, act of June 8, 1872.....	1,160,000.00

90,063,039.46

Balance June 30, 1892..... 13,409,153.47

CINCINNATI, OHIO.

Balance June 30, 1891..... \$14,059,558.57

RECEIPTS.

On account of customs.....	\$2,108,121.87
On account of internal revenue.....	645,628.35
On account of certificates of deposit, act of June 8, 1872.....	910,000.00
On account of Post-Office Department.....	2,218,980.15
On account of transfers:	
Treasurer's.....	16,302,309.88
Standard dollars.....	1,927,015.00
On account of patent fees.....	331.00
On account of disbursing officers.....	2,270,623.75
On account of semiannual duty.....	19,621.85
On account of the Secretary of the Treasury.....	4,069.92
On account of repayments.....	6,014.35
On account of redemption and exchange.....	3,394,557.95
On account of miscellaneous.....	250,409.44

30,057,683.51

44,117,242.08

DISBURSEMENTS.

On account of Treasury drafts.....	3,351,645.26
On account of Post-Office drafts.....	2,221,146.40
On account of disbursing officers.....	2,429,303.48
On account of interest.....	483,344.81
On account of redemption and exchange.....	2,419,873.00
On account of gold certificates.....	100,000.00
On account of silver certificates.....	1,701,000.00
On account of transfers.....	11,026,701.20
On account of United States notes mutilated.....	2,005,000.00
On account of certificates of deposit, act of June 8, 1872.....	580,000.00
On account of fractional currency (silver and minor coins) redeemed.....	960,787.85
On account of miscellaneous.....	1,849,063.09

29,127,865.09

Balance June 30, 1892..... 14,989,376.99

CXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

NEW ORLEANS, LA.

Balance June 30, 1891 \$18,535,448.87

RECEIPTS.

On account of customs.....	\$2,115,967.98
On account of internal revenue.....	559,251.92
On account of sales of public lands.....	61,826.93
On account of semiannual duty.....	5,717.65
On account of Post-Office Department.....	1,121,282.21
On account of transfers, Treasurer's general account.....	26,021,260.28
On account of patent fees.....	130.00
On account of assaying office, bullion.....	3,984,143.59
On account of disbursing officers.....	4,997.91
On account of the Secretary of the Treasury.....	8,742.95
On account of transfer account of Treasurer of United States.....	2,529,944.42
On account of repayments.....	96,411.17
On account of redemption and exchange.....	3,206,480.00
On account of miscellaneous.....	25,874.81

39,741,531.83

58,276,980.69

DISBURSEMENTS.

On account of Secretary of the Treasury.....	8,383.70
On account of Treasury drafts.....	11,604,434.06
On account of Post-Office drafts.....	1,141,868.11
On account of disbursing officers.....	4,006,707.64
On account of interest.....	142,127.84
On account of redemption and exchange.....	3,206,480.00
On account of gold certificates, mutilated and canceled.....	1,168,300.00
On account of silver certificates, mutilated.....	1,328,000.00
On account of transfers.....	8,380,443.70
On account of United States notes, mutilated.....	1,071,000.00
On account of transfer account of Treasurer of United States.....	3,207,080.91
On account of national bank notes.....	890,000.00
On account of Treasury notes, 1890, mutilated.....	74,000.00

36,228,830.90

Balance June 30, 1892 22,048,149.73

NEW YORK.

Balance June 30, 1891 \$138,072,290.63

RECEIPTS.

On account of customs.....	\$125,120,006.90
On account of internal revenue.....	57,422.42
On account of gold certificates.....	31,155,000.00
On account of certificates of deposit, act of June 8, 1872.....	42,770,000.00
On account of semiannual duty.....	154,036.57
On account of Post-Office Department.....	14,572,692.26
On account of patent fees.....	3,729.70
On account of transfers:	
Treasurer's.....	254,542,146.55
Standard silver dollars.....	3,653,900.00
On account of disbursing officers.....	298,190,943.16
On account of assay office:	
Ordinary expenses.....	184,442.83
Bullion.....	7,611,110.67
On account of Secretary of the Treasury.....	27,848.90
On account of interest.....	17,786,651.67
On account of redemption and exchange.....	286,032,733.99
On account of miscellaneous.....	7,300,709.34
On account of United States bonds purchased.....	7,181,370.44
On account of Pacific Railroad bonds purchased.....	1,832,995.77
On account of special customs deposits.....	161,552,850.13

1,250,730,591.30

1,397,802,881.93

DISBURSEMENTS.

On account of Treasury drafts.....	305,130,206.90
On account of interest.....	17,786,651.67
On account of redemption and exchange.....	285,865,827.99
On account of gold certificates.....	35,787,500.00
On account of transfers.....	84,862,335.46
On account of United States notes, mutilated.....	27,697,002.00
On account of certificates of deposit, act of June 8, 1872.....	41,995,000.00
On account of Post-Office drafts.....	14,766,942.63
On account of disbursing officers.....	218,132,877.43
On account of assay office:	
Ordinary expenses.....	172,133.29
Bullion.....	25,985,738.83

RECEIPTS AND DISBURSEMENTS BY ASSISTANT TREASURERS. CXXIX

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

NEW YORK—Continued.

DISBURSEMENTS—continued.

On account of United States bonds purchased	\$7,181,370.44	
On account of Pacific Railroad bonds purchased	1,832,995.77	
On account of special customs deposits	161,287,481.83	
On account of Treasury notes of 1890	4,461,000.00	
On account of silver certificates	43,899,018.00	
On account of national bank notes	2,743,990.00	
On account of fractional currency	832.00	
		\$1,279,579,904.24
Balance June 30, 1892		<u>118,222,977.69</u>

PHILADELPHIA, PA.

Balance June 30, 1891	\$19,575,115.76
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RECEIPTS.

On account of customs	\$9,345,387.41	
On account of transfer account, Treasurer of United States	4,383,424.39	
On account of special deposit account of the Secretary of the Treasury, United States	5,172.67	
On account of certificates, act of June 8, 1872	13,910,000.00	
On account of Post-Office Department	3,350,799.18	
On account of transfers of funds	39,155,204.05	
On account of patent fees	1,594.45	
On account of disbursing officers	20,998,293.50	
On account of redemption and exchange	27,206,820.00	
On account of semiannual duty	49,910.50	
On account of interest, gold certificates, series 1888	5,805,000.00	
On account of suspense account	3,142.36	
On account of miscellaneous	1,541,882.92	
		125,756,631.43
		<u>145,331,747.19</u>

DISBURSEMENTS.

On account of Treasury drafts	19,593,935.38	
On account of Post-Office drafts	3,578,668.15	
On account of disbursing accounts	21,268,941.06	
On account of redemption and exchange	27,133,558.00	
On account of special deposit account of the Secretary of the Treasury, United States	4,440.00	
On account of interest coupons and interest checks	1,241,534.90	
On account of transfer account, Treasurer of United States	7,657,689.60	
On account of transfers of funds	25,022,215.85	
On account of miscellaneous	2,009.69	
On account of certificates of deposit, act of June 8, 1872	9,090,000.00	
On account of gold certificates, series 1888	6,260,000.00	
On account of suspense account	3,208.98	
		120,856,201.61
Balance June 30, 1892		<u>24,475,545.58</u>

ST. LOUIS, MO.

Balance June 30, 1891	\$22,089,452.60
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RECEIPTS.

On account of customs	\$1,969,507.06	
On account of internal revenue	7,669.22	
On account of sales of public lands	110,009.22	
On account of Post-Office Department	2,232,347.71	
On account of transfers:		
Treasurer's	39,949,937.27	
Standard dollars	3,222,010.00	
On account of patent fees	1,944.20	
On account of disbursing officers	22,665,208.20	
On account of assay office:		
Ordinary expenses	5,888.38	
Bullion	700,000.00	
On account of semiannual duty	9,533.25	
On account of the Secretary of the Treasury	9,216.79	
On account of repayments	204,709.23	
On account of redemption and exchange	6,923,772.89	
On account of miscellaneous	56,527.55	
		78,068,230.97
		<u>100,157,733.57</u>

CXXX REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

ST. LOUIS, MO.—Continued.

DISBURSEMENTS.

On account of Treasury drafts	\$21,661,033.18
On account of Post-Office drafts	2,420,709.02
On account of disbursing officers	23,375,769.48
On account of assay office:	
Ordinary expenses	5,448.76
Bullion	687,262.85
On account of interest	264,424.46
On account of redemption and exchange	6,899,212.89
On account of gold certificates	203,000.00
On account of silver certificates	586,000.00
On account of transfers	19,275,938.97
On account of United States notes, mutilated	816,000.00
On account of certificates of deposit, act of June 8, 1872	160,000.00
On account of the Secretary of the Treasury	8,125.78
On account of miscellaneous	1,094.85
	<hr/>
	76,364,020.24
Balance June 30, 1892	<hr/>
	23,793,713.33

SAN FRANCISCO, CAL.

Balance June 30, 1891.....\$72,370,812.65

RECEIPTS.

On account of customs	\$9,148,373.89
On account of internal revenue	405,964.74
On account of sales of public lands	590,242.28
On account of gold certificates, 1888	7,150,000.00
On account of Post-Office Department	1,238,621.47
On account of transfers:	
Treasurer's	16,714,283.72
Standard dollars	274,500.00
On account of patent fees	13,903.10
On account of disbursing officers	12,672,104.44
On account of Secretary of the Treasury	122,548.37
On account of semiannual duty	4,445.24
On account of fractional silver coin	1,853,008.00
On account of Treasurer's transfer accounts	2,588,647.82
On account of miscellaneous	716,114.03
	<hr/>
	53,492,757.10
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	125,863,569.75

DISBURSEMENTS.

On account of Treasury drafts	13,570,723.43
On account of Post-Office drafts	1,384,479.37
On account of disbursing officers	12,975,632.84
On account of fractional silver coin	1,873,083.00
On account of interest	128,642.56
On account of Secretary of the Treasury	124,468.27
On account of gold certificates of 1888	6,620,000.00
On account of silver dollars	274,200.00
On account of transfers	1,817,526.10
On account of national-bank notes	115,000.00
On account of Treasurer's transfer account	12,719,651.61
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	51,603,407.18
Balance June 30, 1892	<hr/>
	74,260,162.57

TABLE Q.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	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.	Five installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10	.....	\$150,000.00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	.....do.....	\$11,000.00	.....	.....	.....
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	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 23, 1867.	Five installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10	.....	100,000.00	.....	.....
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	.....	.....	.....
Do.....	Interest on \$1,000,000 at 5 per cent per annum.	Agreement approved Mar. 3, 1891, 26 Stats., 1025.	.....	.....	.....	\$50,000.00	\$1,000,000.00
Chickasaws.	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	3,000.00	.....
Chippewas, Pillager, and Lake Winnebagoishish bands.	Forty installments; in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Two installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	.....	45,333.32	.....	.....
Choctaws.....	Permanent annuities.....	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2.	.....	.....	9,600.00	.....
Do.....	Provisions for smiths, etc.....	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.	.....	.....	920.00	.....
Do.....	Interest on \$390,257.92, articles 10 and 13, treaty of January 22, 1855.	.....	Vol. 11, p. 614, § 13	.....	.....	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	.....

TABLE Q.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	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.
Crocks	Smiths, shops, etc.....	Treaty of January 24, 1826.....	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, etc.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	\$340.00 270.00 600.00 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 \$275,168 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.			13,758.40	275,168.00
Do	Interest on \$2,000,000 at 5 per cent per annum.	Act March 1, 1889.....	25 Stats., 789			100,000.00	2,000,000.00
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; six installments, of \$15,000 each, due, estimated.	Vol. 15, p. 651, § 9.		\$90,000.00		
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868.....	do	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.	Fourteen installments of \$30,000 each, due.	Act of April 11, 1882.		420,000.00		
Iowas	Interest on \$57,500, being the balance on \$157,500.		Vol. 10, p. 1071, § 9.			2,875.00	57,500.00

Do.....	Five annual installments of \$3,600; five annual installments of \$3,000; five annual installments of \$2,400; five annual installments of \$1,800; five annual installments of \$1,200, to be paid per capita.	Three installments of \$3,600, due; also the twenty installments mentioned in first column.	Vol.26, p.756, § 7.	52,800.00		
Indians at Black-foot Agency.	Ten installments of annuity at \$150,000 each.	Five installments due	Act of May 1, 1888.	750,000.00		
Indians at Fort Belknap Agency.	Ten installments of annuity at \$115,000 each.	do	do	575,000.00		
Indians at Fort Peck Agency.	Ten installments of annuity at \$165,000 each.	do	do	825,000.00		
Indians at Fort Hall Agency.	Twenty installments of annuity of \$6,000	Expended under the direction of the Secretary of the Interior; sixteen installments due.	Agreement of February 23, 1889.	96,000.00		
Indians at Fort Berthold Agency.	Ten installments of \$80,000 each, under direction of the Secretary of the Interior.	Eight installments of \$80,000, each, due.	Act of March 3, 1891.	640,000.00		
Kansas.	Interest on \$135,000 at 5 per cent.		Vol.9, p.842, § 2.		6,750.00	135,000.00
Kickapoos.	Interest on \$73,648.86, at 5 per cent.		Vol.10, p.1079, § 2.		3,682.44	73,648.86
Molels.	Pay of teacher to manual-labor school and subsistence of pupils, etc.	Treaty of December 21, 1855	Vol.12, p.982, § 2.	3,000.00		
Nez Percés.	Salary of five matrons for schools, five assistant teachers, farmer, carpenter, and five millers.	Treaty of June 9, 1863.	Vol.14, p.650, § 5.	6,000.00		
Northern Cheyennes and Arapahoes.	Thirty installments for purchase of clothing, as per sixth article of treaty May 10, 1868.	Six installments, of \$12,000 each, due.	Vol.15, p.657, § 6.	72,000.00		
Do.....	Pay of two teachers, two carpenters, two farmers, miller, blacksmith, engineer, and physician.	Estimated at.....	Vol.15, p.658, § 7.	9,000.00		
Osages.	Interest on \$69,120 at 5 per cent for educational purposes.	Resolution of the Senate to treaty, January 2, 1885.	Vol.7, p.242, § 6.		3,456.00	69,120.00
Otoes and Missourias.	Twelve installments, last series, in money or otherwise.	Two installments, of \$5,000 each, due.	Vol.10, p.1039, § 4.	10,000.00		
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.12, p.730, § 4.	4,400.00		
Poncas.	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868.	Vol.12, p.998, § 2.	18,000.00		
Pottawatomies.	Permanent annuity in money.	August 3, 1795	Vol.7, p.51, § 4.		357.80	7,156.00
Do.....	do	September 30, 1809	Vol.7, p.114, § 3.		178.90	3,578.00
Do.....	do	October 2, 1818	Vol.7, p.185, § 3.		894.50	17,890.00
Do.....	do	September 20, 1828	Vol.7, p.317, § 2.		715.60	14,312.00
Do.....	Permanent annuities.	July 29, 1829	Vol.7, p.330, § 2.		5,724.77	114,495.40

TABLE Q.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	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.
Pottawatomes.....	Permanent provision for three blacksmiths and assistants, iron, and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2.			\$1,008.99	\$20,179.80
Do.....	Permanent provision for furnishing salt.	July 29, 1829.	Vol. 7, p. 320, § 2.			156.54	3,120.80
Do.....	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 29, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10.			107.34	2,146.80
Do.....	For interest on \$230,064.20, at 5 per cent.	June 5 and 17, 1846.	Vol. 9, p. 855, § 7.			11,593.21	230,064.20
Quapaws.....	For education, smith, farmer, and smith shop during the pleasure of the President.	\$1,000 for education, \$500 for smith, etc.	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	20,000.00
Do.....	Interest on \$200,000, at 5 per cent.	Treaty of October 21, 1837.	Vol. 7, p. 541, § 2.			10,000.00	200,000.00
Do.....	Interest on \$800,000, at 5 per cent.	Treaty of October 21, 1842.	Vol. 7, p. 596, § 2.			40,000.00	800,000.00
Sacs and Foxes of the Mississippi.	Interest on \$300,000, at 5 per cent per annum.	Act February 13, 1891.	26 Stats., 758.			15,000.00	300,000.00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent.	Treaty of October 21, 1837.	Vol. 7, p. 543, § 2.			7,870.00	157,400.00
Do.....	For support of school.	Treaty of March 6, 1861.	Vol. 12, p. 1172, § 5.	200.00			
Seminoles.....	Interest on \$500,000, eighth article of treaty of August 7, 1856.	\$25,000 annual annuity.	Vol. 11, p. 702, § 8.			25,000.00	500,000.00
Do.....	Interest on \$70,000, at 5 per cent.	Support of schools, etc.	Vol. 14, p. 747, § 3.			3,500.00	70,000.00
Do.....	Interest on \$1,500,000, at 5 per cent per annum.	March 2, 1889.	25 Stats., p. 1004.			75,000.00	1,500,000.00
Senecas.....	Permanent annuity	September 9 and 17, 1817.	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4.			1,000.00	20,000.00
Do.....	Smith and smith shop and miller, permanent.	February 28, 1821.	Vol. 7, p. 349, § 4.			1,660.00	33,200.00
Senecas of N. Y.	Permanent annuities.	February 19, 1841.	Vol. 4, p. 442.			6,000.00	120,000.00
Do.....	Interest on \$75,000, at 5 per cent.	Act of June 27, 1846.	Vol. 9, p. 35, § 2.			3,750.00	75,000.00
Do.....	Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.	.....do.....	Vol. 9, p. 35, § 3.			2,152.50	43,050.00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818.	Vol. 7, p. 179, § 4.			1,000.00	20,000.00
Do.....	Support of smith and smith shops.	Treaty of July 20, 1831.	Vol. 7, p. 352, § 4.	1,060.00			
Shawnees.....	Permanent annuity for education.	August 3, 1785; 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.	Seven installments due, estimated at \$10,000 each.	Vol. 15, p. 676, § 9	\$70,000.00		
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, § 8	1,000.00		
Bannacks.....	For the purchase of clothing for men, women, and children, thirty installments.	Seven installments due, estimated at \$5,000 each.	Vol. 15, p. 676, § 9	35,000.00		
Do.....	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000.00		
Six Nations of N.Y.	Permanent annuities in clothing, etc.	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.	Seven installments of \$130,000 each due; estimated.	Vol. 15, p. 638, § 10	910,000.00		
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 engaged in agriculture.	Seven installments of \$150,000 each due; estimated.	.....do	1,050,000.00		
Do.....	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400.00		
Do.....	Purchase of rations, etc., as per article 5, agreement of September 26, 1876.	.....do	Vol. 19, p. 256, § 5	1,225,000.00		
Tabeguache band of Utes.	Pay of blacksmith .....	.....do	Vol. 13, p. 675, § 10	720.00		
Tabeguache, Muna-che, Capote, Weeminuche, Yampa, Grand River, and Uinta bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	.....do	Vol. 15, p. 627, § 9	220.00		
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	.....do	Vol. 15, p. 622, § 15	7,800.00		
Do.....	Thirty installments of \$30,000 each, to be expended under the direction of the Secretary of the Interior for clothing, blankets, etc.	Six installments, each \$30,000, due.	Vol. 15, p. 622, § 11	180,000.00		
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, etc.	.....do	Vol. 15, p. 622, § 12	30,000.00		
Winnebagoes.....	Interest on \$804,909.17, at 5 per cent per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4; Vol. 12, p. 628, § 4		40,245.45	\$804,909.17
Do.....	Interest on \$78,340.41, at 5 per cent per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870	Vol. 16, p. 355, § 1		3,917.02	78,340.41
Yankton tribe of Sioux.	Twenty installments, of \$15,000 each, fourth series, to be paid to them or expended for their benefit.	Sixteen installments, of \$15,000 each, due.	Vol. 11, p. 744, § 4	240,000.00		
Total				1,409,660.00	6,311,133.32	9,879,437.36

TABLE R.—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, 1892.

Title of security.	Denominations.										Total.	
	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.....	\$1,652.00	\$2,650	\$24,610.00	\$46,570	\$58,940	\$8,400	\$19,300	\$5,000	\$10,000			\$177,122.00
United States notes, series 1869.....	7,319.00	9,807	75,085.00	325,560	429,840	74,250	194,600	5,500	107,000			1,228,961.00
United States notes, series 1874.....	4,107.00	4,604				279,450		60,000				348,161.00
United States notes, series 1875.....	11,154.00	11,838	108,000.00	139,880	268,740	34,050	265,000	99,000				987,662.00
United States notes, series 1878.....	10,041.00	8,014	108,130.00	224,710	486,240	222,800	468,300	352,500	319,000			2,199,735.00
United States notes, series 1880.....	501,862.00	533,507	15,096,960.00	17,489,700	17,228,680	3,054,450	3,746,700	1,856,500	1,864,000			61,372,359.00
Treasury notes, series 1890.....	1,502,909.00	1,257,066	1,469,585.00	1,722,330	360,880		771,000		1,563,000			8,646,770.00
One-year notes of 1863.....				10	20							30.00
Compound-interest notes of 1864.....				110	560							670.00
Silver certificates, series 1878.....				6,950	18,600	27,400	25,900	7,500	9,000			95,350.00
Silver certificates, series 1880.....				4,900,980	5,933,140	1,019,550	1,280,200	1,268,000	1,336,000			15,737,870.00
Silver certificates, series 1886.....	14,620,433.00	9,433,610	31,289,910.00	20,245,100	1,426,700							77,015,753.00
Silver certificates, series 1891.....	5,000.00	94,053	8,100.00	750								107,908.00
Gold certificates, New York, series 1882.....					498,700	456,550	190,400	102,000	117,000	\$50,000	\$210,000	1,624,650.00
Gold certificates, Washington, series 1882.....					1,762,100	1,292,350	2,188,900	2,410,000	7,748,000	5,545,000	13,810,000	34,756,350.00
Refunding certificates.....				9,840								9,840.00
National currency notes of failed and liquidating banks.....	3,062.00	2,268	1,195,919.00	2,264,524	1,969,270	564,200	753,300	15,000	5,000			6,772,543.00
National currency redeemed and retired.....	287.50	168	2,728,810.50	3,214,395	2,305,980	599,010	1,062,000					9,910,651.00
Total.....	16,667,826.50	11,357,590	52,105,109.50	50,591,409	32,748,390	7,632,460	10,965,600	6,181,000	13,078,000	5,595,000	14,020,000	

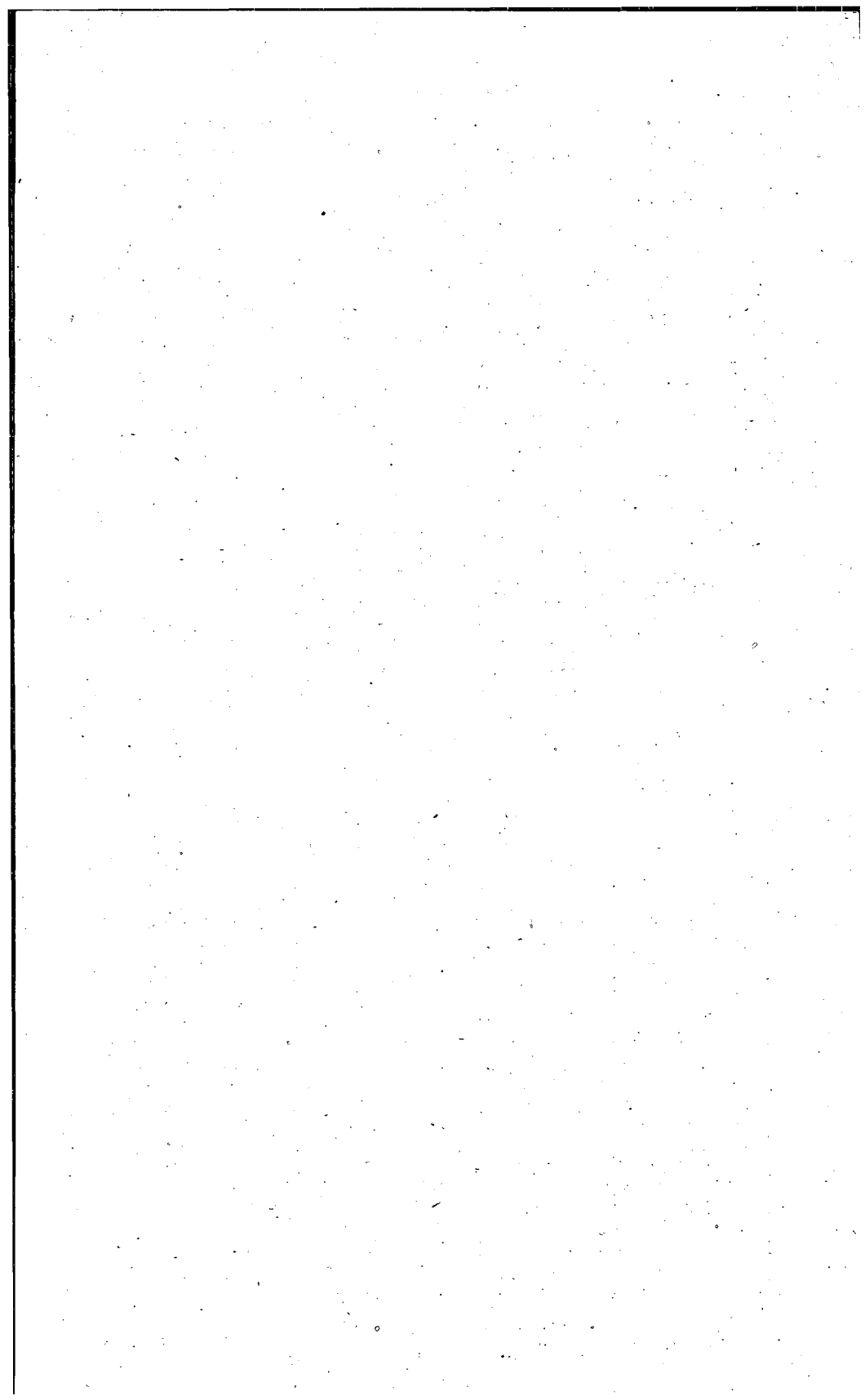
Redeemed United States fractional currency.	Denominations.						
	3c.	5c.	10c.	15c.	25c.	50c.	
Fractional currency, first issue.....		\$12.00	\$20.00		\$25.00	\$40.00	97.00
Fractional currency, second issue.....		15.00	25.00		25.00	45.00	110.00
Fractional currency, third issue.....	\$3.03	5.05	83.90		125.00	260.00	476.98
Fractional currency, fourth issue.....			309.00	\$75.00	335.00	70.00	789.00
Fractional currency, fourth issue, second series.....						303.00	303.00
Fractional currency, fourth issue, third series.....						325.00	325.00
Fractional currency, fifth issue.....			546.00		945.00	625.00	2,116.00
Total.....	3.03	32.05	933.90	75.00	1,455.00	1,668.00	220,946,601.98
Redeemed United States internal-revenue stamps.....							542,189.89
Aggregate of redeemed United States securities received for destruction.....							221,488,791.87

BONDS AND OTHER OBLIGATIONS RECEIVED AND ISSUED. CXXXVII

TABLE S.—STATEMENT OF UNITED STATES BONDS AND OTHER OBLIGATIONS RECEIVED AND ISSUED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FROM NOVEMBER 1, 1891, TO OCTOBER 31, 1892.

Title of loan.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Loan of June 22, 1860.....		\$10,000.00		\$10,000.00
Certificates of indebtedness, Mar. 1, 1862.....		1,000.00		1,000.00
Bounty land scrip, Feb. 11, 1847.....		25.00		25.00
5-20 bonds of 1862, act of Feb. 25, 1862.....		100.00		100.00
Bonds issued to Pacific railroads, acts of July 1, 1862 and July 2, 1864.....	\$5,171,000.00		\$5,171,000.00	10,342,000.00
Gold certificates, act of Mar. 3, 1863.....		7,000.00		7,000.00
Gold certificates, series of 1888.....		35,960,000.00	37,005.00	72,965,000.00
10-40 bonds of 1864, act of Mar. 3, 1864.....		2,150.00		2,150.00
7-30 notes of 1864 and 1865, acts of June 30, 1864 and Mar. 3, 1865, etc.....		2,800.00		2,800.00
Consols of 1865, act of Mar. 3, 1865.....		5,250.00		5,250.00
Consols of 1867, act of Mar. 3, 1865.....		7,750.00		7,750.00
Consols of 1868, act of Mar. 3, 1865.....		2,000.00		2,000.00
Funded loan of 1881, 5 per cent, act of July 14, 1870, and Jan. 20, 1871.....		350.00		350.00
Funded loan of 1891, $4\frac{1}{2}$ per cent, same acts.....		3,617,700.00		3,617,700.00
Funded loan of 1907, 4 per cents, same acts.....	55,271,600.00		55,287,650.00	110,559,250.00
Certificates of deposit, act of June 8, 1872.....		37,675,000.00	57,690,000.00	115,365,000.00
$3\frac{1}{2}$ per cent bonds, acts of July 14, 1870, and Jan. 20, 1871.....		500.00		500.00
$3\frac{1}{2}$ per cent bonds, acts of July 17 and Aug. 5, 1861.....		9,650.00		9,650.00
3 per cent bonds, act of July 12, 1882.....		90,400.00		90,400.00
Funded loan of 1891, continued at 2 per cent.....	2,104,300.00		2,104,300.00	4,208,600.00
Total.....	62,546,900.00	97,391,675.00	157,253,950.00	317,192,525.00

APPENDIX TO THE REPORT ON THE FINANCES.



APPENDIX.

REPORTS OF HEADS OF BUREAUS AND OTHER OFFICERS.

(No. 1.)

REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,
Washington, December 1, 1892.

SIR: I have the honor to submit the annual report on the operations and condition of the Treasury.

REVENUES AND EXPENDITURES.

The net ordinary revenues and expenditures of the Government during the past two fiscal years are shown in the following table:

	1891.	1892.	Increase.	Decrease.
REVENUES.				
Customs.....	\$219,522,205.23	\$177,452,964.15		\$42,069,241.08
Internal revenue.....	145,686,249.44	153,971,072.57	\$8,284,823.13	
Sale of public lands.....	4,029,535.41	3,261,875.58		767,659.83
Miscellaneous sources.....	23,374,457.23	20,251,871.94		3,122,585.29
Total.....	392,612,447.31	354,937,784.24	8,284,823.13	45,959,486.20
Net decrease.....				37,674,663.07
EXPENDITURES.				
Civil and miscellaneous:				
Customs, light-houses, public buildings, etc.....	24,909,689.16	19,988,290.67		4,921,398.49
Internal revenue.....	16,552,292.50	14,412,717.33		2,139,575.17
Interior civil (lands, patents, etc.).....	15,281,705.34	10,068,209.48		5,213,495.86
Treasury proper (legislative, executive, and other civil).....	45,217,510.47	49,094,186.79	3,876,676.32	
Diplomatic (foreign relations).....	2,028,715.26	1,742,400.25		286,315.01
Judiciary.....	6,058,254.76	4,536,184.09		1,522,070.67
War Department.....	48,720,065.01	46,895,456.30		1,824,608.71
Navy Department.....	26,113,896.46	29,174,138.98	3,060,242.52	
Interior Department (Indians and pensions).....	132,943,420.41	145,733,630.46	12,790,210.05	
Interest on public debt.....	37,547,135.37	23,378,116.23		14,169,019.14
Premium on public debt.....	10,401,220.61			10,401,220.61
Total.....	365,773,905.35	345,023,330.58	19,727,128.89	40,477,703.66
Net decrease.....				20,750,574.77
Surplus.....	26,838,541.96	9,914,453.66		16,924,088.30

Exclusive of the \$10,401,220.61 applied in 1891 to the payment of premiums on bonds purchased, which, strictly speaking, is not an ordinary charge, there was a net decrease of \$10,349,354.16 in the expenditures, and one of \$27,325,308.91 in the surplus revenues.

Classified according to the principal heads, the revenues and expenditures on account of the public debt, which are set out in the usual detail in the Appendix, were as given below:

	1891.	1892.	Increase.	Decrease.
REVENUES.				
Certificates of deposit	\$188,979,000.00	\$252,076,000.00	\$65,097,000.00	
United States notes	70,792,000.00	66,264,000.00		\$4,528,000.00
Treasury notes of 1890	51,852,417.00	60,130,424.00	8,278,007.00	
National-bank notes	63,571,690.75	2,977,838.00		60,593,852.75
Loans and fractional currency	13,750.00	15,250.00	1,500.00	
Total	373,208,857.75	381,463,512.00	73,376,507.00	65,121,852.75
Net increase			8,254,654.25	
EXPENDITURES.				
Certificates of deposit	168,380,116.00	223,504,381.00	55,124,265.00	
United States notes	70,792,000.00	66,264,000.00		4,528,000.00
Treasury notes of 1890	1,624,000.00	8,646,770.00	7,022,770.00	
National-bank notes	231,553,298.50	16,232,721.00		7,320,577.50
Loans and fractional currency	101,003,056.37	24,348,080.98		76,654,969.39
Total	365,352,470.87	338,995,958.98	62,147,035.00	88,503,546.89
Net decrease				26,356,511.89
Surplus	7,856,386.88	42,467,553.02	34,611,166.14	

The aggregates on all accounts were therefore as follows:

	1891.	1892.	Increase.	Decrease.
REVENUE.				
Ordinary	\$392,612,447.31	\$354,937,784.24		\$37,674,663.07
Account of debt	373,208,857.75	381,463,512.00	\$8,254,654.25	
Total	765,821,305.06	736,401,296.24	8,254,654.25	37,674,663.07
Net decrease				29,420,008.82
EXPENDITURES.				
Ordinary	365,773,905.35	345,023,330.58		20,750,574.77
Account of debt	365,352,470.87	338,995,958.98		26,356,511.89
Total	731,126,376.22	684,019,289.56		47,107,086.66
Surplus	34,694,928.84	52,382,006.68	17,687,077.84	

It will be observed that both years there was a surplus of receipts over disbursements, not only in the aggregate, but under each of the two general heads.

To weigh the relative importance or value of the different classes of receipts, or, what is more pertinent still, to make clear the effect of the difference between the receipts and disbursements under the various heads, it is to be considered that with respect to the result to the Treasury the receipts are divided into two general classes. On the one hand, the ordinary revenues, together with the receipts from loans and the deposits for the retirement of national-bank notes, increase for the time the cash available for the uses of the Government. The ordinary revenues are an absolute property, while the receipts from the sale of bonds or on account of the bank-note redemption fund become a property subject to the condition of future payment. The compilation of

the figures for the revenues and expenditures of these classes gives the following result:

	1891.	1892.	Increase.	Decrease.
Revenues	\$456, 197, 888. 06	\$357, 930, 872. 24	.....	\$98, 267, 015. 82
Expenditures	490, 330, 260. 22	385, 604, 138. 56	.....	104, 726, 121. 66
Excess of expenditures	34, 132, 372. 16	27, 673, 266. 32	.....	6, 459, 105. 84

It must not be overlooked that the figures for the revenues of the former of the two years are swelled artificially by the transfer of the bank-note redemption fund, which amounted, at the time of its deposit in the Treasury, in July, 1890, to \$54,388,475.75. If this be considered in the present comparison what it was in fact, a receipt of prior years, the figures will show an excess of upwards of eighty-eight millions of expenditures over revenues in 1891, and one of upwards of twenty-seven millions in 1892. It is unnecessary to point out that these expenditures were applied to the reduction of the public debt, or to recall that they were undertaken in pursuance of the well-considered policy of the Department, which had for its purpose the stoppage of interest by the use of moneys lying idle and useless in the Treasury.

The remaining revenues and expenditures, composing the second general class, are those which arise from the issue and redemption of gold, silver, and currency certificates, United States notes, and Treasury notes. Receipts upon these accounts tend to swell the assets of the Treasury, but do not affect the available balance. The figures under this head for the two years are as follows:

	1891.	1892.	Increase.	Decrease.
Revenues	\$309, 623, 417. 00	\$378, 470, 424. 00	\$68, 847, 007. 00	.....
Expenditures	240, 796, 116. 00	298, 415, 151. 00	57, 619, 035. 00	.....
Excess of revenues	68, 827, 301. 00	80, 055, 273. 00	11, 227, 972. 00	.....

It will be seen from the foregoing that the tendency of the recent operations of the Treasury has been toward the diminution of the available balance and the increase of the trust funds. As regards the first of the changes, the result of the past year was attained for the most part by the operations of the first six months. How successful these operations were, is perhaps best illustrated by the saving of upwards of fourteen millions of interest, out of which a substantial surplus revenue was realized. The cessation of bond purchases, together with the continuance of this surplus, has left the Treasury in the same commanding position that it has occupied for years, notwithstanding the cutting down of the revenues by legislation.

STATE OF THE TREASURY.

At the close of business on June 30, 1891, there stood charged to the Treasurer on the books of the Register of the Treasury a balance of \$726,222,332.60. Adding thereto the revenues of the year from all sources, amounting to \$736,401,296.24, as stated in the preceding chapter, gives a total of \$1,462,623,628.84 to be accounted for. Out of this was disbursed, by warrant of the Department, as the expenditures for the year, a total of \$684,019,289.56, leaving a balance of \$778,604,339.28 charged to the Treasurer at the close of business on June 30, 1892.

In addition to the liability to the Department there were others aris-

ing from the postal revenues, from the deposits to the credit of disbursing officers, from the 5 per cent fund for the redemption of national bank notes, and from various other sources. These are classed together under what is known as the Treasurer's agency account. They amounted to \$50,290,009.36 on June 30, 1891, and to \$36,561,761.39, on June 30, 1892. Lastly, as the receipt into the Treasury invariably precedes the issue of the warrant, there is always a sum of money in the Treasurer's custody, forming a part of the current revenues, which has not yet been charged to him on the Register's books. This amounted to \$1,342,603.71 at the former of the two dates and to \$465,538.24 at the latter. The Treasurer's total liabilities at those dates, therefore, were, respectively, \$777,854,945.67 and \$815,631,638.91.

Against these liabilities the Treasury held, in the several offices and in the associated offices of the mint, certain known sums of coin, bullion, paper currency, and securities. There were other sums standing to the Treasurer's credit with the depository banks. These together constituted the live assets. But as the Register's account contains no credit for the money deposited, under the law of 1836, with the States, or for the losses sustained by the Treasury at various times in the past, the Treasurer is entitled to count these amongst his assets, although he does not carry them as such on his books. So composed, the statement of assets and liabilities, in the broadest form, is as follows:

	June 30, 1891.	June 30, 1892.
ASSETS.		
Gold coin and bullion.....	\$239,132,228.53	\$255,671,639.87
Silver coin and bullion.....	399,746,943.51	448,156,453.54
Notes and certificates.....	82,742,877.40	67,077,972.37
Minor coin and fractional currency.....	328,950.88	465,474.99
Bonds, interest checks, and coupons.....	27,384.22	26,105.11
Deposits in national bank depositories.....	26,369,482.31	14,726,914.21
Deposits with States.....	28,101,644.91	28,101,644.91
Unavailable funds.....	1,405,433.91	1,405,433.91
Total.....	777,854,945.67	815,631,638.91
LIABILITIES.		
General account.....	726,222,332.60	778,604,339.28
Agency account.....	50,290,009.36	36,561,761.39
Uncovered moneys.....	1,342,603.71	465,538.24
Total.....	777,854,945.67	815,631,638.91

The foregoing reconciles the condition of the Treasury at once with the accounts of the Department and with the results of the operations of the past year.

As actually carried on the books of this office, however, the figures differ from those above by the omission of the deposits with the States and the unavailable funds, and by the merging of the uncovered moneys into the general account. In summary form the true condition of the Treasury may, therefore, be given thus:

	June 30, 1891.	June 30, 1892.
Assets.....	\$748,347,866.85	\$786,124,560.09
Liabilities:		
General account.....	698,057,857.49	749,562,798.70
Agency account.....	50,290,009.36	36,561,761.39
Total.....	748,347,866.85	786,124,560.09

In the Appendix will be found tables showing the distribution of the assets and liabilities amongst the various offices and the depositaries; also the revised general statements, substantially in the form in which they are issued monthly, whence the above figures are taken. From those general statements may be formed the following classification of the assets with respect to the object for which they were held, and of the liabilities with respect to their character, whether arising out of outstanding obligations or out of working balance or reserve:

	June 30, 1891.		June 30, 1892.	
ASSETS.				
Against certificates and notes:				
Gold coin and bullion.....	\$120,063,069.00		\$141,093,619.00	
Silver coin and bullion.....	357,464,383.00		428,405,536.00	
Legal-tender notes.....	21,875,000.00	\$499,402,452.00	29,840,000.00	\$599,339,155.00
Against deposits and reserve:				
Gold coin and bullion.....	119,069,159.53		114,578,020.87	
Silver coin and bullion.....	42,282,560.51		19,750,917.54	
Notes and certificates.....	60,867,877.40		37,237,972.37	
Minor coin and fractional currency.....	328,950.88		465,474.99	
Bonds, interest checks, and coupons.....	27,384.22		26,105.11	
Deposits in national-bank depositaries.....	26,369,482.31		14,726,914.21	
		248,945,414.85		186,785,405.09
Total		748,347,866.85		786,124,560.09
LIABILITIES.				
Certificates and notes.....		541,210,031.00		620,380,304.00
Deposits, agency account.....	50,290,009.36		36,561,761.39	
Reserve.....	156,847,826.49	207,137,835.85	129,182,494.70	165,744,256.09
Total		748,347,866.85		786,124,560.09

Since there were included in the assets considerable amounts of gold, silver, and currency certificates, which might have been canceled by the Department, and smaller sums of redeemed securities, which awaited delivery to the accounting officers as vouchers, the condition exhibited in the last table was such as to admit of a partial liquidation, wholly internal in its inception and consequences. Such an operation would have had the effect merely of clarifying the assets and simplifying the accounts, without affecting the real condition of the Treasury. If such an operation had been carried out the result would have been as follows:

	June 30, 1891.		June 30, 1892.	
ASSETS.				
Against certificates and notes		\$499,402,452.00		\$599,339,155.00
Against deposits and reserve:				
Gold coin and bullion	\$119,069,159.53		\$114,578,020.87	
Silver coin and bullion	42,282,560.51		19,750,917.54	
Paper and minor coin	19,389,249.28		16,662,298.36	
Deposits in banks	26,369,482.31		14,726,914.21	
		207,110,451.63		165,718,150.98
Total		706,512,903.63		765,057,305.98
LIABILITIES.				
Certificates and notes		499,402,452.00		599,339,155.00
Deposits and reserve		207,110,451.63		165,718,150.98
Total		706,512,903.63		765,057,305.98

Perhaps the most gratifying particular of this showing is the evidence it affords of the success which has attended the efforts of the Department to maintain a strong reserve of gold. In spite of the heavy disbursements, which cut down the working balance by more than forty millions, the gold balance, constituting as it did more than half of the net holdings, was impaired by less than five millions. In the face of the adverse monetary conditions prevailing, this result was attained not without careful management and the adoption of some new measures.

THE PUBLIC DEBT.

For the purpose of more fully detailing the operations of the Treasury affecting the public debt, already shown in the aggregate in a preceding chapter, a brief notice of the condition of the loans classified under this head, and of the changes which occurred therein during the fiscal year, will be given, as in former reports.

The condition of the debt on June 30, 1891 and 1892, may be summarized as follows:

Class.	June 30, 1891.	June 30, 1892.
Interest-bearing loans.....	\$610,529,120.00	\$585,029,330.00
Matured loans.....	1,614,705.26	2,785,875.26
Old demand notes.....	55,647.50	55,647.50
United States notes.....	346,681,016.00	346,681,016.00
Fractional currency, estimated.....	6,907,679.60	6,903,462.62
National bank notes.....	40,813,392.25	26,763,509.25
Certificates of deposit.....	489,961,614.00	513,533,233.00
Treasury notes of 1890.....	50,228,417.00	101,712,071.00
Total.....	1,545,996,591.61	1,588,464,144.63

Arranged with respect to the character of the security, the figures are as follows:

Security.	June 30, 1891.	June 30, 1892.
Credit of the United States.....	\$1,005,806,560.61	\$968,218,840.63
Deposits in Treasury.....	540,190,031.00	620,245,304.00
Total.....	1,545,996,591.61	1,588,464,144.63

In this statement the Treasury notes of 1890, against which full deposits of silver are held by the Treasury, are classed along with the gold, silver, and currency certificates, although, unlike the certificates, they are not payable strictly out of the deposit.

If the conditions of payment be attended to, the interest-bearing loans, which, with the exception of the 2 per cent bonds issued during the year, are payable at future dates, arrange themselves, with the same exception, under one head; the matured loans, the old demand notes, the fractional currency, and the national bank notes secured by deposits of lawful money, being all redeemable on demand, for retirement without reissue, form a group by themselves; the United States notes and the Treasury notes of 1890 are alike in being redeemable on demand for reissue, while the certificates, expressly payable out of full deposits of coin and paper in the Treasury, compose the last and least significant class, so far as their character as the evidence of debt of the United States is concerned. The result of this arrangement is as follows:

Condition of payment.	June 30, 1891.	June 30, 1892.
At maturity, future dates.....	\$610, 529, 120. 00	\$559, 664, 830. 00
At option of the United States.....		25, 364, 500. 00
On demand, without reissue.....	48, 596, 424. 61	36, 508, 494. 63
On demand, for reissue.....	396, 309, 453. 00	448, 393, 087. 00
On demand, out of deposits.....	489, 961, 614. 00	518, 533, 233. 00
Total.....	1, 545, 996, 591. 61	1, 588, 464, 144. 63

These figures show a satisfactory change, at once in the material reduction of the interest-bearing debt, the conversion of matured bonds into others payable at the option of the Secretary, and the extinction of a considerable part of the demand loans. The processes by which these results were brought about are exhibited in the following table:

Loan.	Increase.	Conversions.	Redemptions.	Net increase.	Net decrease.
4½ per cent. bonds.....		\$25, 412, 200. 00	\$24, 225, 830. 00		\$40, 638, 000. 00
4 per cent. bonds.....	\$15, 250. 00			\$15, 250. 00	
2 per cent. bonds.....	25, 412, 200. 00		47, 700. 00	25, 364, 500. 00	
Refunding certificates.....		10, 340. 00			10, 340. 00
Old matured debt.....			60, 030. 00		60, 030. 00
Fractional currency.....			4, 216. 98		4, 216. 98
National bank notes.....	2, 977, 838. 00		16, 232, 721. 00		13, 254, 883. 00
Total.....	28, 405, 288. 00	25, 422, 540. 00	40, 570, 487. 98	25, 379, 750. 00	62, 967, 469. 98
Net.....					37, 587, 719. 98

The net reduction was effected by the application of the \$9,914,453.66 of surplus revenue for the year, together with the apparent sum of \$27,673,266.32 taken from the cash in the Treasury. Both of these items have been shown on former pages. Since, however, \$4,910 of accrued interest on refunding certificates was converted into 4 per cent bonds, and included in the receipts for the year, the total application of money to the extinction of the principal of the debt was \$37,592,629.98, being the difference between the total redemptions shown in the table and the increase of \$2,977,838 arising from fresh deposits for the retirement of national-bank notes.

THE CURRENCY.

The stock of money in the United States on June 30, 1891 and 1892, is estimated to have been as follows:

Kind.	June 30, 1891.	June 30, 1892.
Gold coin.....	\$585, 140, 050	\$589, 179, 550
Gold bullion.....	61, 442, 802	75, 095, 785
Silver dollars.....	405, 659, 268	413, 988, 735
Silver bullion.....	38, 769, 772	78, 803, 231
Fractional silver coin.....	77, 848, 700	77, 521, 478
Total coin and bullion.....	1, 168, 860, 592	1, 234, 588, 879
United States notes.....	346, 681, 016	346, 681, 016
Treasury notes of 1890.....	50, 228, 417	101, 712, 071
National bank notes.....	167, 927, 974	172, 688, 850
Gold certificates.....	152, 486, 429	156, 623, 929
Silver certificates.....	314, 715, 185	331, 614, 304
Currency certificates.....	23, 780, 000	30, 430, 000
Total paper currency.....	1, 055, 819, 021	1, 139, 745, 170
Aggregate.....	2, 224, 679, 613	2, 374, 334, 049

These figures are the result of the final compilation of statistics relating to the dates named, and are intended to represent the facts actually existing on those days. They differ somewhat, but not materially, from those heretofore published and reproduced elsewhere in this report, which present the showing of the records current in the Department at the time the compilations were made. The differences between the two sets of figures do not, therefore, imply errors in either. As the more precise and authoritative record, the revised figures are to be preferred; but since they are made up for the last day only in each fiscal year, they are not available for the discussion of the movements occupying shorter periods of time. Neither would it be considered accurate to substitute them in the place of those for June in the series compiled monthly, since they rest upon a different basis of fact from the others in that series. Hence the revised figures are used herein to show the net results of the year, while those in the monthly series are resorted to in the discussion of monthly changes.

To arrive at the amount and composition of the effective monetary stock it is necessary to eliminate that part of the paper currency which is purely representative, consisting of the certificates of deposit and the Treasury notes. It might be questioned, perhaps, whether the latter, from their peculiar legal constitution, may properly be reckoned in this class, but such disposition of them is preferred for the present purpose. The following is thus obtained as the effective stock in comparison with several preceding years:

Kind.	1888.	1889.	1890.	1891.	1892.
Gold	\$705,818,855	\$680,003,505	\$695,563,029	\$646,582,852	\$664,275,325
Silver	386,611,108	420,548,929	463,211,919	522,277,740	570,313,544
Notes	599,049,337	558,059,979	532,651,791	514,608,990	519,364,866
Total.....	1,691,479,300	1,658,672,413	1,691,426,739	1,683,469,582	1,753,953,745

The monetary history of the past year, however, is so peculiar that the foregoing figures do not give a clear idea of what has been going on. The seasonal changes which have usually distinguished the six months between June and January from the other six, the turn in each movement occurring approximately at the middle and end of each fiscal year, have been wanting or postponed. Gold exports, commonly ceasing in July, continued until September, while the return shipments, usually commencing early in the autumn, have not occurred at all. For these reasons the composition of the money stock is given also for the 30th of September in the same years, as follows:

Kind.	1888.	1889.	1890.	1891.	1892.
Gold	\$709,881,170	\$681,819,487	\$693,026,194	\$653,308,095	\$652,130,237
Silver	393,948,394	428,440,671	468,988,835	529,019,947	579,211,096
Notes	590,210,018	550,248,818	528,283,931	518,466,162	519,467,776
Total.....	1,694,039,582	1,660,508,976	1,690,298,960	1,700,794,204	1,750,809,109

Both of these tables bring out a substantial increase of the stock of the circulating medium since June 30, 1891; but the tendency, apparently manifest during the first twelve months of the period, to accumulate gold, gave way to an opposite one in the next three.

To exhibit more minutely the changes which occurred in the monetary stock during the fiscal year, the effects of the various causes which contributed to the result will now briefly be detailed. For reasons already explained, the estimates published monthly, compilations of which will be found in the Appendix, will be relied on for the statistics.

The imports and exports of gold, the net production of domestic mines in excess of industrial consumption, the net consumption in excess of production, and the consequent net gain or loss of the metal, month by month, during the fiscal year, were as follows:

Month.	Imports.	Exports.	Net production.	Net consumption.	Net gain.	Net loss.
1891.						
July.....	\$1,029,148	\$6,662,674	\$3,509,099	.....	.....	\$2,124,427
August.....	1,394,755	172,168	1,808,811	.....	\$3,031,398	.....
September.....	7,451,428	345,290	.....	\$1,237,866	5,818,272	.....
October.....	16,897,947	809,595	1,148,661	.....	17,237,013	.....
November.....	8,371,717	381,949	.....	1,260,281	7,229,487	.....
December.....	6,018,851	254,501	3,306,985	.....	9,071,335	.....
1892.						
January.....	552,014	246,466	3,435,408	.....	3,740,956	.....
February.....	2,826,962	6,507,180	3,030,225	.....	.....	649,993
March.....	3,084,406	6,309,956	1,047,344	.....	.....	2,178,206
April.....	487,041	7,521,823	515,500	.....	.....	6,519,282
May.....	594,159	3,854,222	2,462,407	.....	.....	800,656
June.....	494,026	17,129,503	542,174	.....	.....	16,093,303
Total.....	49,699,454	50,195,327	20,806,614	2,548,147	46,128,461	28,365,867
Net.....	.....	495,873	18,258,467	.....	17,762,594	.....

The changes in the stock of silver grew out of the monthly purchases under the law of 1890, with slight modifications from the subsidiary coinage. Those in the notes were limited to a gradual increase, amounting to \$5,000,000 in the aggregate, in the circulation of national banks. It will perhaps answer all purposes to lump these together. The monthly changes in the monetary stock are thus shown to have been as follows:

Month.	Gain of gold.	Loss of gold.	Increase of silver and notes.	Increase of stock.	Decrease of stock.
1891.					
July.....	.....	\$2,124,427	\$5,702,703	\$3,578,276	.....
August.....	\$3,031,398	.....	7,574,700	10,606,158	.....
September.....	5,818,272	.....	4,713,396	10,531,668	.....
October.....	17,237,013	.....	5,737,029	22,974,042	.....
November.....	7,229,487	.....	4,892,467	12,121,954	.....
December.....	9,071,335	.....	3,723,359	12,794,694	.....
1892.					
January.....	3,740,956	.....	4,768,747	8,509,703	.....
February.....	.....	649,993	3,377,926	2,727,933	.....
March.....	.....	2,178,206	4,775,227	2,597,021	.....
April.....	.....	6,519,282	3,798,694	.....	\$2,720,583
May.....	.....	800,656	3,883,574	3,082,918	.....
June.....	.....	16,093,303	4,190,852	.....	11,902,451
Total.....	46,128,461	28,365,867	57,138,734	89,524,367	14,623,039
Net.....	17,762,594	.....	57,138,734	74,901,328	.....

The direct connection of the Treasury with the movements of gold was confined almost altogether to furnishing the material for the exports. These, as is well known, occurred, with unimportant exception, at New York, the metal being drawn, in American coin, from the subtreasury there, in exchange for other kinds of money. These transactions, together with other receipts and payments of one kind of money for another, are recorded in what is called the exchange account, and are the only means through which the subtreasury loses gold in any considerable sums. A synopsis of that account will, therefore, show the results of the export movement of gold so far as the Treasury is concerned.

The receipts and disbursements of moneys on this account in the six months ending with June, during which the bulk of the exportations occurred, and the consequent gain or loss to the Treasury, were as follows:

Kind of money.	Receipts.	Disbursements.	Gain.	Loss.
Gold coin	\$11, 015, 411	\$59, 658, 040	.....	\$48, 642, 629
Standard silver dollars	20, 404	836, 137	.....	815, 733
Fractional silver coin	333	3, 680, 692	.....	3, 680, 359
United States notes	10, 910, 819	13, 345, 310	.....	2, 434, 491
Treasury notes of 1890	6, 056, 231	10, 263, 555	.....	4, 207, 324
National bank notes	297, 780	.....	\$297, 780	.....
Gold certificates	61, 681, 360	16, 343, 571	45, 337, 789	.....
Silver certificates	16, 553, 285	2, 408, 318	14, 144, 967	.....
Total	106, 535, 623	106, 535, 623	59, 780, 536	59, 780, 536

It appears, then, that up to the end of the fiscal year the gold taken from the Treasury for export was paid for mainly in gold certificates. The effect of these operations was, therefore, to deplete the gross holdings of gold without effecting the reserve. No legal-tender notes in any considerable amounts were presented during this period for redemption in coin. The loss to the gold reserve, which amounted in the six months to sixteen millions, was due to the issue of gold certificates for disbursement in the ordinary expenditures of the Government, when there were no other available kinds of currency in the Treasury. During this period, however, there was a tendency of silver certificates toward the Treasury for redemption, but so far as could be ascertained this movement was an incident to the return of the small denominations which had been sent out during the previous autumn to different parts of the country, and was not due to any apparent lack of confidence in the certificates themselves.

But with the beginning of July an altogether different condition of things set in. On the first day of the month three millions in gold was taken for export, for which the subtreasury received two and a half millions in United States and Treasury notes, and only half a million in gold certificates. Of the ten millions in round numbers exported in the month, four millions was paid for in United States notes, four millions and a half in Treasury notes, and only a million and a half in gold certificates. During the continuance of gold shipments through August and part of September the proportion of gold certificates offered was still less. The net results of the operations of the three months affecting the exchange account, on the days when gold was taken for export, are shown in the following table:

Kind of money.	Receipts.	Disbursements.	Gain.	Loss.
Gold coin.....	\$1,061,020	\$19,275,453	.....	\$18,214,433
Standard silver dollars.....	554	88,574	.....	88,020
Fractional silver coin.....	6	341,143	.....	341,137
United States notes.....	7,137,925	548,000	\$6,589,925	.....
Treasury notes of 1890.....	10,309,990	436,005	9,873,985	.....
National bank notes.....	17,890	.....	17,890	.....
Gold certificates.....	2,805,426	1,062,721	1,742,705	.....
Silver certificates.....	490,083	70,998	419,085	.....
Total.....	21,822,894	21,822,894	18,643,590	18,643,590

With the cessation of gold shipments conditions more favorable to the Treasury set in, and the gold reserve, which had suffered severely, once more began to build up, under careful management. Advantage was taken, to this end, of the autumnal flow of currency to the South and West, by giving preference to gold for deposit in exchange for the paper desired for shipment. This plan worked well, and the results can be seen in the improved condition of the reserve.

THE CIRCULATION.

The estimates of the stock of monetary material comprise all bullion, wherever found. Included in the figures, therefore, are certain amounts of bullion, both gold and silver, which were in the custody of the mints, but were not treated as part of the cash of the Treasury, having not yet been turned over to the bullion fund or charged to the Treasurer's general account. There is included also in the estimate of the silver stock the bullion on deposit in New York against the certificates listed in the stock exchange, although this, in the strictest sense, is not money material. In estimating the circulation, therefore, the separate holdings of the mints must be added to the amount in the Treasury, while the private deposits in New York are treated as outstanding.

According to the official computations, the distribution of the stock of money, on June 30, 1891 and 1892, between the Treasury and the circulation was as follows:

Kind.	In Treasury and mints.		In circulation.	
	1891.	1892.	1891.	1892.
Gold.....	\$239,268,689	\$255,706,511	\$407,819,163	\$408,568,824
Silver dollars and bullion.....	379,927,323	434,240,056	64,501,717	58,552,010
Fractional silver coin.....	19,629,480	14,227,774	58,219,220	63,298,704
Total coin and bullion.....	638,820,492	704,174,341	530,040,100	530,414,538
United States notes.....	25,348,656	37,121,111	321,332,360	309,559,905
Treasury notes of 1890.....	9,879,713	3,453,379	40,348,704	98,258,692
National bank notes.....	5,706,929	5,462,333	162,221,045	167,221,517
Gold certificates.....	32,423,360	15,530,310	120,063,069	141,093,619
Silver certificates.....	7,479,219	4,920,839	307,235,966	326,693,465
Currency certificates.....	1,905,000	590,000	21,875,000	29,840,000
Total paper.....	82,742,877	67,077,972	973,076,144	1,072,667,198
Aggregate.....	721,563,369	771,252,313	1,503,116,244	1,603,081,736

To arrive at the proportions in which gold, silver, and promissory notes entered potentially into the circulation, the metal and paper may

be supposed to take the place, whether in the circulation or the Treasury, of the certificates and Treasury notes, with the following result:

Kind.	Outstanding.	In Treasury and mints.	In circulation.
June 30, 1891:			
Gold	\$646,582,852	\$119,200,620	\$527,382,232
Silver	522,277,740	51,972,133	470,305,607
Notes	514,608,990	9,180,585	505,428,405
Total	1,683,469,582	180,353,338	1,503,116,244
June 30, 1892:			
Gold	664,275,335	114,612,892	549,662,443
Silver	570,313,544	23,515,673	546,797,871
Notes	519,364,866	12,743,444	506,621,422
Total	1,753,953,745	150,872,009	1,603,081,736

In view of the somewhat unusual conditions which have prevailed for some months past, to which reference has already been made, the virtual composition of that part of the circulating medium which was outside of the Treasury on September 30 in each of the last five years is given, as follows:

Kind.	1888.	1889.	1890.	1891.	1892.
Gold	\$512,168,055	\$492,623,064	\$545,044,462	\$520,784,873	\$532,734,728
Silver	328,541,932	387,105,167	434,872,007	499,080,336	558,336,989
Notes	543,630,293	525,289,769	518,156,240	510,816,827	504,978,266
Total	1,384,340,280	1,405,018,000	1,498,072,709	1,530,682,036	1,596,049,983

In the last preceding chapter the sources of the increase of the aggregate monetary stock was traced. Of the total net increase of seventy-one millions realized during the fiscal year, about eighteen millions was gold, the surplus product of American mines, and forty-eight millions was silver, the net result of the year's operations in that metal, while the banks contributed nearly five millions in new issues of their notes. This seventy-one millions of fresh material, together with the twenty-nine millions paid out of the Treasury on balance, accounts for the increase of one hundred millions shown by the foregoing tables in the circulation. The proportions of the increase of the different kinds are readily to be seen in the tables themselves.

From September to September there was a gain of only fifty millions of new material, consisting wholly of silver, and this with the fifteen millions drawn from the Treasury on balance makes the sixty-five millions of increase of circulation which occurred during that period.

The changes from month to month in the amounts of gold and of silver and notes in the circulation, or represented therein by certificates or Treasury notes, as shown by the monthly estimates, during the fiscal year, were as follows:

Month.	Gold.		Silver and notes.		Aggregate.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1891.						
July		\$5,569,728	\$5,598,420		\$28,692	
August		8,326,987	14,611,438		6,284,451	
September	\$5,766,459		18,833,074		24,599,533	
October	22,085,813		11,874,872		33,960,685	
November	5,710,685		7,059,224		12,769,909	
December	7,523,928		3,995,731		11,519,659	
1892.						
January	14,906,682		166,717		15,073,399	
February		3,197,201	8,900,965		5,703,764	
March		5,871,133	4,953,761			\$917,372
April		613,999	5,544,723		4,930,724	
May	4,877,218		1,560,767		6,437,985	
June		16,203,787		\$735,104		16,936,891
Total	60,870,785	39,782,835	83,099,692	733,104	121,308,801	17,854,263

The following table exhibits, in round sums, the changes that have occurred each year, beginning with 1879, in the aggregate amount of money in circulation, during the first and last six months and the whole twelve months:

Fiscal year.	First six months.		Last six months.		Twelve months.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1879	\$9,800,000		\$7,200,000		\$17,000,000	
1880	119,000,000		35,500,000		154,500,000	
1881	105,600,000		35,700,000		141,300,000	
1882	73,900,000			\$14,500,000	59,400,000	
1883	58,700,000			1,400,000	57,300,000	
1884	26,800,000			20,600,000	6,200,000	
1885	49,100,000			1,100,000	48,000,000	
1886		\$2,400,000		38,800,000		\$41,200,000
1887	65,400,000		2,700,000		68,100,000	
1888	66,700,000			11,700,000	55,000,000	
1889	34,100,000			25,800,000	8,300,000	
1890	49,900,000			1,300,000	48,600,000	
1891	99,700,000			29,100,000	70,600,000	
1892	89,200,000		14,300,000		103,500,000	

From these figures it appears that since the resumption of specie payments, with the exception of a single year, there has been an annual expansion of the volume of money in circulation, the result of a large increase from July to December, and a smaller increase, or a decrease, from January to June. The normal condition of the circulation would, therefore, appear to be one of yearly growth, but varied by a seasonal decline.

Incidentally to this ebb and flow of the circulating medium, and, in particular, to the changes in the materials of which it is composed, there has occurred, with more or less uniformity, in the month of January, a sharp drain upon the gold reserve of the Treasury. To illustrate this, the amount of gold in the Treasury in excess of gold certificates in circulation at the end of December, January, and February, in each of the last ten years, together with the average for the whole period, is given, as follows:

Fiscal year.	December.	January.	February.
1883.....	\$131,989,758	\$125,648,194	\$135,107,161
1884.....	155,429,600	144,350,736	144,098,203
1885.....	141,688,432	125,187,596	127,846,553
1886.....	147,991,808	136,086,611	144,164,038
1887.....	170,912,413	168,475,362	175,130,261
1888.....	208,608,130	202,955,184	212,869,914
1889.....	203,885,219	194,655,264	196,245,981
1890.....	190,833,052	177,386,285	187,988,948
1891.....	148,972,935	141,728,097	149,712,824
1892.....	130,740,631	119,574,904	122,122,113
Average.....	163,105,198	153,604,823	159,472,600

These figures show that each year there has occurred at this season a more or less considerable diminution of the gold reserve, averaging nearly ten millions, which has been succeeded in February by a less marked tendency in the opposite direction. Last January the loss occurred between the 1st and the 22d of the month, and at the latter date exceeded \$12,000,000. A recovery of one million was effected before the 1st of February. With a reserve of one hundred and fifty or two hundred millions, a reduction of five or ten in a month might pass unnoticed; but when the reserve is not more than a hundred and twenty or thirty millions, the loss of twelve in eighteen business days deserves attention.

In order to discover the causes and character of the movements which have thus annually affected the Treasury, it is necessary to inquire what other changes occurred at the same times in the composition and distribution of the money stock. A hasty examination of the tables in the appendix is all that is necessary to see that there has been nothing in the aggregate supply of money or in its division between the Treasury and the people to throw any light on the subject. Changes have occurred, it is true, in the volume of the effective stock, and in the amount of the Treasury holdings and of the circulation as well, but they have been less marked and regular, and not of a nature to have any direct bearing upon the movement of gold. It would appear to be sufficient for the present purpose, therefore, to study the facts relating to that metal in particular.

The whole stock of gold in the country at the end of each of the three months of December, January, and February in each of the last ten years is given in the following table:

Fiscal year.	December.	January.	February.
1883.....	\$524,670,762	\$528,433,158	\$530,465,211
1884.....	566,108,185	568,231,447	566,994,208
1885.....	576,118,500	578,828,967	581,162,973
1886.....	612,980,956	614,128,979	611,484,909
1887.....	640,418,278	645,869,918	646,880,837
1888.....	704,703,330	706,471,081	707,848,344
1889.....	704,608,179	705,758,221	705,954,608
1890.....	689,524,863	690,980,770	692,100,955
1891.....	704,100,811	707,008,881	705,584,827
1892.....	686,845,930	690,586,886	689,936,893
Average.....	641,007,979	643,629,831	643,841,377

It appears from these figures that invariably, during the months in which the Treasury has lost reserve gold, the stock of the metal in the country has been slightly increased. January is indeed the month when the turn between the imports and exports of gold frequently oc-

curs, as well as that between the autumnal increase of the circulation and the vernal decrease, as has been noticed on a preceding page. It is plain, therefore, that the gold lost to the reserve does not go out of the country, but into the hands of the people; also, since there are no corresponding changes in the circulation, it is equally apparent that the gold goes out in exchange, directly or indirectly, for other kinds of money.

The actual holdings of gold in the Treasury, however, show that during the month of January, in spite of the drain upon the reserve, the tendency toward increase has been nearly as persistent, and in the average almost exactly as effective, as that toward the increase of the total stock of the country. The total gain of metal to the Treasury during this month for the ten years together was twenty-two millions, while that to the country was twenty-six. Below are the figures:

Fiscal year.	December.	January.	February.
1883	\$171,504,568	\$173,317,834	\$177,661,631
1884	219,014,740	221,813,356	221,881,633
1885	234,975,852	237,167,976	240,029,843
1886	253,351,409	251,371,562	249,801,088
1887	268,128,018	274,140,469	275,088,626
1888	305,342,187	307,809,155	309,567,827
1889	324,773,667	325,641,856	326,456,698
1890	313,818,941	316,043,454	318,593,752
1891	293,020,214	297,587,546	296,831,953
1892	278,846,750	282,753,863	282,123,392
Average.....	266,277,635	268,762,707	269,803,644

The Treasury then, in fact, has not lost gold at all in January. The drain on the reserve must, therefore, have been the effect of an increase in the circulation of gold certificates. That circulation at the dates under consideration was as follows:

Fiscal year.	December.	January.	February.
1883	\$39,514,810	\$47,669,640	\$42,554,470
1884	63,585,140	77,462,620	77,843,430
1885	93,287,420	111,980,380	112,683,290
1886	105,359,601	115,284,951	105,637,050
1887	97,215,605	105,665,107	99,958,365
1888	96,734,057	104,853,971	96,697,913
1889	120,888,448	130,986,592	130,210,717
1890	122,985,889	138,657,169	130,604,804
1891	144,047,279	155,839,449	147,119,129
1892	148,106,119	163,178,959	160,001,279
Average.....	103,172,437	115,157,884	110,331,045

It is thus brought out that at the return of January in each of the last ten years the Treasury's reserve of gold has been trenched upon by the issue of gold certificates, but, that, with the exception of one year only, the full effect of the fresh issues has been lessened by a gain of the metal. It has also been observed that these fresh issues are largely for direct or indirect conversion into other kinds of currency. To show the net results of all the operations of the month of January to the Treasury, without attempting the difficult if not impossible task of ascertaining what proportion of the loss of gold was due to the redemption of notes and silver certificates in gold certificates, and what to the excess of the receipts over the disbursements of silver and notes

on account of the ordinary revenues, the following table is given, exhibiting the net decrease of the gold reserve, the net increase of the holdings of silver and notes, and the increase and decrease of the cash in the Treasury in excess of certificates in circulation:

Fiscal year.	Decrease of gold reserve.	Increase of silver and notes.	Increase of cash.	Decrease of cash.
1883.....	\$6,341,564	\$9,663,397	\$3,321,833	
1884.....	11,078,864	10,663,267		\$415,597
1885.....	16,500,836	11,425,213		5,075,623
1886.....	11,905,197	17,824,835	5,919,638	
1887.....	2,437,051	7,897,096	5,460,045	
1888.....	5,652,946	8,939,148	3,286,202	
1889.....	9,229,955	6,764,421		2,465,534
1890.....	13,446,767	10,323,128		3,123,639
1891.....	7,244,838	16,287,514	9,042,676	
1892.....	11,165,727	4,602,030		6,563,697
Average.....	9,500,375	10,439,005	2,703,039	1,764,409
Net average.....	9,500,375	10,439,005		938,630

There is here apparent in the month of January not only a tendency toward an inflow of silver and notes to the Treasury at the cost of gold certificates, but also a not less marked tendency toward an additional loss of gold certificates, whenever, in the same month, the cash balance runs down, that is, whenever the current expenditures exceed the current revenues. It does not appear, however, that these losses are due to the development of any unusual demand, at this season, for gold certificates in particular, or to any lack of confidence on the part of the public in the ability of the Treasury to maintain the parity of the different kinds of money. The gradual rebuilding of the reserve, which ordinarily begins in February, would be sufficient proof of this, even without the confirmation lent by the experience of this office.

It is perhaps reasonable to suppose that an incident which has thus recurred annually has arisen out of the recurrence of the same conditions. An investigation of the causes which were at work last January may, therefore, throw some light upon those operative in earlier years.

Not to enter too much into detail, it was found that from the end of December to the 22d of January last the gold reserve ran down \$12,400,000; that in the same period there was a net gain of \$3,200,000 in gold coin and bullion to the Treasury; that the expenditures were \$3,000,000 in excess of the revenues; that the circulation of gold certificates increased \$15,600,000; that the Treasury holdings of silver and notes increased \$5,600,000. The net loss of \$12,400,000 to the reserve was, therefore, the result of the fresh issue of gold certificates and the receipt of new gold and was found to have been occasioned by the exchange of about \$3,000,000 in gold certificates for silver certificates, and the disbursement of about \$9,400,000 of gold certificates, in excess of their receipt, in other transactions. It was found also that these exchanges and disbursements were not made in response to demands for gold certificates, but simply because at the time and place where payment was to be made there was no other kind of paper available. The difficulties of the situation were all on the side of the Treasury, which paid out gold certificates when legal-tender notes, if not silver certificates, of suitable denominations, would have been equally acceptable to the applicant, but were not at hand.

The expansion of the active circulation, which occurs in the autumn months, is attended by a partial change of character. The demands for moving the crops require paper money for cheapness of transporta-

tion, and small denominations for convenience of distribution. These demands are, therefore, supplied for the most part in new legal-tender notes and silver certificates, and advantage is taken of them, on occasion, to accumulate gold in the Treasury. The return tide sets in strongly after the 1st of January, through the subtreasuries. When received there the notes have two disqualifications which make them unavailable for immediate use; they are more or less worn, and of unsuitable denominations. They are therefore sent to Washington for redemption, and the demands upon the subtreasuries are met with such available currency as may be at hand. The shipment, redemption, and destruction of the old notes and the issue of new take time. Before the Treasury can make the conversion the subtreasuries are drained, and the Treasury has nothing but gold certificates to send them. The situation is aggravated by the circumstance that generally the limit of the issue of notes and silver certificates has been reached, so that none of these are available. In this way the gold reserve suffers, until the Treasury is able to gather in a working balance of other material.

Considered with reference to the gain of gold which the Treasury commonly realizes from the autumnal outflow of currency, this loss of the metal is no more than a compensation for previous favors. But with a low reserve it may threaten disturbance both by its rapidity and extent. It occurs, too, at an awkward time, especially in seasons when exports of gold begin early or become heavy. Unless the records of former years are misleading and the deductions here drawn from them erroneous, this incident is natural to the present monetary system, and may be expected annually under ordinary conditions. Doubtless it may be anticipated by adequate provisions, if not neutralized or prevented by proper measures. At all events it introduces into the currency problem an element that is not to be neglected in close calculations.

ISSUES AND REDEMPTIONS.

The issues of United States paper currency from the Treasury exceeded those of any previous year, amounting in all to \$376,726,583. The nearest approach to this was \$310,000,000 in the year before, and the next nearest \$291,000,000 in 1863. Upwards of \$298,000,000 of the year's issues took the place of equal amounts of like kinds redeemed and destroyed, while \$78,000,000 went to increase the balances outstanding. The redemptions, corresponding to the reissues, were also greater than those of any other year.

The amounts of the fresh issues, the reissues, and the total issues of each kind of currency, were as follows:

Kind.	Fresh issues.	Reissues.	Total.
United States notes		\$66,264,000	\$66,264,000
Treasury notes of 1890	\$50,634,813	8,646,770	59,281,583
Currency certificates	6,640,000	64,160,000	70,800,000
Gold certificates	4,137,500	66,387,500	70,525,000
Silver certificates	16,899,119	92,956,881	109,856,000
Total	78,311,432	298,415,151	376,726,583

Reference has already been made to the changes which ordinarily take place, approximately between the first half and the second of each fiscal year, in the amount of money in circulation, and also, incidentally, to the changes in the denominations. While the issues and re-

demptions do not bear directly upon the result, the cash in the Treasury standing between them and the net circulation, they yet follow the general course of the latter, and, as the accounts are now kept, afford the only means there is of approximating the facts.

For the purpose of illustrating these changes in denominations, the issues and redemptions of all the different kinds of paper currency, for the first and the last six months of the fiscal year, are given below:

Denomination.	First six months.		Last six months.	
	Issues.	Redemptions.	Issues.	Redemptions.
One dollar	\$9,996,685	\$7,080,517	\$7,586,898	\$9,583,960
Two dollars	6,792,000	4,908,820	7,656,000	6,446,334
Five dollars	31,720,000	21,493,040	26,040,000	26,687,340
Ten dollars	33,080,000	20,785,600	26,720,000	24,316,840
Twenty dollars	24,800,000	14,447,840	19,680,000	14,024,720
Fifty dollars	2,000,000	3,431,850	6,900,000	3,037,400
One hundred dollars	3,420,000	4,781,209	13,750,000	4,369,600
Five hundred dollars	2,900,000	3,200,500	3,420,000	2,965,500
One thousand dollars	8,600,000	4,997,000	9,300,000	8,082,000
Five thousand dollars	9,810,000	4,470,000	8,915,000	10,155,000
Ten thousand dollars	46,620,000	54,130,009	67,020,000	45,020,000
Total	179,738,685	143,726,457	196,987,898	154,688,694

The net changes resulting from these operations, in the amounts outstanding, appear in the following table, which shows the increase or decrease of each denomination for each six months and the net increase for the whole year:

Denomination.	First six months.		Last six months.		Twelve months.
	Increase.	Decrease.	Increase.	Decrease.	Increase.
One dollar	\$2,916,168			\$1,997,062	\$919,106
Two dollars	1,838,180		\$1,209,666		3,092,846
Five dollars	10,226,960			647,340	9,579,620
Ten dollars	12,294,310		2,403,160		14,697,470
Twenty dollars	10,352,160		5,655,280		16,007,440
Fifty dollars		\$1,431,850	3,862,600		2,430,750
One hundred dollars		1,361,200	9,380,400		8,019,200
Five hundred dollars		300,500	454,500		154,000
One thousand dollars	3,603,000		1,218,000		4,821,000
Five thousand dollars	5,340,000			1,240,000	4,100,000
Ten thousand dollars		7,510,000	22,000,000		14,490,000
Total	46,615,778	10,603,550	46,183,606	3,884,402	78,311,432
Net increase	36,012,228		42,209,204		78,311,432

A summary statement of the changes in the outstanding denominations of \$20 and under, and of \$50 and over, will bring out the main facts still more clearly, thus:

Denomination.	First six months.		Last six months.	
	Increase.	Decrease.	Increase.	Decrease.
Twenty dollars and under	\$37,672,778		\$6,623,704	
Fifty dollars and over		\$1,660,550	35,675,500	

It appears from the foregoing that the increase of the smaller denominations in the first six months of the fiscal year, and that of the larger in the last six, were both effected substantially by the use of new material, there being but slight net changes in the aggregates of the several denominations previously outstanding. In both periods the result was

the outcome of the efforts of the Treasury to supply the demands of the public.

Since the money of the country, with the exception of the gold mined or imported by private enterprise, is now all issued by the Treasury, and since the Government in various ways derives a profit from the monopoly, it would seem to be the proper policy to yield to the reasonable preference of the public for the different denominations as much as can be done consistently with law and the interests of the Treasury. Such a policy would contemplate provisions for the periodic changes which seem to be natural, both in the amount and the denominations.

The heavy redemptions have severely taxed the resources of this office, requiring a good deal of work overtime. Even with the best efforts that could be put forth occasional delays have not been avoided. It is probable that an increase of the clerical force employed in this work will be required in the near future.

Tables will be found in the Appendix showing the yearly issues and redemptions of the several kinds of paper from the first. With the exception of a few years prior to 1870, when the unissued reserve was carried without record of denominations, the amounts given as outstanding are those which were actually performing the functions of money.

THE COINAGE.

A very satisfactory change has been effected in the condition of the fractional silver coinage, and another, not less so, in the distribution of the stock of pieces. The improvement in the former particular is the result of the liberal appropriations made by Congress for recoinage, while that in the latter is in no small part traceable to the same origin.

With only small amounts available for the expense of recoinage, the direct object of the appropriation had often to be sacrificed to that of supplying imperative demands for pieces of a particular denomination. The material had to be selected not with reference to its needs for rehabilitation, but with reference to the product required. Pieces so much worn as to be uncurrent could not be touched, since the loss would have been so heavy that the product would have been insufficient. Only pieces so near full weight as to bring the cost of the required product within the appropriation could be operated on. Consequently a good part of former expenditures for recoinage was devoted to working over good material, and brought about no substantial improvement in the condition of the whole stock.

The more adequate provisions made at the last two sessions of Congress have permitted attention to be devoted to the demands of the coinage itself, and by October last all the silver reported by the several offices of the Treasury to be held as uncurrent had been transferred to the mints. The amounts in the different denominations so turned over during the last fiscal year were as follows:

Denomination.	Amount.
Standard dollars	\$42,881.00
50-cent pieces	6,405,802.50
25-cent pieces	685,836.00
20-cent pieces	3,659.40
10-cent pieces	159,311.30
5-cent pieces	29,294.10
3-cent pieces	1,428.48
Total	7,328,212.78

The loss in melting was \$180,985.91. Minor coins amounting to \$80,000 were also transferred to be cleaned.

While noteworthy improvement has been effected by these operations, it must not be understood that no more uncurrent coin is left in the Treasury. Considerable sums of it are still held, being mixed through unassorted lots. The new coins, too, drive in the old to some extent.

A remarkable and satisfactory reduction has occurred in the amount of fractional silver in the Treasury, no less than \$7,000,000 having been disposed of between June 30, 1891, and September 30, 1892, out of \$19,600,000 held at the former date. Several causes appear to have contributed to this result, perhaps not the least effective of them being the change in the practice of the Department in the method of free distribution. So long as less than \$500 could not be obtained from the Treasury by express, without cost for transportation, the applicants were limited to persons and institutions that could afford to carry considerable sums of small change. When the limit was reduced to \$200, merchants and others began to take advantage of the offer, as well as bankers in the smaller places. There have been heavier expenses in the distribution than formerly, but the results in the relief to the Treasury and the increased convenience to the public will doubtless be considered an adequate return.

The improved condition of this coinage, aided by the novelty of the new designs, has doubtless tended to popularize it and contributed largely to the increase of its circulation. The recoinage proposed for the remainder of the present year will probably be attended with similar results. Especially is this expected to be true of the \$2,500,000 of the Columbian half dollars to be struck. The manufacture of these out of uncurrent subsidiary silver in the Treasury can not fail to have the double effect of improving the general stock and of still further relieving the Treasury of surplus holdings. The coins themselves, being limited to the proportion of one to every thirteen of population, and partaking, as they will, of the character of medals, seem destined to little active usefulness as money. They will doubtless be sought as souvenirs, if not as rarities, and remain nominally in circulation, without displacing any considerable amount of other coin.

At present the outlook for the speedy solution of the subsidiary silver problem is very encouraging. It seems, indeed, not unlikely that with wise management the long-existing plethora of the Treasury will soon be relieved altogether.

SPURIOUS AND FRAUDULENT ISSUES.

Counterfeit silver coins and paper currency of the following amounts and denominations were rejected and canceled, during the fiscal year, at the several offices of the Treasury:

Denomination.	Silver coins.	United States notes and silver certificates.	National bank notes.	Fractional currency.	Total.
Twenty-five cents	\$209.00			\$22.50	\$231.50
Fifty cents	281.50			76.00	357.50
One dollar	1,469.00	\$45			1,514.00
Two dollars		469	\$44		513.00
Five dollars		545	505		1,050.00
Ten dollars		660	860		1,520.00
Twenty dollars		1,060	820		1,440.00
Fifty dollars		1,150	300		1,450.00
One hundred dollars		300	300		600.00
Total	1,959.50	4,229	2,389	98.50	8,676.00

A decrease of \$207 in the aggregate, as compared with the preceding year, seems to indicate a slight improvement in the condition of the currency, so far as fraudulent issues are concerned. Some new work in this line has, however, come to light.

Important legislation, at once giving greater security to the public in the handling of paper money, and defining more precisely the character and status of national-bank notes, is embodied in the act of Congress approved July 28, 1892, which reads as follows:

AN ACT to amend the national-bank act in providing for the redemption of national-bank notes stolen from or lost by banks of issue.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the Revised Statutes of the United States, providing for the redemption of national-bank notes, shall apply to all national-bank notes that have been or may be issued to, or received by, any national bank, notwithstanding such notes may have been lost or stolen from the bank and put in circulation without the signature or upon the forged signature of the president or vice-president and cashier.

Approved, July 28, 1892.

The immediate effect of this enactment was to provide for the redemption of incomplete notes of the following description and amounts, which had been issued by the Treasury Department to the banks whose titles they bear, but had been stolen and put into circulation before having been signed by the bank officers:

Bank.	Denomination.	Bank-numbers.	Treasury numbers.	Amount.
Osage National Bank, Osage, Iowa	5's	1751 to 2200	560959 to 561408	\$9,000
National Bank of Pontiac, Pontiac, Ill.	5's	741 765	252111 252135	500
Merchants' National Bank, Albany, N. Y.	10's and 20's	759 766	45195 45202	400
First National Bank, Atchison, Kans.	10's and 20's	655 668	679929 679942	700
National Bank of Barre, Barre, Vt.	10's and 20's	911 936	932805 932830	1,300
National Hide and Leather Bank, Boston, Mass.	10's and 20's	11919 11972	22900 22953	2,700
Kinsman National Bank, Kinsman, Ohio	10's and 20's	520 529	577058 577067	500

This is the last of a series of steps, each leading to the same end, but each, until the last, leaving the matter in a more illogical and unsatisfactory condition than before. Following upon a loss of this kind came the demand of the bank for new notes to take the place of those stolen, which was refused. Consequently, while the thief had no difficulty in passing the notes the bank was lying out of the use of part of its circulation. The surrender of the bonds held as security for the notes was also refused. Next, when the innocent holders who had received the notes for value, on the faith of their being impressions of the genuine plates, presented them for redemption, they were not received. So far the bank was losing interest and the public were losing principal. The thief alone had made his profits. In this position the matter rested until the passage of the act of July 12, 1882, which made it a condition of the extension of national-bank charters that lawful money should be deposited within a certain time for the redemption of the notes issued to the bank prior to the extension, and that the benefit arising from the failure to present notes for redemption should inure to the United States.

At this step the bank lost principal. Then the holders of the notes asked for payment out of the money on deposit in the Treasury. The law officers decided that the Department was without authority to accede. Here the Treasury came in as an active participant, making a quar-

tet of interested parties, of whom the public and the bank were losers, while the Treasury and the thief were gainers. The act above quoted simply turns the profits of the Treasury over to the holders of the notes, thus squaring two of the accounts, and restoring the whole matter to its original position of an affair between the bank and the thief. The banks are left in the situation in which they had been placed by previous legislation, and, so far as known to this office, take no concern in the new law. To the holders of the notes it has come as the righting of a long-standing wrong, and they have not hesitated to give expression to their feelings.

By this act, taken in connection with former ones, which provided for the redemption of incomplete national-bank notes stolen from the Treasury Department, it is virtually settled that these notes derive qualities as money directly from the Department itself, and become binding obligations of the banks of issue by simple delivery thereto. If they are lost by accident or theft the consequences are the same as in the case of any other kind of money. These several acts have at last purged the currency of what had been for so many years its most dangerous and exasperating impurity.

There remains of the appropriation of \$2,500 made by the act of September 30, 1890, for the redemption of certain incomplete notes of the Third National Bank of New York, the First National Bank of Jersey City, and the National City Bank of Lynn, stolen years ago from the office of the Comptroller of the Currency, a balance of \$870, the sum of \$1,630 of the notes having been redeemed since the passage of the act.

It would be a convenience to this office if the balance of this appropriation could be covered into the Treasury to the credit of the appropriation created by the act of July 14, 1890, and known as "National Bank Notes: Redemption Account." This would make these notes redeemable in exactly the same manner as all other national-bank notes. Under the existing arrangement every bank note received at this office has to be scrutinized to ascertain whether it is one of the lot covered by the special appropriation, and as no such scrutiny is now required for any other purpose than the detection of the insignificant number of these particular notes believed still to be outstanding, a very considerable labor is imposed upon this office, with the promise of no practical result whatever. Under the proposed arrangement no such scrutiny would be necessary. It is doubtful whether the whole of the special appropriation will ever be required. The total amount of the notes stolen, less \$1,150 recovered, was \$16,100. Of this, \$7,500 has been provided for by the appropriation referred to and a former one of \$5,000. There is, then, an apparent uncovered balance of \$8,600 outstanding, but, with very few exceptions, no trace of the notes has ever been seen, and it has always been understood that the greater part of them were destroyed. Whatever amount may ultimately come to light, Congress could not now in justice neglect to provide for them all.

In the present shape of the matter, the exhaustion of the appropriation, which, though scarcely to be expected, may not be impossible, would restore the former condition of things, with all its annoyances and inconsistencies. It would be a sensible measure, therefore, it would seem, and perhaps the simplest that could be taken, to appropriate as much, if any, as may be needed for the liquidation of the circulation accounts of the banks concerned, the money to be drawn on only in the event of a deficiency, and only in the sums actually required. This would set all uncertainties at rest, and fully and finally settle this much-vexed question of stolen national-bank notes.

TRUST FUNDS.

United States bonds of the descriptions and amounts shown in the following table were held on June 30 in trust for national banks as security for their circulating notes and for public deposits:

Class of bonds.	Rate of interest.	To secure circulation.	To secure public mon- eys.	Total.
Bonds issued to Pacific railroads	6	\$11, 600, 000	\$1, 116, 000	\$12, 716, 000
Funded loan of 1891, continued at 2 per cent.	2	21, 825, 350	1, 733, 000	23, 558, 350
Funded loan of 1907	4	129, 764, 700	13, 005, 000	142, 769, 700
Total		163, 190, 050	15, 852, 000	179, 042, 050

During the year \$48,575,750 of bonds were deposited and \$27,894,600 withdrawn as security for circulation, making an increase of \$20,681,150. The deposits on account of public funds amounted to \$3,418,000, and the withdrawals to \$13,915,500, diminishing the holdings by \$10,497,500. One hundred and seventy-seven new banks, organized during the year, deposited bonds as security for circulation.

The following-described bonds were held at the end of the fiscal year for the Pacific railroad sinking funds:

Kind of bonds.	Rate per cent.	Union Pacific sinking fund.	Central Pacific sinking fund.	Total.
United States bonds issued to Pacific railroads	6	\$188, 000	\$2, 261, 000	\$2, 449, 000
Union Pacific first mortgage	6	5, 082, 000	595, 000	5, 677, 000
Central Pacific first mortgage	6	3, 000, 000	1, 389, 000	4, 389, 000
Central Branch, Union Pacific	6	860, 000	62, 000	922, 000
Eastern Division, Union Pacific	6	1, 102, 000	95, 000	1, 197, 000
Sioux City and Pacific	6	675, 500	5, 000	680, 500
Western Pacific	6	254, 000	28, 000	282, 000
Total		11, 161, 500	4, 435, 000	15, 596, 500

First-mortgage bonds of the Pacific railroads amounting to \$1,212,000 were added to the sinking fund of the Union Pacific and \$452,000 of like bonds to that of the Central Pacific.

United States Pacific railroad bonds of the amount of \$275,000 held for the Union Pacific were exchanged for a like amount of the first-mortgage bonds of the different roads, at a profit of \$20,264.13 to the fund. A like exchange of \$220,000 was made for the Central Pacific at a profit of \$14,039.12. These profits were invested in first-mortgage bonds. A total addition of \$1,664,000 was made to the par value of the securities composing these funds.

No change occurred during the year in the bonds and stocks held for the Secretary of the Interior as trustee of various Indian tribes. The following is a list of them:

Class of bonds.	Registered.	Coupon.	Total.
Arkansas funded debt		\$168, 000	\$168, 000. 00
Florida State stocks		69, 000	69, 000. 00
Louisiana State stocks		22, 000	22, 000. 00
North Carolina State stocks		41, 000	41, 000. 00
South Carolina State stocks		122, 000	122, 000. 00
Tennessee State stocks	\$191, 666. 66 $\frac{2}{3}$	123, 000	314, 666. 66 $\frac{2}{3}$
Virginia State stocks	540, 000. 00		540, 000. 00
Virginia, Chesapeake and Ohio Canal bonds		1, 000	1, 000. 00
United States bonds issued to Pacific railroads	256, 000. 00		256, 000. 00
Total	987, 666. 66 $\frac{2}{3}$	546, 000	1, 533, 666. 66 $\frac{2}{3}$

United States bonds, as follows, are held under various provisions of law for the institutions named:

Institution.	Rate of interest.	Amount.
American Printing House for the Blind.....	4	\$250,000
Manhattan Savings Institution	4	75,000
North American Commercial Company	2	50,000
Total		375,000

The \$200,000 of 4½ per cent bonds formerly held for the Pennsylvania Company, as security under a contract, were surrendered by direction of the Secretary of the Treasury, the conditions of the contract having been fulfilled, and at the request of the owner were presented for redemption.

The bonds and other securities comprised in the following list belong to the United States, and are held for the Secretary of the Treasury:

Kind.	Amount.
Arkansas State bonds	\$625,000
Louisiana State bonds	15,000
North Carolina State bonds	17,000
Tennessee State bonds	21,000
Virginia State bonds	41,000
Chesapeake and Ohio Canal bonds, guaranteed by Virginia	12,000
South Carolina State stocks	3,000
Florida State stocks	63,000
Total	797,000

A special deposit of \$70,000 United States 4 per cent bonds is held in the name of the Comptroller of the Currency for the benefit of the creditors of the Fidelity National Bank of Cincinnati.

REDEMPTION OF NATIONAL-BANK NOTES.

In proportion to the volume of national-bank notes in circulation the redemptions continue heavy. The causes of this are doubtless to be found in the condition of the money supply of the country, and are probably the same as those which appear to have stimulated the return of the Government issues.

A decrease of \$13,254,883 has already been noticed in connection with the public debt in the fund for the retirement of national-bank circulation. The balance of this fund at the close of the fiscal year was \$26,763,509.25. With no immediate prospect of any considerable fresh deposits, it is to be expected that the fund will continue to run down. Some additions will be made from time to time under the provisions of law requiring deposits after the expiration of charters, but they will not be large.

By arrangement with the Comptroller of the Currency a change has been made in the method of treating fragments redeemable under the regulations for less than the full face value of the note.

The system of part valuation of fragments has never worked well in its application to the issues of banks. When the redemption agency was first established, many fragments valued in proportion to their size came in. For a while it was the practice to redeem them at the

valuation placed upon them by the Comptroller, and to hold them until they could be matched to make up full denominations. After some five years' trial a considerable amount of them had accumulated, forming part of the Treasurer's assets, but unavailable for use, the Comptroller refusing to accept them singly. It was then decided that the Treasurer was not required to bear the risk attending this way of handling them, so they were sent out to the banks and charged to the redemption account, with instructions to hold them until they could be matched and sent to the Comptroller. Thereafter when fragments came in for redemption they were returned to the owner, with the suggestion to apply to the bank of issue. Some banks would accept them, while others would not. In the one case the bank had to lie out of the use of the money, and in the other the owner received nothing. No authority was exercised by the Department in such cases. Frequently banks would redeem under a misapprehension of the regulations. A good deal of correspondence and some dissatisfaction attended the workings of the plan.

Recent legislation having clearly defined the responsibility of the banks for the full redemption of the circulating notes issued to them, and having also established the principle that the profits arising from loss or destruction shall accrue to the United States, the Department doubtless now has full authority to make and enforce proper regulations for the redemption of fragments. The practice with regard to these has therefore been changed, so that parts of notes valued under the regulations at half the original face are now received by the Treasurer directly from the owner and delivered to the Comptroller for credit of the circulation account of the bank of issue. In cases where the redemption is through the 5 per cent fund, the bank will be temporarily deprived of the use of an equal amount of its circulation, but as a large proportion of the banks have surrendered their circulation, or part of it, by the deposit of lawful money, thus retaining no interest whatever in its redemption, less difficulty will be encountered than formerly in disposing of fragmentary notes.

SAFES AND VAULTS.

Attention is respectfully called to the labors of the Commission appointed under the act of Congress approved September 30, 1890, "for the purpose of reporting the best method of safe and vault construction, with a view to renewing or improving the vault facilities of the Treasury Department." By courtesy of the Secretary and the Commission, their report, rendered last summer, was forwarded through this office, where it has not failed to arouse the liveliest interest and to receive the most careful consideration.

The report is so ably prepared, so exhaustive in the treatment of its subject, and so minute and complete in its exposition of the existing state of the manufacture to which it relates, that any attempt to give an abstract of its contents is rendered impossible, if indeed such a notice of it would be proper in this place under any circumstances. The only way in which it ought to be given publicity is by printing it entire, and the hope is entertained that Congress will give it such circulation as it deserves, and as its value will surely gain for it, in the form of an executive document. It is a most important contribution to the literature of the subject, not only summarizing in brief space the present development of the art, but also throwing out suggestions that must prove to be a powerful stimulus to future invention.

The Commission have fully indorsed the representations heretofore made of the urgency of the needs of this office and the subtreasuries. They have also approved, in substance, the recommendations offered with reference to the extent of the reconstruction to be undertaken, and found no fault with the Department's estimates of the probable cost. Such high sanction should have weight commensurate with its authority.

Not the least important point brought out is that the development of improvements in vault construction is so rapid, that what is now the best may in a few years be out of date. The necessity, even, of reconstruction at intervals of ten years or more, under the best of conditions and with the wisest foresight, is contemplated. It is apparent, therefore, that if the full measure of the advantage to be gained from the labors of the Commission is to be realized, prompt steps must be taken to carry their suggestions into effect. If delays are allowed to occur, the work of the Commission will produce no practical result, and the movement which had its initiative in their appointment will have to be abandoned for a new beginning.

PAPER CURRENCY ACCOUNTS.

The present methods of keeping account of the issue and redemption of paper money are imperfect and unsatisfactory. They do not afford the certainty of correctness desirable in a business of the magnitude to which this has grown. There being no record of the redemptions beyond a simple entry of date, denomination, and amount, the safeguards against error are insufficient. The sole reliance for accuracy is in the examination which the notes receive in passing through the Department. A mistake of description in the original schedule, if not discovered before the destruction of the notes, would probably be perpetuated. Worse than this, duplicate numbers, or numbers never regularly issued, would be passed without suspicion. In either case, the fact of an error having occurred might not be brought to light for years, and then only by the condition of the account. If, for example, in the course of the liquidation of a particular issue an overdraft should appear, the fact of some irregularity would be patent, but the correction, or even the location, of the irregularity itself might be impossible.

While some improvement might perhaps be made in the details of the present method, it is doubtful if any system short of a complete numerical registry of every note, with the dates of issue and redemption, would be entirely satisfactory. Such records would not only be a valuable check against the occurrence of errors, but would also bear upon their face a certain evidence of their own integrity, and afford the means of tracing and correcting any mistake that might creep in.

In concluding this report I desire to renew my commendation of the faithfulness and efficiency with which those officially associated with me have performed their reponsible duties.

I have the honor to be, very respectfully, your obedient servant,

E. H. NEBEKER,

Treasurer of the United States.

Hon. CHARLES FOSTER,

Secretary of the Treasury.

APPENDIX.

No. 1.—RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR 1892, AS SHOWN BY WARRANTS ISSUED.

Account.	Receipts.	Expenditures.	Repayments from unexpended appropriations.	Counter credits to appropriations.
Customs	\$177,452,964.15	\$19,988,290.67	\$1,337,723.64	\$31,865.39
Internal revenue	153,971,072.57	14,412,717.33	40,606.92	.....
Lands	3,261,875.58	.....	.....	.....
Miscellaneous	20,251,871.94	.....	.....	.....
Interior civil .....	.....	10,068,209.48	179,771.64	28,642.92
Treasury proper .....	.....	49,094,186.79	2,070,915.64	428,760.90
Diplomatic .....	.....	1,742,400.25	5,181.47	27,890.99
Judiciary .....	.....	4,536,184.09	171,432.00	80,804.02
War Department .....	.....	46,895,456.30	1,953,173.39	1,007,677.78
Navy Department .....	.....	29,174,138.98	620,203.75	6,082,605.57
Interior Department, Indians .....	.....	11,150,577.67	382,010.27	63,380.45
Interior Department, pensions .....	.....	134,583,052.79	6,141,288.03	87.20
Interest on the public debt .....	.....	23,378,116.23	2,472.24	.....
Total, net.	354,937,784.24	345,023,330.58	.....	.....
THE PUBLIC DEBT.				
Gold certificates	73,530,000.00	66,387,500.00	.....	.....
Silver certificates	109,856,000.00	92,956,881.00	.....	.....
Currency certificates	71,690,000.00	64,100,000.00	.....	.....
Refunding certificates .....	.....	10,340.00	.....	.....
United States notes	62,264,000.00	66,264,000.00	.....	.....
Fractional currency .....	.....	4,216.98	.....	.....
One and two year notes of 1863 .....	.....	480.00	.....	.....
Compound-interest notes .....	.....	3,200.00	.....	.....
7-30's of 1864 and 1865 .....	.....	600.00	.....	.....
Funded loan of 1907	15,250.00	.....	.....	.....
Loan of 1860 .....	.....	10,000.00	.....	.....
Funded loan of 1891 .....	.....	24,273,500.00	.....	.....
5-20's of 1862 .....	.....	1,300.00	.....	.....
Loan of 1863 .....	.....	50.00	.....	.....
10-40's of 1864 .....	.....	2,200.00	.....	.....
5-20s of June, 1864 .....	.....	1,000.00	.....	.....
Consols of 1865 .....	.....	4,450.00	.....	.....
Consols of 1867 .....	.....	7,500.00	.....	.....
Loan of July 12, 1882 .....	.....	15,700.00	.....	.....
Consols of 1868 .....	.....	2,000.00	.....	.....
Funded loan of 1881 .....	.....	850.00	.....	.....
Loan of July and August, 1861 .....	.....	10,650.00	.....	.....
Bounty-land scrip .....	.....	50.00	.....	.....
Treasury notes, 1890	60,130,424.00	8,646,770.00	.....	.....
National-bank notes: redemption account	2,977,838.00	16,232,721.00	.....	.....
Total	736,401,296.24	684,019,289.56	12,904,779.08	7,751,715.22
Balance June 30, 1891	698,120,687.69	.....	.....	.....
Balance June 30, 1892 .....	.....	750,502,694.37	.....	.....
Aggregate	1,434,521,983.93	1,434,521,983.93	12,904,779.08	7,751,715.22

No. 2.—RECEIPTS AND EXPENDITURES FOR EACH QUARTER OF THE FISCAL YEAR 1892, AS SHOWN BY WARRANTS ISSUED.

	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Total.
REVENUES.					
Customs	\$45,246,059.75	\$40,409,109.15	\$50,777,989.19	\$41,019,806.06	\$177,452,964.15
Internal revenue	39,083,447.18	38,444,441.23	36,136,715.52	40,306,468.64	153,971,072.57
Public lands	908,768.41	1,001,521.88	715,836.64	685,748.65	3,261,875.58
Miscellaneous	6,007,648.31	4,090,704.14	4,974,982.38	5,178,537.11	20,251,871.94
Total	91,245,923.65	83,945,776.40	92,605,523.73	87,140,500.46	354,937,784.24
EXPENDITURES.					
Civil and miscellaneous	26,441,197.81	23,357,024.37	25,452,357.22	24,591,409.21	99,841,988.61
War Department	13,337,154.95	11,438,417.34	10,574,887.46	11,544,996.55	46,895,456.30
Navy Department	7,562,034.04	7,494,042.30	6,747,089.93	7,370,973.31	29,174,138.98
Indians and pensions	28,800,693.33	39,047,137.21	37,897,837.52	39,987,962.40	145,733,630.46
Interest on the public debt	3,705,594.76	5,860,284.98	7,685,358.11	6,126,878.38	23,378,116.23
Total	79,846,674.89	87,196,906.20	88,357,529.64	89,622,219.85	345,023,330.58

No. 3.—COMPARATIVE STATEMENT OF BALANCES IN THE TREASURY AT THE CLOSE OF THE FISCAL YEARS 1891 AND 1892.

Balance as shown in last report, June 30, 1891					\$698,120,687.69
Net revenue 1892				\$354,937,784.24	
Net expenditures 1892				345,023,330.58	
Excess of revenue over expenditures					9,914,453.66
					708,035,141.35
Public debt.	Issues during year.	Redemptions during year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Funded loan of 1907	\$15,250.00		\$15,250.00		
Silver certificates	109,856,000.00	\$92,956,881.00	16,899,119.00		
Gold certificates	70,530,000.00	66,387,500.00	4,142,500.00		
Currency certificates	71,630,000.00	64,160,000.00	7,530,000.00		
United States notes	66,264,000.00	66,264,000.00			
Refunding certificates		10,340.00		\$10,340.00	
Fractional currency		4,216.98		4,216.98	
Funded loan of 1891		24,273,500.00		24,273,500.00	
National bank notes: redemption account	2,977,838.00	16,232,721.00		13,254,883.00	
Treasury notes of 1890	60,130,424.00	8,646,770.00	51,483,654.00		
Matured debt		60,030.00		60,030.00	
Total	331,463,512.00	338,995,958.98	80,070,523.00	37,602,969.98	
Net excess of issues over redemptions					42,467,553.02
Balance June 30, 1892					750,502,694.37

No. 4.—RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1892, AS SHOWN BY WARRANTS ISSUED.

By whom handled.	Receipts from postal revenues.	Deficiency appropriation.	Total receipts.	Expenditures.
The Treasurer	\$29,930,852.81	\$4,700,000.00	\$34,630,852.81	\$35,820,063.23
Postmasters	41,297,068.99		41,297,068.99	41,297,068.99
Total	71,227,921.80	4,700,000.00	75,927,921.80	77,117,132.22
Balance June 30, 1891			4,279,819.09	
Balance June 30, 1892				3,090,608.67
Aggregate			80,207,740.89	80,207,740.89

No. 5.—ASSETS AND LIABILITIES OF THE TREASURY OFFICES, JUNE 30, 1892.

	Washington.	Baltimore.	New York.	Philadelphia.	Boston.
ASSETS.					
Gold coin	\$26,301,607.75	\$5,749,175.00	\$46,722,971.00	\$4,674,592.00	\$3,735,105.00
Standard silver dollars	149,360,258.00	4,494,224.00	34,692,837.00	11,857,263.00	2,028,798.00
Fractional silver coin	1,332,651.54	443,642.85	4,858,729.01	242,800.82	510,853.75
United States notes	433,370.00	2,831,530.00	18,426,414.00	6,919,841.00	844,004.00
Treasury notes of 1890	261,825.00	88,143.00	1,347,338.00	245,965.00	269,912.00
National bank notes	5,232,044.72	1,373.00	22,065.00	3,917.00	10,498.00
Gold certificates	41,060.00	241,270.00	11,264,150.00	229,550.00	1,358,300.00
Silver certificates	510,482.00	106,117.00	407,579.00	137,469.00	318,555.00
Currency certificates .....	.....	170,000.00	280,000.00	100,000.00	.....
Minor coin	21,792.40	23,813.52	190,732.07	63,840.39	41,592.97
Fractional currency	437.89	.....	.....	40.37	.....
Bonds and interest paid .....	.....	24.00	10,162.61	267.00	10,503.50
Total cash assets	133,545,229.30	14,149,311.37	118,222,977.69	24,475,545.58	9,128,152.22
Transfer account	26,895,483.83	.....	.....	.....	.....
Aggregate	210,441,013.13	14,149,311.37	118,222,977.69	24,475,545.58	9,128,152.22
LIABILITIES.					
Outstanding drafts and checks	281,156.38	12,775.63	955,708.69	291,317.12	147,115.79
Disbursing officers' balances	2,003,646.27	204,217.60	10,773,624.27	954,429.23	978,525.15
Post-Office Department account	224,011.94	47,067.26	1,110,813.48	313,002.40	394,853.44
Bank note 5 per cent redemption fund	6,057,151.56	.....	.....	.....	.....
Other deposit and redemption accounts	2,084,034.45	17,010.00	696,070.00	168,135.00	123,970.00
Total agency account	10,650,000.63	281,070.49	13,536,216.44	1,726,883.84	1,644,464.38
Balance to credit of mints and assay offices .....	.....	.....	6,150,590.04	.....	.....
Balance transfer account .....	.....	1,103,402.23	12,117,485.23	2,470,618.23	1,689,930.22
Balance general account	139,791,012.53	12,764,838.65	86,418,685.98	20,278,043.51	5,793,757.62
Aggregate	210,441,013.13	14,149,311.37	118,222,977.69	24,475,545.58	9,128,152.22
ASSETS.					
Gold coin	\$11,382,700.00	\$6,589,050.00	\$7,782,705.00	\$4,298,432.50	\$46,875,182.00
Standard silver dollars	829,652.00	1,163,058.00	13,670,020.00	15,764,974.00	23,110,296.00
Fractional silver coin	121,128.00	556,933.00	829,266.48	330,628.82	4,096,846.40
United States notes	1,536,400.00	2,522,384.00	399,400.00	36,419.00	29,561.00
Treasury notes of 1890 .....	.....	353,950.00	278,657.00	6,358.00	1,500.00
National bank notes	58,000.00	23,325.00	5,435.00	4,860.00	14,815.00
Gold certificates	383,930.00	953,740.00	351,730.00	360,570.00	2,710.00
Silver certificates	654,786.00	1,159,142.00	450,674.00	508,423.00	113,580.00
Currency certificates .....	.....	40,000.00	.....	.....	.....
Minor coin	31,615.99	44,391.47	25,825.85	5,633.07	15,672.17
Fractional currency .....	.....	.....	.....	.....	.....
Bonds and interest paid	165.00	3,130.00	.....	.....	.....
Total cash assets	14,989,376.99	13,409,153.47	23,793,713.33	21,346,298.39	74,260,162.57
Unavailable .....	.....	.....	.....	701,851.34	.....
Aggregate	14,989,376.99	13,409,153.47	23,793,713.33	22,048,149.73	74,260,162.57
LIABILITIES.					
Outstanding drafts and checks	28,411.19	160,081.35	261,483.34	304,929.80	127,869.41
Disbursing officers' balances	112,524.90	699,567.69	369,130.37	417,552.76	1,003,617.60
Post-Office Department account	238,455.82	414,304.33	131,539.33	44,328.92	133,091.85
Other deposit and redemption accounts	37,890.00	32,760.00	35,640.00	.....	.....
Total agency account	417,281.91	1,306,713.37	797,793.04	766,811.48	1,264,578.86
Balance to credit of mints and assay offices .....	.....	.....	76,159.47	.....	.....
Balance transfer account	1,281,049.17	1,678,435.51	2,168,052.24	2,304,606.38	2,081,904.66
Balance general account	13,291,045.91	10,424,004.59	20,751,708.62	18,976,781.87	70,913,679.05
Aggregate	14,989,376.99	13,409,153.47	23,793,713.33	22,048,149.73	74,260,162.57

No. 6.—ASSETS OF THE TREASURY IN THE CUSTODY OF MINTS AND ASSAY OFFICES, JUNE 30, 1892.

	Dahlongega.	Denver.	Carson City.	New Orleans.
BULLION FUND.				
Gold coin		\$5. 09	\$2, 428, 186. 41	\$170, 000. 00
Gold bullion		37. 26	657, 568. 14	1, 009, 485. 53
Standard silver dollars			4, 120, 656. 00	9, 755, 901. 00
Silver bullion			444, 050. 13	3, 862, 470. 56
Fractional silver coin			22, 085. 38	185, 585. 92
Treasury notes of 1890			104, 890. 09	50, 372. 50
Minor coin .....		.02		
Balance in subtreasuries and national banks		78, 778. 87	133, 169. 28	495, 643. 21
Total available		78, 821. 15	7, 916, 541. 43	15, 529, 461. 72
Unavailable	\$27, 950. 03			
Aggregate	27, 950. 03	78, 821. 15	7, 916, 541. 43	15, 529, 461. 72
BULLION FUND.				
Gold coin	\$7, 802, 084. 50	\$6, 097, 025. 00	\$84. 35	
Gold bullion	26, 359, 776. 41	3, 406, 897. 53	9, 074. 05	
Standard silver dollars	50, 063, 000. 00	36, 301, 360. 00		
Silver bullion	64, 840, 785. 23	7, 154, 467. 41		
Fractional silver coin	387, 618. 87	341, 786. 25		
Treasury notes of 1890	42, 473. 93	270, 988. 58		
Minor coin				
Balance in subtreasuries and national banks	3, 070, 079. 77	216, 315. 22	41, 211. 59	\$31, 309. 38
Total available	152, 565, 819. 71	53, 788, 845. 99	50, 369. 99	31, 309. 38
Unavailable		413, 557. 96	11, 611. 03	32, 000. 00
Aggregate, bullion fund	152, 565, 819. 71	54, 202, 403. 95	61, 981. 02	63, 309. 38
MINOR-COIN METAL FUND.				
United States notes	50, 000. 00			
Aggregate assets	152, 615, 819. 71	54, 202, 403. 95	61, 981. 02	63, 309. 38
BULLION FUND.				
Gold coin		\$1, 910. 00		\$16, 499, 295. 26
Gold bullion	\$34, 976. 31	43, 556, 284. 71	\$26, 724. 42	75, 060, 824. 36
Standard silver dollars		317. 00		100, 247, 220. 00
Silver bullion		455, 321. 15	310. 77	76, 757, 406. 25
Fractional silver coin		22. 05	10. 30	937, 061. 77
United States notes			41. 00	41. 00
Treasury notes of 1890				468, 731. 10
Minor coin	62. 34	2. 80	.17	64. 83
Balance in subtreasuries and national banks	43, 577. 80	2, 172, 342. 14	76, 159. 47	6, 358, 586. 73
Total available	78, 616. 45	46, 186, 199. 35	103, 246. 13	276, 329, 231. 30
Unavailable				485, 119. 02
Aggregate, bullion fund	78, 616. 45	46, 186, 199. 35	103, 246. 13	276, 814, 350. 32
Minor-coin metal fund				50, 000. 00
Aggregate assets	78, 616. 45	46, 186, 199. 35	103, 246. 13	276, 864, 350. 32

No. 7.—GENERAL DISTRIBUTION OF THE ASSETS AND LIABILITIES OF THE TREASURY, JUNE 30, 1892.

	Treasury offices.	Mints and assay offices.	National bank and other depositories.	In transit between offices.	Total.
ASSETS.					
Gold coin.....	\$164,111,520.25	\$16,499,295.26			\$180,610,815.51
Gold bullion.....		75,060,824.36			75,060,824.36
Standard silver dollars.....	256,962,380.00	100,247,220.00		\$382.00	357,209,982.00
Fractional silver coin.....	13,323,530.67	937,061.77		.80	14,260,593.24
Silver bullion.....		76,757,406.25			76,757,406.25
United States notes.....	34,029,323.00	50,041.00		3,197,555.22	37,276,919.22
Treasury notes of 1890.....	2,853,648.00	468,731.10		131,000.00	3,453,379.10
National bank notes.....	5,376,332.72			86,000.00	5,462,332.72
Gold certificates.....	15,217,010.00			313,300.00	15,530,310.00
Silver certificates.....	4,366,837.00			554,002.00	4,920,839.00
Currency certificates.....	590,000.00				590,000.00
Minor coin.....	464,909.90	64.83			464,974.73
Fractional currency.....	478.26			22.00	500.26
Deposits in national bank depositories.....			\$14,723,212.04		14,723,212.04
Bonds and interest paid.....	24,251.11			1,854.00	26,105.11
Total available assets.....	497,320,220.91	270,020,644.57	14,723,212.04	4,284,116.02	786,348,193.54
Unavailable.....	701,851.34	485,119.02	218,463.55		1,405,433.91
Balance in subtreasuries and national banks.....		6,358,586.73			6,358,586.73
Transfer account.....	26,895,483.83				26,895,483.83
Aggregate.....	524,917,556.08	276,864,350.32	14,941,675.59	4,284,116.02	821,007,698.01
LIABILITIES.					
Outstanding drafts and checks.....	2,570,848.70		165,306.14		2,736,154.84
Disbursing officers' bal- ances.....	17,516,835.84		3,977,697.46		21,494,533.30
Post-Office Department account.....	3,051,468.86		1,948.38		3,053,417.24
Bank note 5 per cent re- demption fund.....	6,057,151.56				6,057,151.56
Other deposit and re- demption accounts.....	3,195,509.45			252,335.62	3,447,845.07
Total agency account.....	32,391,814.41		4,144,946.98	252,335.62	36,789,097.01
Balance to credit of mints and assay offices.....	6,226,749.51		131,837.22		6,358,586.73
Balance transfer account.....	26,895,483.83				26,895,483.83
Balance general account.....	459,403,508.33	276,864,350.32	10,664,891.39	4,031,780.40	750,964,530.44
Aggregate.....	524,917,556.08	276,864,350.32	14,941,675.59	4,284,116.02	821,007,698.01

No. 8.—ASSETS AND LIABILITIES OF THE TREASURY, JUNE 30, 1891 AND 1892.

	June 30, 1891.		June 30, 1892	
ASSETS.				
Gold:				
Coin	\$177,820,886.90		\$180,610,726.16	
Bullion	61,311,341.63		75,060,913.71	
		\$239,132,228.53		\$255,671,639.87
Silver:				
Dollars	346,833,089.00		357,171,273.00	
Fractional coin	19,629,479.80		14,227,774.29	
Bullion	28,516,127.01		76,757,406.25	
Trade-dollar bars	4,768,247.70			
		399,746,943.51		448,156,453.54
Paper:				
United States notes	25,348,656.50		37,121,111.55	
Treasury notes of 1890	9,879,713.25		3,453,379.10	
National bank notes	5,706,928.65		5,462,332.72	
Gold certificates	32,423,360.00		15,530,310.00	
Silver certificates	7,479,219.00		4,920,839.00	
Currency certificates	1,905,000.00		590,000.00	
		82,742,877.40		67,077,972.37

No. 8.—ASSETS AND LIABILITIES OF THE TREASURY, ETC.—Continued.

	June 30, 1891.		June 30, 1892.	
ASSETS—continued.				
Other:				
Minor coin	\$328,038.98		\$464,974.73	
Fractional currency	911.90		500.26	
Deposits in national-bank deposi- taries	26,369,482.31		14,726,914.21	
Bonds and interest paid	27,384.22		26,105.11	
		\$26,725,817.41		\$15,218,404.31
Aggregate		748,347,866.85		786,124,560.09
LIABILITIES.				
Agency account:				
Outstanding drafts and checks..	6,080,887.77		2,736,154.84	
Disbursing officers' balances...	32,300,452.41		22,793,085.48	
Post-Office Department account..	4,242,608.13		3,053,412.24	
Bank note 5 per cent redemption fund	4,906,866.81		6,057,151.56	
Other deposit and redemption accounts	2,759,194.24		1,921,957.27	
		50,290,009.36		36,561,761.39
General account:				
Gold certificates	152,486,429.00		156,623,929.00	
Silver certificates	314,715,185.00		331,614,304.00	
Currency certificates	23,780,000.00		30,430,000.00	
Treasury notes of 1890	50,228,417.00		101,712,071.00	
Balance	156,847,826.49		129,182,494.70	
		698,057,857.49		749,562,798.70
Aggregate		748,347,866.85		786,124,560.09

No. 9.—ASSETS AND LIABILITIES OF THE TREASURY, SEPTEMBER 30, 1891 AND 1892.

	September 30, 1891.		September 30, 1892.	
ASSETS.				
Gold:				
Coin	\$178,631,016.26		\$164,550,486.37	
Bullion	66,343,774.65		76,055,422.21	
		\$244,974,790.94		\$240,605,908.58
Silver:				
Dollars	348,341,193.00		356,173,732.00	
Fractional coin	16,846,619.77		12,551,497.61	
Bullion	41,579,253.44		86,000,553.70	
Trade-dollar bars	2,394,260.04			
		409,161,326.25		454,725,783.31
Paper:				
United States notes	19,949,814.84		24,077,857.81	
Treasury notes of 1890	7,045,902.00		5,482,485.00	
National-bank notes	5,695,080.48		7,701,652.12	
Gold certificates	28,332,490.00		25,345,590.00	
Silver certificates	2,920,072.00		2,619,477.00	
Currency certificates	1,990,000.00		970,000.00	
		65,933,359.32		66,197,061.93
Other:				
Minor coin and fractional cur- rency	365,467.93		505,734.45	
Deposits in national-bank deposi- taries	21,137,976.79		15,496,513.29	
Bonds and interest paid	95,288.66		273,590.87	
		21,598,733.38		16,275,838.61
Aggregate		741,668,209.89		777,804,592.43
LIABILITIES.				
Agency account:				
Outstanding drafts and checks ..	6,347,503.53		5,002,553.69	
Disbursing officers' balances	30,603,560.38		24,124,779.53	
Bank-note 5 per cent redemption fund	5,993,703.85		6,262,414.90	
Other deposit and redemption accounts	3,928,725.52		3,749,297.97	
		46,873,493.28		39,139,046.09
General account:				
Gold certificates	140,784,059.00		146,555,989.00	
Silver certificates	324,936,559.00		329,469,304.00	
Currency certificates	19,835,000.00		18,260,000.00	
Treasury notes of 1890	64,251,130.00		112,484,335.00	
Balance	144,987,968.61		131,895,918.34	
		694,794,716.61		738,665,546.34
Aggregate		741,668,209.89		777,804,592.43

No. 10.—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.....	1,433,757.39
South Carolina.....	1,051,422.09
Georgia.....	1,051,422.09
Alabama.....	669,086.79
Louisiana.....	477,919.14
Mississippi.....	382,335.30
Tennessee.....	1,433,757.39
Kentucky.....	1,433,757.39
Missouri.....	382,335.30
Arkansas.....	286,751.49

Total on deposit with the States.....\$28,101,644.91

Deficits and defalcations:

Subtreasuries:

Defalcation, subtreasury United States, New Orleans, 1867, May & Whitaker.....	675,325.22	
subtreasury United States, New Orleans, 1867, May property.....	5,566.31	
Deficit, subtreasury United States, New Orleans, 1885....	20,959.81	\$701,851.34

Mints and assay offices:

Deficits and defalcations, branch mint United States, San Francisco, 1857 to 1869.....	413,557.96	
Defalcation, branch mint United States, Dahlonega, 1861. branch mint United States, Charlotte, 1861..	27,950.03	
United States assay office, Boisé City, 1885, N. H. Camp's account.....	32,000.00	
	11,611.03	485,119.02

National-bank depositaries:

Failure, Venango National Bank of Franklin, Pa.....	181,377.61	
First National Bank of Selma, Ala.....	33,383.87	214,761.38

Depositories United States:

Defalcation, depository United States, Galveston, 1861....	778.66	
depository United States, Baltimore, 1866....	547.50	
depository United States, Pittsburg, 1867....	2,126.11	
Deficit, depository United States, Santa Fe, 1866, short in remittance.....	249.90	3,702.17

Total deficits and defalcations.....1,405,433.91

Total general treasury.....29,507,078.82

POST-OFFICE DEPARTMENT.

Defalcation, subtreasury United States, New Orleans, 1861.....	31,164.44	
depository United States, Savannah, 1861.....	205.76	
depository United States, Galveston, 1861.....	83.36	
depository United States, Little Rock, 1861.....	5,823.50	37,277.06
Aggregate.....		29,544,355.88

No. 11.—FRACTIONAL SILVER COIN OF EACH DENOMINATION IN EACH OFFICE OF THE TREASURY AND MINT, JUNE 30, 1892.

Office.	Fifty cents.	Twenty-five cents.	Twenty cents.	Ten cents.	Five cents.	Three cents.	Unassorted.
TREASURY.							
Washington.....	\$1,175,760.00	\$106,780.00	\$2.80	\$23,270.00	\$28.00	\$2.94	\$26,807.80
Baltimore.....	271,250.00	95,400.00	50.00	55,800.00	350.00	60.00	20,732.85
Boston.....	128,950.00	231,785.00	100.00	58,478.80	1,000.00	66.00	90,473.95
Chicago.....	284,000.00	197,000.00	.....	26,000.00	.....	.....	49,983.00
Cincinnati.....	.....	17,000.00	.....	26,000.00	.....	.....	78,128.00
New Orleans.....	156,395.00	125,030.00	80.00	45,335.00	275.00	.....	3,513.82
New York.....	3,805,000.00	606,000.00	.....	315,000.00	.....	.....	132,729.01
Philadelphia.....	.....	96,000.00	.....	63,000.00	200.00	30.00	83,570.82
San Francisco.....	3,624,616.50	184,705.25	10.80	92,791.70	722.15	.....	194,000.00
St. Louis.....	341,400.00	118,200.00	50.00	43,000.00	250.00	.....	326,366.48
MINT.							
Carson City.....	9,803.50	7,403.75	.....	4,828.10	.....	.....	.....
New Orleans.....	20,000.00	64,000.00	.....	56,000.00	.....	.....	45,588.55
Philadelphia.....	2,000.00	58,000.00	.....	142,627.10	.....	.....	184,991.70
San Francisco.....	96,000.00	88,562.75	.....	61,503.50	.....	.....	95,720.00
Helena.....	.....	.....	.....	.....	.....	.....	62.34
New York.....	18.00	5.75	.....	3.30	.....	.....	.....
St. Louis.....	.....	.....	.....	.....	.....	.....	10.30
Total.....	9,915,188.00	1,995,872.50	293.60	1,013,637.50	2,825.15	158.94	1,332,678.62

No. 12.—MINOR COIN OF EACH DENOMINATION IN EACH OFFICE OF THE TREASURY AND MINT, JUNE 30, 1892.

Office.	Five cents.	Three cents.	Two cents.	One cent.	Unassorted.	Total.
TREASURY.						
Washington.....	\$15,371.00	\$750.00	\$170.00	\$3,967.00	\$1,534.40	\$21,792.40
Baltimore.....	9,950.00	1,350.00	.....	10,290.00	2,223.52	23,813.52
Boston.....	26,370.00	.....	.....	8,444.00	6,778.97	41,592.97
Chicago.....	17,550.00	.....	.....	18,860.00	7,981.47	44,391.47
Cincinnati.....	16,600.00	.....	.....	4,700.00	10,315.99	31,615.99
New Orleans.....	500.00	.....	.....	4,880.75	252.32	5,633.07
New York.....	119,325.00	4,680.00	3,180.00	48,260.00	15,287.07	190,732.07
Philadelphia.....	45,000.00	.....	.....	3,500.00	9,340.39	63,840.39
San Francisco.....	12,003.30	943.23	119.62	2,606.02	.....	15,672.17
St. Louis.....	18,150.00	.....	.....	2,970.00	4,705.85	25,825.85
MINT.						
Philadelphia.....	.....	.....	.....	.....	.....	.....
Denver.....	.....	.....	.....	.....	.02	.02
New York.....	.....	.....	.....	.....	2.30	2.30
St. Louis.....	.....	.....	.....	.....	.17	.17
Total.....	280,819.30	7,723.23	3,469.62	114,477.77	58,422.47	464,912.39

No. 13.—RECONCILIATION OF THE SEVERAL ACCOUNTS AND STATEMENTS OF CASH IN THE TREASURY, JUNE 30, 1892.

Cash in the Treasury, as shown in the monthly debt statement.....	\$785,487,934.81
Add receipts prior to July 1, not yet reported to the Treasurer:	
Treasury offices.....	\$1,026,493.93
National bank depositaries.....	1,496,194.58
For certificates of deposit, act of June 8, 1872.....	110,000.00
For gold certificates, series of 1888.....	25,000.00
	<u>2,657,688.51</u>
	788,145,673.32
Deduct excess of disbursements over receipts, agency account, prior to July 1, not yet reported.....	1,988,542.39
Add unavallable funds treated in the monthly statement of assets and liabilities as cash.....	32,570.84
	<u>2,021,113.23</u>
Aggregate available assets, as stated in this report.....	786,124,560.09
Deduct amount on deposit, agency account, as finally ascertained.....	36,561,761.39
Available funds, general account, as stated in this report.....	749,562,798.70
Add unavallable funds.....	1,405,433.91
Balance, general account, as shown by the Treasurer's books.....	<u>750,968,232.61</u>

Deduct receipts prior to July 1, not yet covered by warrant:

Washington	\$115,306.27
Baltimore	40,059.38
New York	18,795.10
Philadelphia	60,873.63
Boston	1,389.68
Cincinnati	3,376.56
Chicago	55,995.86
St. Louis	27,263.58
New Orleans	856.48
San Francisco	44,805.63
National bank depositaries	96,816.07

\$465,538.24

Balance of covered moneys, general account	750,502,694.37
Add amount on deposit with the States, not borne on the Treasurer's books	28,101,644.91

Balance standing charged to the Treasurer on the Register of the Treasury's books 778,604,339.28

No. 1A.—SEMI-ANNUAL DUTY COLLECTED FROM NATIONAL BANKS FOR EACH FISCAL YEAR.

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864	\$53,193.32	\$95,911.87	\$18,432.07	\$167,537.26
1865	733,247.59	1,087,530.86	133,251.15	1,954,029.60
1866	2,106,785.30	2,633,102.77	406,947.74	5,146,835.81
1867	2,868,636.78	2,650,180.09	321,831.36	5,840,648.23
1868	2,946,343.07	2,564,143.44	306,781.67	5,817,268.18
1869	2,957,416.73	2,614,553.58	312,918.68	5,884,888.99
1870	2,949,744.13	2,614,767.61	375,962.26	5,940,474.00
1871	2,987,021.69	2,802,840.85	385,292.13	6,175,154.67
1872	3,193,570.03	3,120,984.37	389,356.27	6,703,910.67
1873	3,353,186.13	3,196,560.29	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	3,091,785.76	3,505,129.64	632,296.16	7,229,221.56
1877	2,900,957.53	3,451,065.38	660,784.90	7,013,707.84
1878	2,948,047.08	3,273,111.74	560,286.83	6,781,445.65
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	451,293.10	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
1887	2,044,922.75			2,044,922.75
1888	1,616,127.53			1,616,127.53
1889	1,410,331.84			1,410,331.84
1890	1,254,839.65			1,254,839.65
1891	1,216,104.72			1,216,104.72
1892	1,331,287.26			1,331,287.26
Total	72,670,412.30	60,940,067.16	7,855,887.74	141,466,367.20

No. 1B.—UNITED STATES BONDS OF EACH LOAN HELD IN TRUST FOR NATIONAL BANKS, JUNE 30, 1891 AND 1892, AND CHANGES DURING THE FISCAL YEAR.

Account.	Bonds issued to Pacific railroads (6 per cent).	Funded loan of 1891 (4½ per cent).	Funded loan of 1907 (4 per cent).	Funded loan of 1891 continued (2 per cent).	Total.
Bonds held in trust June 30, 1891:					
For circulation	\$7,957,000	\$22,565,950	\$111,985,950		\$142,508,900
For public moneys	2,113,000	3,353,000	20,883,500		26,349,500
Total	10,070,000	25,918,950	132,869,450		168,858,400
Deposited and withdrawn during fiscal year:					
For circulation—					
Deposited	3,838,000	1,580,000	20,779,900	\$22,377,850	48,575,750
Withdrawn	195,000	24,145,950	3,001,150	552,500	27,894,600
For public moneys—					
Deposited	410,000		850,000	2,158,000	3,418,000
Withdrawn	1,407,000	3,353,000	8,730,500	425,000	13,915,500
Bonds held in trust June 30, 1892:					
For circulation	11,600,000		129,764,700	21,825,350	163,190,050
For public moneys	1,116,000		13,003,000	1,733,000	15,852,000
Total	12,716,000		142,767,700	23,558,350	179,042,050

No. 16.—RECEIPTS AND DISBURSEMENTS OF PUBLIC MONEYS THROUGH NATIONAL-BANK DEPOSITARIES, BY FISCAL YEARS.

Fiscal year.	Receipts.	Funds transferred to depositary banks.	Funds transferred to Treasury by depositary banks.	Drafts drawn on depositary banks.	Balance.
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.....	497,566,676.42	13,523,972.62	363,085,565.65	149,772,756.11	34,298,319.34
1867.....	351,737,083.83	8,405,903.63	331,039,872.57	37,218,612.76	26,182,821.47
1868.....	225,244,144.75	9,404,392.00	215,311,460.69	22,218,187.92	23,301,709.61
1869.....	105,160,573.67	10,052,199.44	114,748,877.24	14,890,463.75	8,875,141.73
1870.....	120,084,041.79	2,466,521.06	111,123,926.18	11,818,228.61	8,483,549.79
1871.....	99,299,840.85	2,633,129.45	89,428,544.04	13,790,961.01	7,197,015.04
1872.....	106,104,855.16	3,050,444.05	94,938,603.76	13,635,837.49	7,777,873.00
1873.....	169,602,743.98	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	13,657,678.25	11,914,004.89
1876.....	97,402,227.57	2,445,451.49	89,981,146.99	13,909,616.83	7,870,920.13
1877.....	106,470,261.22	2,353,196.29	94,276,400.35	14,862,200.88	7,555,776.41
1878.....	99,781,053.48	2,385,920.38	90,177,963.35	12,606,870.60	6,937,916.32
1879.....	109,397,525.67	6,890,489.06	100,498,469.29	15,544,058.34	7,183,403.42
1880.....	119,493,171.94	6,489,634.17	109,641,232.61	15,525,023.03	7,999,953.86
1881.....	131,820,002.20	5,646,092.46	118,143,724.91	18,388,772.82	8,933,550.79
1882.....	143,261,541.41	5,256,574.29	129,131,305.07	18,709,928.56	9,610,432.86
1883.....	145,974,256.86	5,292,840.22	132,075,358.80	18,771,472.81	10,030,698.33
1884.....	129,100,449.35	5,501,161.18	116,227,722.17	17,688,442.52	10,716,144.17
1885.....	119,056,058.94	4,798,782.35	105,952,609.09	17,633,253.03	10,985,141.34
1886.....	123,592,221.68	8,786,546.55	112,862,815.24	16,464,462.15	14,036,632.18
1887.....	128,482,769.20	11,476,372.92	118,372,954.27	16,432,743.24	19,190,076.79
1888.....	132,591,946.77	80,082,442.39	161,168,708.67	15,782,267.54	54,913,489.74
1889.....	139,316,214.49	20,732,547.15	152,338,700.22	19,309,039.25	43,305,511.91
1890.....	147,761,566.81	20,285,150.91	163,808,952.13	20,548,812.80	26,994,464.70
1891.....	152,389,837.70	21,364,103.93	154,461,345.29	23,386,731.39	32,900,329.65
1892.....	159,380,415.47	24,793,023.09	172,351,836.36	22,162,485.24	12,559,446.61
Total...	5,190,368,325.29	306,506,432.68	4,435,496,885.15	1,048,818,426.21	.....

No. 17.—NUMBER OF NATIONAL BANKS AND OF NATIONAL-BANK DEPOSITARIES AND AMOUNT OF BONDS HELD FOR THEM AT THE CLOSE OF EACH FISCAL YEAR.

Fiscal year.	Number of banks.	Number of depositaries.	Bonds held to secure circulation.	Bonds held to secure public funds.	Total of bonds held.
1863.....	26	.....	\$1,185,750	.....	\$1,185,750
1864.....	407	204	44,266,900	\$30,009,750	74,276,650
1865.....	1,294	330	235,989,700	32,707,500	268,697,200
1866.....	1,634	382	327,310,350	38,177,500	365,487,850
1867.....	1,636	385	340,607,500	39,177,950	379,785,450
1868.....	1,640	370	341,495,900	38,517,950	380,013,850
1869.....	1,619	276	342,851,600	25,423,350	368,274,950
1870.....	1,612	148	342,278,550	16,072,500	358,351,050
1871.....	1,723	159	359,885,550	15,536,500	375,422,050
1872.....	1,853	163	380,440,700	15,329,000	395,769,700
1873.....	1,968	158	390,410,550	15,210,000	405,620,550
1874.....	1,983	154	391,171,200	15,390,200	406,561,400
1875.....	2,076	145	376,314,500	14,547,200	390,861,700
1876.....	2,091	143	341,394,750	14,578,000	355,972,750
1877.....	2,078	145	338,713,600	15,377,000	354,090,600
1878.....	2,056	124	349,540,400	13,858,000	363,404,400
1879.....	2,048	127	354,254,600	14,421,400	368,676,000
1880.....	2,076	131	361,652,050	14,777,000	376,429,050
1881.....	2,115	130	360,505,900	15,293,500	375,801,400
1882.....	2,239	134	360,722,700	15,925,000	376,647,700
1883.....	2,417	140	356,596,500	17,116,000	373,712,500
1884.....	2,625	135	334,147,850	17,060,000	351,207,850
1885.....	2,689	132	312,145,200	17,607,000	329,752,200
1886.....	2,809	160	275,974,800	19,659,900	295,634,700
1887.....	3,014	200	191,960,700	26,485,500	218,452,200
1888.....	3,128	290	178,312,650	56,128,000	234,440,650
1889.....	3,262	270	148,121,450	45,222,000	193,343,450
1890.....	3,508	205	145,228,300	29,713,000	174,941,300
1891.....	3,675	185	142,508,900	26,349,500	168,858,400
1892.....	3,765	159	163,190,050	15,852,000	179,042,050

No. 18.—BONDS HELD FOR THE SINKING FUNDS OF THE PACIFIC RAILROAD COMPANIES AT THE CLOSE OF EACH FISCAL YEAR.

Year.	Funded loan of 1907 (4 per cent).	Bonds issued to Pacific railroads (6 per cent).	First-mortgage bonds of Pacific railroads (6 per cent).	Total.
UNION PACIFIC.				
1881 to 1884.....	\$32,650	\$361,000		\$393,650
1885.....	3,123,650	361,000		3,484,650
1886.....	4,218,650	361,000		4,579,650
1887.....	4,478,650	1,043,000	\$360,000	5,881,650
1888.....	4,478,650	1,043,000	1,195,000	6,716,650
1889.....	4,478,650	1,043,000	2,018,000	7,539,650
1890.....	2,908,250	1,043,000	4,666,500	8,617,750
1891.....		1,043,000	8,906,500	9,949,500
1892.....		188,000	10,973,500	11,161,500
CENTRAL PACIFIC.				
1881 to 1886.....		444,000		444,000
1887.....		2,548,000	42,000	2,590,000
1888.....		2,548,000	352,000	2,900,000
1889.....		2,548,000	666,000	3,214,000
1890.....		2,548,000	1,009,000	3,557,000
1891.....		2,548,000	1,435,000	3,983,000
1892.....		2,261,000	2,174,000	4,435,000

No. 19.—RECEIPTS AND DISBURSEMENTS OF THE SEVERAL KINDS OF MONEY AT THE TREASURY OFFICES ON ALL ACCOUNTS FOR THE FISCAL YEAR 1892.

Kind.	Washing-ton.	Baltimore.	New York.	Philadei-phia.	Boston.
RECEIPTS.					
Gold coin.....	\$273,630	\$2,005,357	\$95,406,071	\$10,754,538	\$1,632,493
Standard silver dollars.....	1,275,370	1,151,525	6,705,439	3,981,921	3,419,226
Fractional silver coin.....	1,670,897	1,632,649	11,198,324	3,574,676	1,986,006
United States notes.....	143,067,651	14,294,292	168,789,215	32,232,444	20,631,407
Treasury notes of 1890.....	70,432,013	1,455,272	143,857,617	6,550,305	3,467,313
National-bank notes.....	66,691,365	384,625	2,775,984	835,450	1,453,269
Gold certificates.....	76,689,659	1,869,472	454,423,211	8,188,620	5,906,560
Silver certificates.....	208,159,810	8,617,920	104,602,748	34,041,065	29,951,587
Total.....	568,160,395	30,911,112	987,763,659	100,209,019	68,447,861
DISBURSEMENTS.					
Gold coin.....	98,493	1,920,432	105,662,068	11,817,600	2,927,211
Standard silver dollars.....	946,286	713,319	3,696,572	2,317,452	3,277,403
Fractional silver coin.....	1,774,717	1,461,366	15,587,404	3,486,773	1,798,996
United States notes.....	145,147,638	12,273,053	105,743,157	27,541,430	21,781,662
Treasury notes of 1890.....	61,156,550	1,507,584	149,239,426	6,444,271	3,222,037
National-bank notes.....	66,691,365	373,000	2,769,300	884,009	1,754,000
Gold certificates.....	96,062,750	2,052,280	459,769,372	8,054,800	8,004,080
Silver certificates.....	209,644,843	8,559,560	96,831,548	34,313,195	30,324,822
Total.....	581,542,642	28,840,594	999,292,847	94,859,521	73,090,211
RECEIPTS.					
Kind.	Cincinnati.	Chicago.	St. Louis.	New Orleans.	San Fran-cisco.
Gold coin.....	\$685,635	\$4,767,702	\$796,375	\$854,140	\$28,345,478
Standard silver dollars.....	2,164,395	5,175,123	5,170,580	5,975,146	2,357,854
Fractional silver coin.....	1,852,556	3,444,067	2,324,715	1,104,677	2,100,874
United States notes.....	6,920,932	18,029,670	9,160,187	9,850,693	200,600
Treasury notes of 1890.....	125,800	750,465	1,779,457	4,128,314	1,500
National-bank notes.....	1,878,895	2,022,835	893,597	852,074	113,935
Gold certificates.....	593,175	4,029,490	2,175,610	1,836,180	47,270
Silver certificates.....	5,917,575	24,073,652	23,266,109	14,872,597	508,202
Total.....	20,138,963	62,293,604	45,566,630	39,523,766	33,731,873

No. 19.—RECEIPTS AND DISBURSEMENTS OF THE SEVERAL KINDS OF MONEY AT THE TREASURY OFFICES ON ALL ACCOUNTS, ETC.—Continued.

Kind.	Cincinnati.	Chicago.	St. Louis.	New Orleans.	San Francisco.
DISBURSEMENTS.					
Gold coin	\$4, 164	\$2, 194, 722	\$253, 655	\$7, 880	\$26, 226, 232
Standard silver dollars	2, 158, 155	5, 231, 120	4, 099, 105	3, 080, 207	556, 004
Fractional silver coin	1, 578, 686	3, 723, 771	2, 289, 656	1, 081, 467	3, 964, 664
United States notes	7, 526, 082	18, 585, 784	9, 522, 868	9, 659, 588	264, 257
Treasury notes of 1890	113, 293	396, 515	1, 509, 300	4, 260, 470	1, 900
National bank notes	1, 816, 010	2, 010, 540	882, 404	849, 000	115, 000
Gold certificates	1, 046, 000	11, 821, 420	2, 231, 310	2, 595, 310	43, 720
Silver certificates	6, 889, 086	23, 782, 726	23, 154, 685	14, 498, 257	681, 715
Total	21, 131, 476	67, 751, 598	44, 042, 983	36, 032, 179	31, 853, 492

No. 20.—RECEIPTS AND DISBURSEMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK ON ALL ACCOUNTS SAVE EXCHANGE, DURING THE FISCAL YEAR 1892.

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>July.</i>				
Gold coin	\$3, 177, 385	\$439, 135	\$2, 738, 250	.....
Standard silver dollars	581, 300	118, 797	462, 503	.....
Fractional silver coin	852, 865	1, 174, 636	.....	\$321, 771
United States notes	18, 345, 059	15, 097, 128	2, 647, 931	.....
Treasury notes of 1890	11, 926, 104	10, 410, 961	1, 515, 143	.....
National bank notes	176, 420	232, 000	.....	55, 580
Gold certificates	28, 344, 784	31, 380, 040	.....	3, 035, 256
Silver certificates	5, 796, 324	8, 516, 225	.....	2, 719, 901
Total	69, 200, 241	67, 968, 922	7, 363, 827	6, 132, 508
<i>August.</i>				
Gold coin	3, 022, 383	1, 569, 490	1, 452, 893	.....
Standard silver dollars	507, 581	153, 664	353, 917	.....
Fractional silver coin	811, 968	400, 968	411, 000	.....
United States notes	14, 964, 909	12, 214, 821	2, 750, 088	.....
Treasury notes of 1890	14, 002, 444	11, 245, 585	2, 756, 859	.....
National bank notes	173, 440	240, 000	.....	66, 051
Gold certificates	29, 910, 729	26, 611, 409	3, 299, 320	.....
Silver certificates	3, 568, 570	6, 760, 810	.....	3, 192, 240
Total	66, 962, 533	59, 196, 747	11, 024, 077	3, 258, 291
<i>September.</i>				
Gold coin	7, 135, 796	1, 304, 962	5, 830, 834	.....
Standard silver dollars	550, 851	109, 243	441, 608	.....
Fractional silver coin	810, 207	1, 338, 607	.....	528, 400
United States notes	18, 914, 404	26, 035, 497	.....	7, 121, 093
Treasury notes of 1890	12, 942, 971	17, 799, 922	.....	4, 856, 951
National bank notes	192, 196	247, 000	.....	54, 804
Gold certificates	28, 608, 905	37, 719, 278	.....	9, 110, 373
Silver certificates	3, 616, 513	7, 949, 728	.....	4, 333, 215
Total	72, 771, 843	92, 504, 237	6, 272, 442	26, 004, 836
<i>October.</i>				
Gold coin	23, 426, 093	399, 780	23, 026, 313	.....
Standard silver dollars	502, 015	123, 904	378, 111	.....
Fractional silver coin	894, 669	535, 612	359, 057	.....
United States notes	12, 023, 230	18, 495, 512	.....	6, 472, 282
Treasury notes of 1890	10, 159, 811	14, 108, 421	.....	3, 948, 610
National bank notes	222, 600	278, 000	.....	55, 400
Gold certificates	31, 767, 745	50, 596, 031	.....	18, 828, 286
Silver certificates	3, 805, 659	6, 874, 381	.....	3, 068, 722
Total	82, 801, 822	91, 411, 641	23, 763, 481	32, 373, 300

No. 20.—RECEIPTS AND DISBURSEMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK ON ALL ACCOUNTS SAVE EXCHANGE, ETC.—Cont'd.

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>November.</i>				
Gold coin	\$7,671,353	\$1,147,920	\$6,523,433	.....
Standard silver dollars	466,892	146,826	320,066	.....
Fractional silver coin	756,965	662,313	94,652	.....
United States notes	6,913,661	7,400,629	.....	\$486,968
Treasury notes of 1890	6,586,585	7,120,681	.....	534,096
National-bank notes	141,117	197,000	.....	55,883
Gold certificates	31,889,037	35,168,553	.....	3,279,516
Silver certificates	3,033,604	5,485,580	.....	2,451,976
Total	57,459,214	57,329,502	6,938,151	6,808,439
<i>December.</i>				
Gold coin	4,136,790	538,783	3,598,007	.....
Standard silver dollars	728,680	143,136	585,544	.....
Fractional silver coin	1,114,193	990,676	183,517	.....
United States notes	5,627,731	6,822,176	.....	1,194,445
Treasury notes of 1890	7,042,446	6,953,677	88,769	.....
National-bank notes	182,090	242,000	.....	59,910
Gold certificates	40,967,374	39,470,958	1,496,416	.....
Silver certificates	3,824,266	7,043,593	.....	3,219,327
Total	63,623,570	62,144,999	5,952,253	4,473,682
<i>January.</i>				
Gold coin	14,483,078	872,530	13,610,548	.....
Standard silver dollars	614,429	88,500	525,929	.....
Fractional silver coin	1,037,473	856,729	180,744	.....
United States notes	12,360,334	8,952,251	3,408,083	.....
Treasury notes of 1890	10,182,514	6,672,674	3,509,840	.....
National-bank notes	234,437	273,000	.....	38,563
Gold certificates	41,411,525	45,541,268	.....	4,129,743
Silver certificates	6,992,309	10,615,209	.....	3,622,900
Total	87,316,099	73,872,161	21,335,144	7,791,206
<i>February.</i>				
Gold coin	4,055,223	1,222,935	2,832,288	.....
Standard silver dollars	489,912	152,003	337,909	.....
Fractional silver coin	887,242	135,043	752,199	.....
United States notes	17,360,271	10,510,498	6,849,833	.....
Treasury notes of 1890	13,880,131	8,616,083	5,264,048	.....
National-bank notes	161,653	214,000	.....	52,347
Gold certificates	26,401,337	28,775,458	.....	2,374,121
Silver certificates	6,686,322	9,012,243	.....	2,325,921
Total	69,922,091	58,638,203	16,036,277	4,752,389
<i>March.</i>				
Gold coin	6,374,684	1,475,330	4,898,354	.....
Standard silver dollars	582,299	158,052	424,247	.....
Fractional silver coin	1,095,677	647,812	387,865	.....
United States notes	10,821,396	10,340,384	481,012	.....
Treasury notes of 1890	14,277,218	10,231,788	4,045,430	.....
National-bank notes	180,736	236,000	.....	55,264
Gold certificates	29,376,314	33,786,793	.....	4,410,479
Silver certificates	4,637,483	7,046,099	.....	2,408,616
Total	67,285,807	63,922,758	10,237,408	6,874,359
<i>April.</i>				
Gold coin	3,248,219	2,511,045	737,174	.....
Standard silver dollars	533,314	181,963	351,351	.....
Fractional silver coin	975,549	527,051	648,498	.....
United States notes	8,241,892	8,610,893	.....	369,001
Treasury notes of 1890	8,812,132	8,539,414	272,718	.....
National-bank notes	187,467	244,000	.....	56,533
Gold certificates	28,280,024	36,498,746	.....	8,218,722
Silver certificates	4,300,226	6,463,301	.....	2,163,075
Total	54,578,823	63,376,413	2,009,741	10,807,331

No. 20.—RECEIPTS AND DISBURSEMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK ON ALL ACCOUNTS SAVE EXCHANGE, ETC.—Cont'd.

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>May.</i>				
Gold coin.....	\$3,753,172	\$1,334,140	\$2,419,032	.....
Standard silver dollars.....	524,338	183,923	335,415	.....
Fractional silver coin.....	956,183	694,082	262,101	.....
United States notes.....	8,507,048	5,700,363	2,806,685	.....
Treasury notes of 1890.....	9,412,998	9,762,433	.....	\$349,435
National-bank notes.....	133,755	183,000	.....	49,245
Gold certificates.....	21,572,115	30,000,854	.....	8,428,739
Silver certificates.....	5,851,583	7,991,770	.....	2,140,187
Total	50,711,192	55,855,615	5,823,233	10,967,656
<i>June.</i>				
Gold coin.....	1,494,892	3,564,358	.....	2,069,466
Standard silver dollars.....	584,617	209,224	375,393	.....
Fractional silver coin.....	1,064,940	203,508	861,432	.....
United States notes.....	13,839,196	9,373,713	4,465,483	.....
Treasury notes of 1890.....	13,884,527	20,231,249	.....	6,346,722
National-bank notes.....	145,085	183,000	.....	37,915
Gold certificates.....	23,348,984	34,808,199	.....	11,459,215
Silver certificates.....	7,187,915	8,524,030	.....	1,336,115
Total	61,550,156	77,097,281	5,702,308	21,249,433

No. 21.—RECEIPTS AND DISBURSEMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK, ON EXCHANGE ACCOUNT, DURING THE FISCAL YEAR 1892.

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>July.</i>				
Gold coin.....	\$437,683	\$6,630,327	.....	\$6,192,644
Standard silver dollars.....	4,057	177,675	.....	173,618
Fractional silver coin.....	12	553,950	.....	553,938
United States notes.....	2,547,800	2,886,632	.....	338,832
Treasury notes of 1890.....	1,083,525	1,441,100	.....	357,575
National-bank notes.....	56,705	.....	\$56,705	.....
Gold certificates.....	4,773,888	524,412	4,249,476	.....
Silver certificates.....	3,782,612	472,186	3,310,426	.....
Total	12,686,282	12,686,282	7,616,607	7,616,607
<i>August.</i>				
Gold coin.....	1,576,848	2,178,020	.....	601,172
Standard silver dollars.....	2,208	152,820	.....	150,612
Fractional silver coin.....	11	487,219	.....	487,208
United States notes.....	1,439,970	2,555,500	.....	1,115,530
Treasury notes of 1890.....	728,770	1,125,304	.....	396,534
National-bank notes.....	57,920	.....	57,920	.....
Gold certificates.....	2,136,436	1,678,076	458,360	.....
Silver certificates.....	2,693,787	459,011	2,234,776	.....
Total	8,635,950	8,635,950	2,751,056	2,751,056
<i>September.</i>				
Gold coin.....	1,317,518	2,879,789	.....	1,562,271
Standard silver dollars.....	3,637	177,163	.....	173,526
Fractional silver coin.....	12	599,321	.....	599,309
United States notes.....	1,743,140	2,811,500	.....	1,068,360
Treasury notes of 1890.....	960,640	2,555,009	.....	1,594,369
National-bank notes.....	56,650	.....	56,650	.....
Gold certificates.....	3,823,314	1,355,681	2,467,633	.....
Silver certificates.....	2,976,049	502,497	2,473,552	.....
Total	10,880,960	10,880,960	4,997,835	4,997,835

No. 21.—RECEIPTS AND DISBURSMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK, ON EXCHANGE ACCOUNT, ETC.—Continued.

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>October.</i>				
Gold coin	\$402,661	\$12,653,032		\$12,250,371
Standard silver dollars	2,950	223,390		220,440
Fractional silver coin	12	704,690		704,678
United States notes	1,685,200	1,970,000		284,800
Treasury notes of 1890	678,688	1,182,514		503,826
National bank notes	63,085	300	\$62,785	
Gold certificates	12,509,007	1,399,091	11,109,916	
Silver certificates	3,013,621	222,207	2,791,414	
Total	18,355,224	18,355,224	13,964,115	13,964,115
<i>November.</i>				
Gold coin	1,145,886	4,515,024		3,369,138
Standard silver dollars	2,890	194,610		191,720
Fractional silver coin	11	636,998		636,987
United States notes	1,034,665	1,317,000		282,335
Treasury notes of 1890	659,500	423,500	236,000	
National bank notes	50,050		50,050	
Gold certificates	5,195,069	3,587,433	1,607,636	
Silver certificates	2,765,480	178,986	2,586,494	
Total	10,853,551	10,853,551	4,480,180	4,480,180
<i>December.</i>				
Gold coin	533,996	1,776,929		1,242,933
Standard silver dollars	4,115	159,540		155,425
Fractional silver coin	11	721,497		721,486
United States notes	1,488,490	703,410	785,080	
Treasury notes of 1890	574,382	449,508	124,874	
National bank notes	62,280		62,280	
Gold certificates	2,420,364	4,513,520		2,093,156
Silver certificates	3,507,140	275,374	3,231,766	
Total	8,590,778	8,590,778	4,204,000	4,204,000
<i>January.</i>				
Gold coin	872,828	11,506,348		10,633,520
Standard silver dollars	3,906	105,230		101,324
Fractional silver coin	210	501,128		500,918
United States notes	1,346,534	1,906,215		559,681
Treasury notes of 1890	397,131	903,525		506,394
National bank notes	42,320		42,320	
Gold certificates	11,818,580	3,748,447	8,070,133	
Silver certificates	4,534,378	344,994	4,189,384	
Total	19,015,887	19,015,887	12,301,837	12,301,837
<i>February.</i>				
Gold coin	1,226,356	7,269,033		6,042,677
Standard silver dollars	3,160	104,972		101,812
Fractional silver coin	10	561,224		561,214
United States notes	1,285,525	1,703,010		417,485
Treasury notes of 1890	489,245	1,437,007		947,762
National bank notes	45,235		45,235	
Gold certificates	7,728,612	1,425,861	6,302,751	
Silver certificates	2,421,354	698,390	1,722,964	
Total	13,199,497	13,199,497	8,070,950	8,070,950
<i>March.</i>				
Gold coin	1,486,869	8,049,013		6,562,144
Standard silver dollars	3,013	140,180		137,167
Fractional silver coin	17	645,596		645,579
United States notes	1,716,630	2,921,000		1,204,370
Treasury notes of 1890	538,715	2,119,000		1,580,275
National bank notes	53,055		53,055	
Gold certificates	9,187,920	1,558,591	7,629,329	
Silver certificates	2,935,141	487,980	2,447,161	
Total	15,921,360	15,921,360	10,129,545	10,129,545

REPORT ON THE FINANCES.

No. 21.—RECEIPTS AND DISBURSEMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK, ON EXCHANGE ACCOUNT, ETC.—Continued.

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>April.</i>				
Gold coin	\$2,508,924	\$9,787,537	.....	\$7,278,613
Standard silver dollars	4,201	161,145	.....	156,944
Fractional silver coin	71	647,619	.....	647,548
United States notes	1,534,605	1,980,070	.....	445,465
Treasury notes of 1890	543,620	1,194,017	.....	650,397
National bank notes	57,360	.....	\$57,360	.....
Gold certificates	10,081,520	3,027,258	7,054,262	.....
Silver certificates	2,406,308	338,963	2,067,345	.....
Total	17,136,609	17,136,609	9,178,967	9,178,967
<i>May.</i>				
Gold coin	1,337,271	4,938,117	.....	3,600,846
Standard silver dollars	2,750	168,290	.....	165,540
Fractional silver coin	13	645,221	.....	645,208
United States notes	1,862,925	2,975,015	.....	1,112,090
Treasury notes of 1890	1,782,860	1,225,000	557,860	.....
National bank notes	49,555	.....	49,555	.....
Gold certificates	5,022,664	2,382,625	2,640,039	.....
Silver certificates	2,486,238	210,008	2,276,230	.....
Total	12,544,276	12,544,276	5,523,684	5,523,684
<i>June.</i>				
Gold coin	3,583,163	18,107,992	.....	14,524,829
Standard silver dollars	3,374	156,320	.....	152,946
Fractional silver coin	12	679,904	.....	679,892
United States notes	3,164,600	1,860,000	1,304,600	.....
Treasury notes of 1890	2,304,660	3,385,006	.....	1,080,346
National bank notes	50,255	.....	50,255	.....
Gold certificates	17,842,064	4,200,789	13,641,275	.....
Silver certificates	1,769,866	327,983	1,441,883	.....
Total	28,717,994	28,717,994	16,438,013	16,438,013

No. 22.—MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878, AND PERCENTAGE OF EACH KIND OF MONEY RECEIVED.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certifi- cates.	Silver certifi- cates.	United States notes.	Treasury notes of 1890.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1878—April (18 to 30)	\$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	.....
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	18.2	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	.....
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	.....
July	9,335,000	0.3	0.1	.....	15.1	84.5	.....
August	10,565,000	0.4	0.3	.....	18.6	80.7	.....
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	.....
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	2	.....
July	13,301,000	57.7	0.1	.....	31.4	3	.....
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	10,375,000	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	.....

**No. 22.—MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878,
AND PERCENTAGE OF EACH KIND OF MONEY RECEIVED—Continued.**

Month.	Receipts.	Gold coin.	Silver coin.	Gold certifi- cates.	Silver certifi- cates.	United States notes.	Treasury notes of 1890.
		Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
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	.....
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	.....
1882—January.....	13,393,000	72.9	0.1	.....	20.3	6.7	.....
February.....	13,589,000	66.5	0.1	.....	24.8	8.6	.....
March.....	14,000,000	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	.....
July.....	13,790,000	68.5	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	32.1	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	.....
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	69.4	20.2	7.0	.....
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	.....
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	.....
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	.....
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	32.8	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.....	8,644,000	0.7	0.2	32.5	33.3	33.3	.....
July.....	11,821,000	0.7	0.2	28.8	23.0	46.7	.....
August.....	12,700,500	0.6	0.3	47.4	18.5	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	.....
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	.....
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	.....
December.....	10,546,000	1.2	0.3	66.7	15.5	16.3	.....
1887—January.....	11,808,000	0.9	0.4	67.8	16.2	14.7	.....
February.....	13,112,000	0.4	0.2	74.2	10.1	15.1	.....
March.....	14,212,000	0.8	0.3	74.5	11.4	13.0	.....

**No. 22.—MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878,
AND PERCENTAGE OF EACH KIND OF MONEY RECEIVED—Continued.**

Month.	Receipts.	Gold coin.	Silver coin.	Gold certifi- cates.	Silver certifi- cates.	United States notes.	Treasury notes of 1890.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1887—April	\$11,556,000	1.1	0.3	71.6	13.4	13.6	.....
May	10,900,000	1.0	0.4	72.4	14.1	12.1	.....
June	11,840,000	1.3	0.3	72.6	12.0	13.8	.....
July	12,714,000	1.4	0.4	76.2	10.4	11.6	.....
August	15,612,000	0.8	0.2	79.9	8.8	10.3	.....
September	13,833,000	1.1	0.2	79.9	8.4	10.4	.....
October	12,392,000	1.2	0.3	78.1	9.1	11.3	.....
November	10,187,000	1.2	0.5	75.4	10.8	12.1	.....
December	9,789,000	1.1	0.4	74.8	11.0	12.7	.....
1888—January	13,509,000	0.7	0.3	77.6	11.0	10.4	.....
February	13,150,000	0.6	0.2	75.8	10.3	13.4	.....
March	11,059,000	0.6	0.4	78.7	9.2	11.1	.....
April	11,176,000	0.7	0.3	73.1	12.5	13.4	.....
May	9,990,000	0.9	0.4	69.6	16.1	13.0	.....
June	10,996,484	0.7	0.3	73.5	14.4	11.1	.....
July	14,163,438	0.4	0.2	83.0	8.3	8.1	.....
August	13,800,980	0.5	0.1	87.6	5.5	5.3	.....
September	12,138,688	0.4	0.2	89.1	4.4	5.9	.....
October	11,978,438	0.4	0.2	89.5	3.6	6.3	.....
November	9,610,437	0.3	0.2	87.2	5.4	6.9	.....
December	10,966,445	0.2	0.2	86.3	4.1	9.2	.....
1889—January	14,037,625	0.1	0.1	83.0	6.2	10.4	.....
February	12,954,630	0.1	0.1	85.1	5.3	9.2	.....
March	13,422,511	0.1	0.1	87.5	3.1	9.3	.....
April	11,962,153	0.1	0.1	88.8	2.7	8.3	.....
May	11,066,791	0.2	0.1	81.5	5.9	12.3	.....
June	10,697,716	0.1	0.1	74.5	6.5	18.8	.....
July	13,791,000	0.1	0.1	85.6	3.8	10.4	.....
August	13,324,514	0.2	0.1	86.5	2.9	10.3	.....
September	12,015,653	0.2	0.1	89.7	2.1	7.9	.....
October	12,201,906	0.1	0.1	90.5	2.0	7.3	.....
November	11,175,885	0.2	0.1	92.6	1.3	5.8	.....
December	10,997,977	0.2	0.1	92.4	2.0	5.3	.....
1890—January	15,223,480	0.1	0.0	92.5	2.8	4.6	.....
February	13,888,075	0.1	0.1	95.0	1.8	3.0	.....
March	12,569,867	0.1	0.1	95.7	1.4	2.7	.....
April	13,617,857	0.2	0.1	95.4	1.6	2.7	.....
May	10,671,516	0.2	0.1	93.6	2.5	3.6	.....
June	14,492,128	0.1	0.0	94.5	2.7	2.7	.....
July	17,173,016	0.1	0.1	95.3	2.0	2.5	.....
August	12,978,335	0.1	0.0	91.7	1.7	3.0	3.5
September	15,767,331	0.1	0.1	85.5	1.4	1.9	11.0
October	16,093,061	0.2	0.0	80.9	1.3	2.1	15.5
November	10,154,328	0.3	0.1	80.4	1.7	2.9	14.6
December	10,704,055	0.3	0.1	87.8	1.9	3.0	6.9
1891—January	16,794,456	0.1	0.0	88.5	2.1	4.1	5.2
February	12,280,373	0.1	0.0	81.0	6.6	5.0	7.3
March	10,520,414	0.2	0.0	64.9	16.5	6.0	12.4
April	7,711,917	0.2	0.0	47.0	20.0	7.2	25.6
May	7,449,775	0.2	0.0	27.8	26.8	15.0	30.2
June	9,131,418	0.2	0.0	12.3	14.0	44.6	28.9
July	11,303,169	0.2	0.0	14.9	8.5	49.0	27.4
August	10,460,330	0.2	0.0	12.6	5.2	50.5	31.5
September	9,961,740	0.1	0.1	11.7	4.4	55.3	28.4
October	9,337,291	0.2	0.0	19.8	4.4	44.0	31.6
November	8,502,785	0.1	0.0	43.5	2.8	31.3	22.3
December	9,314,666	0.1	0.0	65.3	3.1	14.8	16.7
1892—January	11,960,445	0.1	0.0	66.1	4.3	15.0	14.5
February	11,628,815	0.1	0.0	25.8	9.3	36.2	28.6
March	10,871,923	0.1	0.0	18.7	5.7	42.5	33.0
April	8,879,912	0.2	0.0	14.9	6.9	46.4	31.6
May	8,103,436	0.1	0.0	9.9	13.0	40.6	36.4
June	9,591,270	0.2	0.0	8.0	15.9	26.8	49.1
July	12,295,908	0.1	0.0	13.8	15.5	23.4	42.2
August	13,175,485	0.0	0.0	12.1	10.4	25.6	51.9
September	11,335,347	0.0	0.0	3.6	10.9	45.8	39.7

**No. 23.—SHIPMENTS OF SILVER COIN FROM THE TREASURY OFFICES AND MINTS
FROM JULY 1, 1885, TO JUNE 30, 1892.**

Office.	From July 1, 1891, to June 30, 1892.			Silver coin shipped from July 1, 1885, to June 30, 1891.	Total.
	Standard dollars.	Fractional silver.	Total.		
TREASURY.					
Washington.....	\$655,499.70	\$307,479.05	\$962,978.75	\$6,075,361.29	\$7,038,340.04
Baltimore.....	126,000.00	192,889.55	318,889.55	3,165,033.93	3,483,923.48
New York.....	1,766,776.55	2,211,863.55	3,978,640.10	24,871,412.87	28,850,052.97
Philadelphia.....	181,948.75	1,707,216.05	1,889,164.80	6,776,815.36	8,665,980.16
Boston.....	2,689,699.00	1,143,779.20	3,833,478.20	20,980,920.35	24,814,398.55
Cincinnati.....	2,166,584.30	1,349,048.75	3,515,633.05	18,578,948.46	22,094,581.61
Chicago.....	4,913,494.90	2,776,422.66	7,689,917.56	33,974,524.37	41,664,441.93
St. Louis.....	3,414,990.00	1,688,654.25	5,103,644.25	21,970,229.94	27,073,874.19
New Orleans.....	2,100.00	935,093.70	937,193.70	5,598,667.57	6,445,861.27
Total.....	15,917,093.20	12,312,446.76	28,229,539.96	141,901,914.14	170,131,454.10
San Francisco.....	274,200.00	1,874,633.00	2,148,833.00	12,090,611.75	14,239,444.75
MINT.					
Philadelphia.....	2,553,473.75	26,699.75	2,580,173.50	17,149,611.28	19,729,784.78
New Orleans.....	5,416,000.00		5,416,000.00	40,732,040.55	46,148,040.55
San Francisco.....	329,820.00	56,700.00	386,520.00	5,792,630.00	6,179,150.00
Carson City.....	124,000.00		124,000.00	423,130.00	547,130.00
Total.....	8,423,293.75	83,399.75	8,506,693.50	64,098,011.83	72,604,705.33
Total shipments.....	24,614,586.95	14,270,479.51	38,885,066.46	218,090,537.72	256,975,604.18

No. 24.—SHIPMENTS OF SILVER COIN SINCE JUNE 30, 1885, FROM THE TREASURY OFFICES AND MINTS, AND CHARGES THEREON FOR TRANSPORTATION.

Period.	From Treasury offices east of the Rocky Mountains.			From mints.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$21,805,109.81	\$29,774.76	\$1.36	\$10,960,927.76	\$33,537.58	\$3.06
Fiscal year 1887.....	23,112,760.02	31,466.96	1.36	9,973,642.82	18,055.37	1.81
Fiscal year 1888.....	23,260,809.83	34,070.67	1.46	10,596,043.10	16,060.46	1.51
Fiscal year 1889.....	22,456,964.98	34,860.22	1.55	9,408,495.70	14,585.02	1.55
Fiscal year 1890.....	23,865,227.25	38,938.91	1.65	10,578,223.15	18,936.62	1.79
1890—July.....	2,080,637.00	3,372.43	.....	659,998.80	1,957.32	.....
August.....	2,988,305.40	4,758.55	.....	1,234,493.20	3,235.02	.....
September.....	4,121,605.00	7,053.12	.....	2,289,498.00	5,498.90	.....
October.....	3,836,735.30	6,667.73	.....	2,285,996.85	4,946.86	.....
November.....	2,450,263.10	3,790.06	.....	1,522,499.55	3,385.77	.....
December.....	2,271,244.90	3,603.86	.....	1,591,495.85	3,133.90	.....
1891—January.....	954,556.10	1,821.69	.....	752,999.40	1,553.47	.....
February.....	1,273,433.30	1,742.47	.....	473,499.25	889.15	.....
March.....	1,736,954.15	2,476.78	.....	540,998.75	1,345.25	.....
April.....	1,647,261.80	2,397.37	.....	560,498.30	1,439.66	.....
May.....	1,922,340.90	3,173.53	.....	361,999.05	994.76	.....
June.....	2,117,705.30	3,826.36	.....	306,697.30	708.36	.....
Fiscal year 1891.....	27,401,042.25	44,184.00	1.61	12,580,674.30	29,088.42	2.31
1891—July.....	2,188,437.60	3,709.65	.....	345,998.50	763.47	.....
August.....	2,769,027.10	4,365.16	.....	597,097.70	1,433.67	.....
September.....	3,535,076.65	6,342.93	.....	1,433,395.85	2,829.72	.....
October.....	3,775,417.05	6,484.51	.....	1,694,997.90	3,584.30	.....
November.....	2,477,514.80	3,287.49	.....	992,988.80	1,970.23	.....
December.....	2,442,378.26	4,215.48	.....	1,074,298.05	1,860.33	.....
1892—January.....	1,167,322.40	1,736.54	.....	322,996.50	1,321.62	.....
February.....	1,543,287.95	2,288.80	.....	434,598.10	1,123.10	.....
March.....	1,935,079.90	2,831.09	.....	445,426.70	1,622.75	.....
April.....	1,825,365.90	2,559.65	.....	444,097.85	1,351.01	.....
May.....	1,954,653.20	3,088.84	.....	486,797.55	1,275.41	.....
June.....	2,615,969.15	4,429.13	.....	234,000.00	445.36	.....
Fiscal year 1892.....	28,229,539.96	46,239.27	1.64	8,506,693.50	19,630.97	2.31

No. 24.—SHIPMENTS OF SILVER COIN SINCE JUNE 30, 1885, FROM THE TREASURY OFFICES AND MINTS, AND CHARGES THEREON FOR TRANSPORTATION—Cont'd.

Period.	From subtreasury at San Francisco.			Total.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$795,000.00	\$4,508.65	\$5.67	\$33,561,037.57	\$67,820.99	\$2.02
Fiscal year 1887.....	2,110,500.00	12,831.05	6.08	35,196,902.84	62,353.38	1.77
Fiscal year 1888.....	3,129,855.00	19,926.55	6.37	36,986,707.93	70,057.68	1.89
Fiscal year 1889.....	2,893,814.00	19,864.10	6.86	34,759,274.68	69,309.34	1.99
Fiscal year 1890.....	2,245,230.00	15,170.20	6.76	36,688,685.40	73,045.73	1.99
1890—July.....	75,300.00	347.75	.....	2,815,935.80	5,677.55	.....
August.....	101,120.00	356.75	.....	4,323,918.60	8,350.32	.....
September.....	111,475.00	528.45	.....	6,522,578.00	13,080.47	.....
October.....	76,930.00	425.25	.....	6,199,662.15	12,039.84	.....
November.....	47,420.00	214.45	.....	4,020,182.65	7,390.28	.....
December.....	31,420.00	132.60	.....	3,894,160.75	6,870.36	.....
1891—January.....	12,430.00	37.80	.....	1,719,985.50	2,912.96	.....
February.....	29,130.00	86.45	.....	1,776,062.55	2,718.07	.....
March.....	37,130.00	152.35	.....	2,315,082.90	3,974.38	.....
April.....	29,510.00	103.85	.....	2,237,270.10	3,940.88	.....
May.....	138,740.00	593.15	.....	2,423,079.95	4,761.44	.....
June.....	225,607.75	1,006.35	.....	2,650,010.35	5,541.07	.....
Fiscal year 1891.....	916,212.75	3,985.20	4.35	40,897,929.30	77,257.62	1.89
1891—July.....	237,940.00	1,021.50	.....	2,772,376.10	5,494.62	.....
August.....	318,868.00	1,285.30	.....	3,684,992.80	7,634.13	.....
September.....	331,515.00	1,606.70	.....	5,299,937.50	10,779.35	.....
October.....	252,055.00	1,287.35	.....	5,722,469.95	11,356.16	.....
November.....	173,180.00	1,057.55	.....	3,643,683.60	6,315.27	.....
December.....	116,059.00	731.20	.....	3,632,735.31	6,807.01	.....
1892—January.....	60,869.00	256.00	.....	1,551,187.90	3,314.16	.....
February.....	90,255.00	442.40	.....	2,068,151.05	3,854.30	.....
March.....	118,510.00	548.70	.....	2,499,016.60	5,102.54	.....
April.....	111,880.00	511.55	.....	2,381,343.75	4,722.21	.....
May.....	130,302.00	561.65	.....	2,571,752.75	4,925.90	.....
June.....	207,400.00	998.55	.....	3,057,369.15	5,783.04	.....
Fiscal year 1892.....	2,148,833.00	10,808.45	4.80	38,885,066.46	76,178.69	1.96

No. 25.—TRANSACTIONS BETWEEN THE SUBTREASURY AND CLEARING HOUSE IN NEW YORK DURING EACH FISCAL YEAR FROM 1884.

Period.	Checks sent to clearing house.	Checks received from clearing house.	Balances due assistant treasurer.	Balances due clearing house.
Fiscal year 1884.....	\$116,666,000.26	\$295,541,948.32	\$1,331,880.02	\$180,207,828.08
Fiscal year 1885.....	109,420,072.25	278,830,720.11	694,284.08	170,104,931.94
Fiscal year 1886.....	125,782,520.53	276,855,487.30	1,643,279.86	152,716,246.63
Fiscal year 1887.....	116,671,928.61	353,470,901.64	181,409.57	236,980,382.60
Fiscal year 1888.....	99,999,535.24	337,849,743.13	382,681.63	238,832,889.52
Fiscal year 1889.....	132,109,004.39	424,429,651.01	2,268,958.36	294,589,604.98
Fiscal year 1890.....	126,595,570.62	359,395,045.27	33,185.69	232,832,660.34
Fiscal year 1891.....	131,025,051.85	383,315,729.77	.....	252,290,677.92
1891—July.....	12,736,628.26	29,919,667.46	.....	17,183,039.20
August.....	11,322,335.05	21,811,463.68	277,014.70	10,766,143.33
September.....	10,928,834.78	30,809,121.45	.....	19,880,286.67
October.....	10,988,925.54	33,251,199.39	.....	22,262,273.85
November.....	9,685,924.89	23,176,574.03	.....	13,490,649.14
December.....	11,522,284.61	26,938,941.24	.....	15,416,656.63
1892—January.....	9,043,732.90	35,118,064.88	.....	26,074,331.98
February.....	9,949,586.47	24,599,498.53	.....	14,649,912.06
March.....	11,328,222.39	23,865,249.01	.....	12,537,026.62
April.....	9,980,372.21	27,698,240.58	.....	17,717,868.37
May.....	8,191,441.53	23,513,858.69	.....	15,322,417.11
June.....	9,850,882.24	27,556,675.22	.....	17,705,792.98
Fiscal year 1892.....	125,529,170.92	328,258,554.16	277,014.70	203,006,397.94

No. 26.—AMOUNT OF EACH KIND OF MONEY PAID INTO THE CLEARING HOUSE IN NEW YORK IN SETTLEMENT OF BALANCES AGAINST THE SUBTREASURY DURING EACH MONTH FROM JULY, 1889.

Month.	United States notes.	Treasury notes of 1890.	Gold certificates.	Silver certificates.	Total.
1889—July	\$154,835.28		\$23,320,000.00		\$23,474,835.28
August	154,208.90		28,049,000.00		28,203,208.90
September	136,926.32		20,861,000.00		20,997,926.32
October	73,579.53		22,129,500.00		22,203,079.53
November	138,874.90		14,705,000.00		14,843,874.90
December	144,470.77		20,653,000.00		20,797,470.77
1890—January	145,349.00		26,984,000.00		27,129,349.00
February	112,066.85		8,382,000.00		8,494,066.85
March	1,888,121.57		19,258,000.00		20,646,121.57
April	156,484.83		17,173,000.00		17,329,484.83
May	144,624.11		9,811,000.00		9,955,624.11
June	142,618.28		18,615,000.00		18,757,618.28
Total	2,892,160.34		229,940,500.00		232,832,660.34
July	143,239.41		26,996,000.00		27,139,239.41
August	144,536.20	\$291,800.00	15,488,000.00		15,924,336.20
September	48,855.67	4,296,000.00	47,851,500.00		52,196,355.67
October	49,445.81	3,293,600.00	14,738,000.00		18,081,045.81
November	62,264.63	3,737,900.00	7,527,000.00		11,327,164.63
December	15,528.41	2,304,890.00	15,301,900.00		17,622,318.41
1891—January	2,722.22	3,665,210.00	18,937,900.00		22,605,832.22
February	281,196.04	2,721,730.00	9,999,900.00	\$53,575.00	13,056,401.04
March	473,205.81	2,539,705.00	17,863,000.00	6,210.00	20,882,120.81
April	101,186.25	2,177,146.00	12,958,000.00	1,465.00	15,237,797.25
May	1,201,140.29	1,897,190.00	10,260,000.00	545.00	13,358,875.29
June	5,556,416.18	5,032,775.00	14,270,000.00		24,859,191.18
Total	8,079,736.92	31,957,946.00	212,191,200.00	61,795.00	252,290,677.92
July	6,302,199.20	5,578,840.00	5,302,000.00		17,183,039.20
August	3,268,188.33	4,462,955.00	3,035,000.00		10,766,143.33
September	7,714,206.67	5,241,080.00	6,925,000.00		19,880,286.67
October	4,649,228.85	4,681,050.00	12,732,000.00		22,062,278.85
November	2,760,239.14	2,682,410.00	8,048,000.00		13,490,649.14
December	1,969,886.03	3,159,270.00	10,288,000.00		15,416,656.03
1892—January	2,508,111.98	3,079,220.00	19,887,000.00		20,074,331.98
February	4,958,197.06	4,711,715.00	4,980,000.00		14,649,912.06
March	4,017,421.62	4,276,605.00	4,243,000.00		12,537,026.62
April	4,403,118.37	3,671,750.00	9,643,000.00		17,717,668.37
May	1,866,698.11	4,991,719.00	8,464,000.00		15,322,417.11
June	5,466,672.98	10,490,120.00	3,749,000.00		17,705,792.98
Total	47,883,663.94	57,826,734.00	97,296,000.00		203,006,397.94

No. 27.—OLD DEMAND NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
Five dollars	\$21,800,000		\$21,777,757.50	\$22,242.50
Ten dollars	20,030,000		20,009,475.00	20,525.00
Twenty dollars	18,200,000		18,187,120.00	12,880.00
Total	60,030,000		59,974,352.50	55,647.50

No. 28.—UNITED STATES NOTES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>New issue.</i>					
One dollar		\$28,351,343	\$1,652	\$27,580,514.80	\$770,833.20
Two dollars		34,071,128	2,650	33,489,354.80	581,773.20
Five dollars		101,000,000	24,610	100,595,873.50	404,126.50
Ten dollars		118,010,000	46,570	114,758,485.00	3,251,515.00
Twenty dollars		102,920,000	58,940	101,181,018.00	1,738,982.00
Fifty dollars		30,055,200	8,400	29,825,020.00	230,180.00

**No. 28.—UNITED STATES NOTES OF EACH ISSUE AND DENOMINATION ISSUED,
REDEEMED, AND OUTSTANDING, ETC.—Continued.**

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>New issue—Continued.</i>					
One hundred dollars.....		\$40,000,000	\$19,300	\$39,673,700.00	\$326,300.00
Five hundred dollars.....		58,986,000	5,000	58,778,000.00	208,000.00
One thousand dollars.....		155,928,000	10,000	155,744,000.00	184,000.00
Unknown.....				135,000.00	
Deduct unknown.....					7,695,709.90 135,000.00
Total.....		669,321,676	177,122	661,760,966.10	7,560,709.90
<i>Series of 1869.</i>					
One dollar.....		42,456,812	7,319	42,093,395.80	363,416.20
Two dollars.....		50,511,920	9,807	50,177,846.00	334,074.00
Five dollars.....		50,581,760	75,085	49,994,646.00	587,114.00
Ten dollars.....		85,221,240	325,560	83,564,857.00	1,656,383.00
Twenty dollars.....		73,162,400	429,840	71,214,026.00	1,948,374.00
Fifty dollars.....		30,200,000	74,250	29,576,125.00	623,875.00
One hundred dollars.....		37,104,000	194,600	35,959,470.00	1,144,530.00
Five hundred dollars.....		44,890,000	5,500	44,660,000.00	230,000.00
One thousand dollars.....		79,700,000	107,000	78,958,000.00	742,000.00
Unknown.....				865,000.00	
Deduct unknown.....					7,629,766.20 865,000.00
Total.....		493,828,132	1,228,961	487,063,365.80	6,764,766.20
<i>Series of 1874.</i>					
One dollar.....		18,988,000	4,107	18,870,658.70	117,341.30
Two dollars.....		16,520,000	4,604	16,436,643.60	83,356.40
Fifty dollars.....		24,460,000	279,450	23,861,080.00	1,098,920.00
Five hundred dollars.....		28,000,000	60,000	27,974,000.00	26,000.00
Total.....		87,968,000	348,161	86,642,382.30	1,325,617.70
<i>Series of 1875.</i>					
One dollar.....		26,212,000	11,154	26,016,228.80	195,773.20
Two dollars.....		23,036,000	11,838	22,875,151.20	160,848.80
Five dollars.....		46,180,000	103,000	45,527,155.50	656,844.50
Ten dollars.....		23,660,000	139,830	23,055,449.00	604,551.00
Twenty dollars.....		25,000,000	268,740	23,934,304.00	1,065,696.00
Fifty dollars.....		2,000,000	34,050	1,932,855.00	67,145.00
One hundred dollars.....		16,200,000	265,000	14,995,740.00	1,204,260.00
Five hundred dollars.....		28,400,000	99,000	27,888,000.00	512,000.00
Total.....		190,688,000	937,662	185,920,971.50	4,767,028.50
<i>Series of 1878.</i>					
One dollar.....		12,512,000	10,041	12,387,273.70	124,726.30
Two dollars.....		9,352,000	8,014	9,267,473.80	84,526.20
Five dollars.....		50,160,000	108,130	29,574,297.50	585,702.50
Ten dollars.....		26,000,000	224,710	25,149,932.00	850,068.00
Twenty dollars.....		34,800,000	486,240	33,221,078.00	1,578,922.00
Fifty dollars.....		10,500,000	222,800	9,775,845.00	724,155.00
One hundred dollars.....		20,200,000	468,300	18,510,350.00	1,689,650.00
Five hundred dollars.....		12,000,000	352,500	11,248,000.00	752,000.00
One thousand dollars.....		24,000,000	319,000	22,287,000.00	1,713,000.00
Five thousand dollars.....		20,000,000		19,885,000.00	15,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
Total.....		239,524,000	2,199,735	231,196,270.00	8,327,730.00
<i>Series of 1880.</i>					
One dollar.....	\$1,208,000	57,068,000	501,862	54,578,025.00	2,489,975.00
Two dollars.....	336,000	49,408,000	538,507	47,571,116.80	1,836,883.20
Five dollars.....	19,480,000	203,340,000	15,096,960	143,979,583.50	59,360,416.50
Ten dollars.....	19,280,000	173,640,000	17,489,700	87,363,542.00	86,276,458.00
Twenty dollars.....	12,960,000	166,800,000	17,228,680	59,927,954.00	106,872,046.00
Fifty dollars.....	1,600,000	29,200,000	3,034,450	15,174,125.00	14,025,875.00
One hundred dollars.....	1,980,000	40,680,000	3,746,700	19,238,990.00	21,441,010.00
Five hundred dollars.....	5,320,000	19,720,000	1,856,500	9,428,500.00	10,291,500.00
One thousand dollars.....	4,100,000	48,000,000	1,864,000	32,659,000.00	15,341,000.00
Total.....	66,264,000	787,856,000	61,372,359	469,920,836.30	317,935,163.70

No. 29.—TREASURY NOTES OF 1890 OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
One dollar.....	\$3,503,583	\$7,160,000	\$1,502,909	\$1,642,876	\$5,517,124
Two dollars.....	6,688,000	9,864,000	1,267,068	1,291,974	8,572,026
Five dollars.....	14,620,000	24,840,000	1,469,585	1,593,400	23,246,600
Ten dollars.....	15,360,000	32,820,000	1,722,330	2,234,620	30,685,380
Twenty dollars.....	8,320,000	11,760,000	860,880	382,200	11,377,800
One hundred dollars.....	4,090,000	10,990,000	771,000	957,700	10,032,300
One thousand dollars.....	6,700,000	13,600,000	1,563,000	2,168,000	11,432,000
Total.....	59,281,583	111,134,000	8,646,770	10,270,770	100,863,230

No. 30.—CURRENCY CERTIFICATES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Series of 1872.</i>					
Five thousand dollars.....		\$55,185,000	\$10,000	\$55,105,000	\$80,000
Ten thousand dollars.....		201,000,000		200,970,000	30,000
Total.....		256,185,000	10,000	256,075,000	110,000
<i>Series of 1875.</i>					
Five thousand dollars.....		47,250,000		47,040,000	210,000
Ten thousand dollars.....	\$70,800,000	769,100,000	64,150,000	679,000,000	30,100,000
Total.....	70,800,000	756,350,000	64,150,000	726,040,000	30,310,000

No. 31.—GOLD CERTIFICATES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Act March 3, 1863.</i>					
Twenty dollars.....		\$960,000.00		\$959,780.00	\$220
One hundred dollars.....		20,234,300.00	\$500	20,215,900.00	18,400
Five hundred dollars.....		32,844,000.00		32,829,500.00	14,500
One thousand dollars.....		121,881,000.00	6,000	121,837,000.00	44,000
Five thousand dollars.....		457,885,000.00		457,850,000.00	35,000
Ten thousand dollars.....		314,330,000.00		314,180,000.00	150,000
Account Geneva award.....		33,000,580.46		33,000,580.46	
Total.....		981,134,880.46	6,500	980,872,760.46	262,120
<i>Act July 12, 1882, series 1882.</i>					
Twenty dollars.....	\$160,000	27,360,000.00	2,260,800	15,239,246.00	12,120,754
Fifty dollars.....	400,000	21,400,000.00	1,748,900	14,293,045.00	7,106,955
One hundred dollars.....	400,000	24,800,000.00	2,379,300	13,983,400.00	10,816,600
Five hundred dollars.....	1,000,000	29,200,000.00	2,512,000	19,355,000.00	9,845,000
One thousand dollars.....	7,000,000	60,300,000.00	7,865,000	40,167,500.00	20,132,500
Five thousand dollars.....	2,000,000	62,500,000.00	5,595,000	49,310,000.00	13,190,000
Ten thousand dollars.....	11,000,000	163,000,000.00	14,020,000	130,120,000.00	32,880,000
Total.....	21,960,000	388,560,000.00	36,381,000	282,468,191.00	106,091,809
<i>Act July 12, 1882, series 1883.</i>					
Five thousand dollars.....	16,725,000	46,910,000.00	9,020,000	29,325,000.00	17,585,000
Ten thousand dollars.....	31,840,000	104,280,000.00	20,980,000	71,620,000.00	32,660,000
Total.....	48,565,000	151,190,000.00	30,000,000	100,945,000.00	50,245,000

No. 32.—SILVER CERTIFICATES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Series of 1878.</i>					
Ten dollars.....		\$2,274,000	\$6,950	\$2,252,607	\$21,393
Twenty dollars.....		2,746,000	18,600	2,690,112	55,888
Fifty dollars.....		3,250,000	27,400	3,155,450	94,550
One hundred dollars.....		3,540,000	25,900	3,447,500	92,500
Five hundred dollars.....		4,650,000	7,500	4,619,500	30,500
One thousand dollars.....		14,490,000	9,000	14,453,000	37,000
Total.....		30,950,000	95,350	30,618,169	331,831
<i>Series of 1880.</i>					
Ten dollars.....		86,000,000	4,900,983	78,427,451	7,572,549
Twenty dollars.....		80,760,000	5,933,140	68,754,892	12,005,108
Fifty dollars.....	\$6,900,000	19,900,000	1,019,550	8,278,740	11,621,260
One hundred dollars.....	10,700,000	26,900,000	1,280,200	11,194,880	15,705,120
Five hundred dollars.....		11,700,000	1,268,000	10,549,500	1,150,500
One thousand dollars.....	100,000	12,300,000	1,336,000	10,944,000	1,356,000
Total.....	17,700,000	237,560,000	15,737,870	188,149,463	49,410,537
<i>Series of 1886.</i>					
One dollar.....	11,364,000	72,484,000	14,620,433	46,675,224.90	25,808,775.10
Two dollars.....	2,976,000	42,000,000	9,433,610	29,224,104.60	12,775,895.40
Five dollars.....	20,760,000	169,400,000	31,289,910	69,860,185.50	99,539,814.50
Ten dollars.....	23,160,000	142,040,000	20,245,100	41,042,441.00	100,997,559.00
Twenty dollars.....	23,040,000	33,600,000	1,426,700	1,598,200.00	32,001,800.00
Total.....	81,300,000	459,524,000	77,015,753	188,400,156.00	271,123,844.00
<i>Series of 1891.</i>					
One dollar.....	1,508,000	1,508,000	5,000	5,000.00	1,503,000.00
Two dollars.....	4,448,000	4,448,000	94,058	94,058.00	4,353,942.00
Five dollars.....	2,900,000	2,900,000	8,100	8,100.00	2,891,900.00
Ten dollars.....	2,000,000	2,000,000	750	750.00	1,999,250.00
Total.....	10,856,000	10,856,000	107,908	107,908.00	10,748,092.00

No. 33.—FRACTIONAL CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Issue and denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>First issue.</i>				
Five cents.....	\$2,242,889.00	\$12.00	\$1,214,729.97	\$1,028,159.03
Ten cents.....	4,115,378.00	20.00	2,871,692.75	1,243,685.25
Twenty-five cents.....	5,225,696.00	25.00	4,186,973.73	1,038,722.27
Fifty cents.....	8,631,672.00	40.00	7,661,957.30	969,714.70
Total.....	20,215,635.00	97.00	15,935,353.75	4,280,281.25
<i>Second issue.</i>				
Five cents.....	2,794,826.10	15.00	2,096,381.49	698,444.61
Ten cents.....	6,176,084.30	25.00	5,264,180.57	911,903.73
Twenty-five cents.....	7,648,341.25	25.00	6,903,270.06	745,071.19
Fifty cents.....	6,545,232.00	45.00	5,795,276.60	749,955.40
Total.....	23,164,483.65	110.00	20,059,108.72	3,105,374.93
<i>Third issue.</i>				
Three cents.....	601,923.90	3.03	511,676.93	90,246.97
Five cents.....	657,002.75	5.05	524,650.49	132,352.26
Ten cents.....	16,976,134.50	83.90	15,925,741.73	1,050,392.77
Fifteen cents.....	1,352.40		75.67	1,276.73
Twenty-five cents.....	31,143,188.75	125.00	30,242,985.76	900,202.99
Fifty cents.....	36,735,426.50	260.00	35,931,665.05	803,761.45
Total.....	86,115,028.80	476.98	83,136,795.63	2,978,233.17

No. 33.—FRACTIONAL CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Issue and denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Fourth issue.</i>				
Ten cents.....	\$34,940,960.00	\$309.00	\$33,567,706.99	\$1,373,253.01
Fifteen cents.....	5,304,216.00	75.00	5,064,989.09	239,226.91
Twenty-five cents.....	58,922,256.00	835.00	57,898,978.01	1,023,277.99
Fifty cents.....	77,399,600.00	698.00	76,333,012.90	1,066,587.10
Unknown.....			32,000.00	
Deduct unknown.....				3,702,345.01 32,000.00
Total.....	176,567,032.00	1,417.00	172,896,686.99	3,670,345.01
<i>Fifth issue.</i>				
Ten cents.....	19,989,900.00	546.00	19,505,492.49	484,407.51
Twenty-five cents.....	36,092,000.00	945.00	35,514,550.32	577,449.68
Fifty cents.....	6,580,000.00	625.00	6,396,690.60	183,309.40
Total.....	62,661,900.00	2,116.00	61,416,733.41	1,245,166.59

No. 34.—COMPOUND-INTEREST NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
Ten dollars.....	\$23,285,200	\$110	\$23,262,000	\$23,200
Twenty dollars.....	30,125,840	560	30,089,850	35,990
Fifty dollars.....	60,824,000		60,756,850	67,150
One hundred dollars.....	45,094,400		45,059,500	34,900
Five hundred dollars.....	67,846,000		67,834,000	12,000
One thousand dollars.....	39,420,000		39,414,000	6,000
Total.....	266,595,440	670	266,416,200	179,240

No. 35.—ONE AND TWO YEAR NOTES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Issue and denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>One-year notes.</i>				
Ten dollars.....	\$6,200,000	\$10	\$6,193,305	\$6,695
Twenty dollars.....	16,440,000	20	16,426,180	13,820
Fifty dollars.....	8,240,000		8,233,450	6,550
One hundred dollars.....	13,640,000		13,633,500	6,500
Unknown.....			90	
Deduct unknown.....				33,565 90
Total.....	44,520,000	30	44,486,525	33,475
<i>Two-year notes.</i>				
Fifty dollars.....	6,800,000		6,794,050	5,950
One hundred dollars.....	9,680,000		9,677,900	2,100
Total.....	16,480,000		16,471,950	8,050
<i>Two-year coupon notes.</i>				
Fifty dollars.....	5,905,600		5,903,700	1,900
One hundred dollars.....	14,434,400		14,476,200	3,200
Five hundred dollars.....	40,302,000		40,300,500	1,500
One thousand dollars.....	89,308,000		89,289,000	19,000
Unknown.....			10,500	
Deduct unknown.....				30,600 10,500
Total.....	150,000,000		149,979,900	20,100

No. 36.—UNITED STATES CURRENCY OF EACH CLASS, TOGETHER WITH ONE AND TWO YEAR NOTES AND COMPOUND-INTEREST NOTES, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1892.

Class.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
Old demand notes		\$60,030,000.00		\$59,974,352.50	\$55,647.50
United States notes	\$66,264,000	2,469,185,808.00	\$66,264,000.00	2,122,504,792.00	346,681,016.00
Treasury notes of 1890	59,231,583	111,134,000.00	8,646,770.00	10,270,770.00	100,863,230.00
Currency certificates	70,800,000	1,012,535,000.00	64,160,000.00	982,115,000.00	30,420,000.00
Gold certificates	70,525,000	1,520,884,880.46	66,587,500.00	1,364,285,951.46	156,598,929.00
Silver certificates	109,856,000	738,890,000.00	92,956,881.00	407,275,696.00	331,614,304.00
Fractional currency		368,724,079.45	4,216.98	353,444,678.50	15,279,400.95
One and two year notes		211,000,000.00	30.00	210,988,375.00	61,625.00
Compound-interest notes		266,595,440.00	670.00	266,416,200.00	179,240.00
Total	376,726,583	6,758,979,207.91	298,420,067.98	5,777,225,815.46	981,753,392.45

No. 37.—FACE AND NET VALUE OF UNITED STATES CURRENCY, ONE AND TWO YEAR NOTES, AND COMPOUND-INTEREST NOTES REDEEMED, AND DEDUCTIONS ON ACCOUNT OF MUTILATION, TO THE CLOSE OF THE FISCAL YEAR 1892.

Class.	Total face value.	Net value redeemed during year.	Total net value redeemed.	Deductions during year.	Total deductions.
Old demand notes	\$59,974,352.50		\$59,972,221.25		\$2,131.25
United States notes	2,122,512,210.00	\$66,264,000.00	2,122,310,201.50	\$150	202,008.50
Treasury notes of 1890	10,270,840.00	8,646,770.00	10,270,770.00	70	70.00
Currency certificates	982,115,000.00	64,160,000.00	982,115,000.00		
Gold certificates	1,364,286,570.46	66,587,500.00	1,364,285,798.46		772.00
Silver certificates	407,280,337.00	92,956,881.00	407,273,074.00	570	7,268.00
Fractional currency	353,444,769.23	4,216.98	353,302,801.11		141,968.12
One and two year notes	210,988,375.00	30.00	210,987,983.00		392.00
Compound-interest notes	266,416,200.00	670.00	266,415,720.00		480.00
Total	5,777,238,654.19	298,420,067.98	5,776,838,569.32	790	355,084.87

No. 38.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS DESTROYED.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1862.					
One dollar					
Two dollars					
Five dollars	\$17,140,000	\$17,140,000			\$17,140,000.00
Ten dollars	15,440,000	15,440,000			15,440,000.00
Twenty dollars	15,040,000	15,040,000			15,040,000.00
Fifty dollars	13,000,000	13,000,000			13,000,000.00
One hundred dollars	13,000,000	13,000,000			13,000,000.00
Five hundred dollars	13,000,000	13,000,000			13,000,000.00
One thousand dollars	12,000,000	12,000,000	\$2,000,000.00	\$2,000,000.00	10,000,000.00
Total	93,620,000	98,620,000	2,000,000.00	2,000,000.00	96,620,000.00
1863.					
One dollar	16,000,000	16,000,000	13,032.00	13,032.00	15,986,968.00
Two dollars	17,000,000	17,000,000	5,044.00	5,044.00	16,994,956.00
Five dollars	62,860,000	80,000,000	59,735.00	59,735.00	79,940,265.00
Ten dollars	74,560,000	90,000,000	46,140.00	46,140.00	89,953,860.00
Twenty dollars	59,960,000	75,000,000	62,160.00	62,160.00	74,937,840.00
Fifty dollars	10,080,000	23,080,000	44,000.00	44,000.00	23,036,000.00
One hundred dollars	17,800,000	30,800,000	1,300.00	1,300.00	30,798,700.00
Five hundred dollars	13,500,000	26,500,000	1,000.00	1,000.00	26,499,000.00
One thousand dollars	19,500,000	31,500,000	1,000.00	2,001,000.00	29,499,000.00
Total	291,260,000	389,880,000	233,411.00	2,233,411.00	387,646,589.00

No. 38.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1864.					
One dollar	\$946,000	\$16,946,000	\$96,759.35	\$100,791.35	\$16,836,208.65
Two dollars	768,000	17,768,000	62,648.05	67,692.05	17,700,307.95
Five dollars	15,700,000	95,700,000	175,290.50	235,025.50	95,464,974.50
Ten dollars	18,880,000	108,880,000	156,233.50	202,373.50	108,677,626.50
Twenty dollars	11,919,680	86,919,680	231,622.00	293,782.00	86,625,898.00
Fifty dollars	6,975,200	30,055,200	90,622.50	134,622.50	29,920,577.50
One hundred dollars	3,544,000	34,344,000	181,400.00	182,700.00	34,161,300.00
Five hundred dollars	7,414,000	33,914,000	8,467,500.00	8,468,500.00	25,445,500.00
One thousand dollars	17,904,000	49,404,000	10,304,000.00	12,305,000.00	37,099,000.00
Total	84,050,880	473,930,880	19,766,075.90	21,999,486.90	451,931,393.10
Unknown, in reserve		4,631,190			4,631,190.00
Net		469,299,690	19,766,075.90	21,999,486.90	447,300,203.10
1865.					
One dollar	1,186,000	18,132,000	260,954.40	370,745.75	17,761,254.25
Two dollars	2,122,000	19,896,000	260,574.20	328,286.25	19,567,733.75
Five dollars	963,820	96,663,820	394,275.50	629,301.00	96,034,519.00
Ten dollars	1,125,040	110,005,040	311,263.00	513,636.50	109,491,403.50
Twenty dollars		86,919,680	526,033.00	819,815.00	86,099,865.00
Fifty dollars		30,055,200	150,947.50	325,570.00	29,729,630.00
One hundred dollars		34,344,000	333,140.00	515,840.00	33,828,160.00
Five hundred dollars		33,914,000	632,475.00	9,100,975.00	24,813,025.00
One thousand dollars		49,404,000	1,344,000.00	13,649,000.00	35,755,000.00
Total	5,402,860	479,333,740	4,253,662.60	26,253,149.50	453,080,590.50
Unknown, in reserve		22,014,162			22,014,162.51
Net		457,319,578	4,253,662.60	26,253,149.50	431,066,427.99
1866.					
One dollar	714,000	18,846,000	1,266,495.15	1,637,240.90	17,208,759.10
Two dollars	664,000	20,560,000	1,421,898.50	1,750,164.75	18,809,835.25
Five dollars		96,663,820	583,593.50	1,217,894.50	95,445,925.50
Ten dollars		110,005,040	473,548.00	987,184.50	109,017,855.50
Twenty dollars		86,919,680	969,532.00	1,789,347.00	85,130,333.00
Fifty dollars		30,055,200	406,892.50	732,462.50	29,322,737.50
One hundred dollars		34,344,000	552,675.00	1,068,515.00	33,275,485.00
Five hundred dollars	11,000,000	44,914,000	387,425.00	9,488,400.00	35,425,600.00
One thousand dollars	22,000,000	71,404,000	672,800.00	14,321,800.00	57,082,200.00
Total	34,378,000	513,711,740	6,739,859.65	32,993,009.15	480,718,730.85
Unknown, in reserve		79,932,425			79,932,425.00
Net		433,779,315	6,739,859.65	32,993,009.15	400,786,305.85
1867.					
One dollar	1,500,000	20,346,000	3,220,683.25	4,857,924.15	15,488,075.85
Two dollars	2,000,000	22,560,000	3,691,717.10	5,441,881.85	17,118,118.15
Five dollars		96,663,820	30,397,678.75	31,615,573.25	65,048,246.75
Ten dollars		110,005,040	22,679,294.75	23,666,479.25	86,338,560.75
Twenty dollars		86,919,680	19,138,210.00	20,927,557.00	65,992,123.00
Fifty dollars		30,055,200	2,985,275.00	3,717,737.50	26,337,462.50
One hundred dollars		34,344,000	5,263,050.00	6,331,565.00	28,012,435.00
Five hundred dollars	2,040,000	46,954,000	5,301,325.00	14,789,725.00	32,164,275.00
One thousand dollars	56,412,000	127,816,000	64,403,900.00	78,725,700.00	49,090,300.00
Total	61,952,000	575,663,740	157,081,133.85	190,074,143.00	385,589,597.00
Unknown, in reserve		13,806,000			13,806,000.00
Net		561,857,740	157,081,133.85	190,074,143.00	371,783,597.00
1868.					
One dollar	2,483,348	22,829,348	4,297,683.25	9,155,607.40	13,673,740.60
Two dollars	3,510,696	26,070,696	4,667,751.70	10,109,633.55	15,961,062.45
Five dollars		96,663,820	2,210,801.25	33,826,374.50	62,837,445.50
Ten dollars		110,005,040	3,506,372.50	27,172,851.75	82,832,188.25
Twenty dollars		86,919,680	2,391,665.00	23,319,222.00	63,600,458.00
Fifty dollars		30,055,200	841,932.50	4,559,670.00	25,495,530.00
One hundred dollars		34,344,000	974,975.00	7,306,540.00	27,037,460.00
Five hundred dollars	2,032,000	48,986,000	1,504,975.00	16,294,700.00	32,691,300.00
One thousand dollars	8,112,000	135,928,000	5,459,000.00	84,184,700.00	51,743,300.00
Total	16,138,044	591,801,784	25,855,156.20	215,929,299.20	375,872,484.80
Unknown, in reserve		19,872,484			19,872,484.80
Net		571,929,300	25,855,156.20	215,929,299.20	356,000,000.00

No. 38.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1869.					
One dollar.....	\$5,522,000	\$28,351,348	\$4,929,028.40	\$14,084,635.80	\$14,266,712.20
Two dollars.....	8,000,432	34,071,128	5,287,765.90	15,397,399.45	18,673,728.55
Five dollars.....	4,336,180	101,000,000	6,641,495.50	40,467,870.00	60,532,130.00
Ten dollars.....	8,004,960	118,010,000	6,833,888.00	34,006,739.75	84,003,260.25
Twenty dollars.....	16,000,320	102,920,000	5,816,229.00	29,135,451.00	73,784,549.00
Fifty dollars.....	.....	30,055,200	7,211,355.00	11,771,025.00	18,284,175.00
One hundred dollars.....	5,656,000	40,000,000	6,010,285.00	13,316,825.00	26,683,175.00
Five hundred dollars.....	10,000,000	58,986,000	7,548,475.00	23,843,175.00	35,142,825.00
One thousand dollars.....	20,000,000	155,928,000	7,669,000.00	91,853,700.00	64,074,300.00
Total.....	77,519,892	669,321,676	57,947,521.80	273,876,821.00	395,444,855.00
Unknown, in reserve.....	.....	39,444,855	.....	.....	39,444,855.00
Net.....	.....	629,876,821	57,947,521.80	273,876,821.00	356,000,000.00
1870.					
One dollar.....	8,220,000	36,571,348	4,422,884.45	18,507,520.25	18,063,827.75
Two dollars.....	14,032,000	48,103,128	5,209,611.30	20,607,010.75	27,496,117.25
Five dollars.....	19,580,000	120,580,000	9,493,971.25	49,961,841.25	70,618,158.75
Ten dollars.....	37,920,000	155,930,000	17,681,072.50	51,687,812.25	104,242,187.75
Twenty dollars.....	23,760,000	126,680,000	9,685,403.00	38,820,854.00	87,859,146.00
Fifty dollars.....	20,600,000	50,655,200	6,677,217.50	18,448,242.50	32,206,957.50
One hundred dollars.....	28,600,000	68,600,000	6,721,460.00	20,038,285.00	48,561,715.00
Five hundred dollars.....	.....	58,986,000	11,495,475.00	35,338,650.00	23,647,350.00
One thousand dollars.....	.....	155,928,000	23,968,000.00	115,821,700.00	40,106,300.00
Total.....	152,712,000	822,033,676	95,355,095.00	369,231,916.00	452,801,760.00
Less reserve:	.....	.....	.....	.....	.....
One dollar.....	.....	1,060	.....	.....	1,060.00
Two dollars.....	.....	893,000	.....	.....	893,000.00
Five dollars.....	.....	14,000,000	.....	.....	14,000,000.00
Ten dollars.....	.....	21,366,000	.....	.....	21,366,000.00
Twenty dollars.....	.....	16,360,000	.....	.....	16,360,000.00
Fifty dollars.....	.....	10,055,000	.....	.....	10,055,000.00
One hundred dollars.....	.....	23,085,700	.....	.....	23,085,700.00
Five hundred dollars.....	.....	2,041,000	.....	.....	2,041,000.00
One thousand dollars.....	.....	9,000,000	.....	.....	9,000,000.00
Total.....	.....	96,801,760	.....	.....	96,801,760.00
Net:	.....	.....	.....	.....	.....
One dollar.....	.....	36,570,288	4,422,884.45	18,507,520.25	18,062,767.75
Two dollars.....	.....	47,210,128	5,209,611.30	20,607,010.75	26,603,117.25
Five dollars.....	.....	106,580,000	10,053,996.25	49,961,841.25	56,618,158.75
Ten dollars.....	.....	134,564,000	19,001,072.50	51,687,812.25	82,876,187.75
Twenty dollars.....	.....	110,320,000	21,605,403.00	38,820,854.00	71,499,146.00
Fifty dollars.....	.....	40,600,200	9,223,617.50	18,448,242.50	22,151,957.50
One hundred dollars.....	.....	45,514,300	11,411,460.00	20,038,285.00	25,475,015.00
Five hundred dollars.....	.....	56,945,000	16,433,475.00	35,338,650.00	21,606,350.00
One thousand dollars.....	.....	146,928,000	37,812,000.00	115,821,700.00	31,106,300.00
Total.....	.....	725,231,916	135,173,520.00	369,231,916.00	356,000,000.00
1871.					
One dollar.....	7,480,611	44,050,899	5,002,208.45	23,509,728.70	20,541,170.30
Two dollars.....	5,985,000	53,195,128	6,821,869.80	27,428,871.55	25,766,256.45
Five dollars.....	5,890,000	112,440,000	14,016,532.25	63,978,373.50	48,461,626.50
Ten dollars.....	11,296,000	145,830,000	16,997,841.50	68,686,653.75	77,144,346.25
Twenty dollars.....	12,995,000	123,315,000	10,607,793.00	55,428,647.00	67,886,353.00
Fifty dollars.....	6,553,000	47,155,200	5,089,320.00	23,337,562.50	23,817,637.50
One hundred dollars.....	8,705,700	54,220,000	8,915,890.00	28,954,165.00	25,265,835.00
Five hundred dollars.....	25,341,000	82,286,000	16,069,875.00	51,408,525.00	30,877,475.00
One thousand dollars.....	36,400,000	183,328,000	31,067,000.00	146,888,700.00	36,439,300.00
Total.....	120,588,311	845,820,227	120,588,311.00	489,820,227.00	356,000,000.00
1872.					
One dollar.....	9,931,304	53,982,203	5,724,516.60	29,234,245.30	24,747,957.70
Two dollars.....	9,172,000	62,367,128	7,566,791.90	34,995,663.45	27,371,464.55
Five dollars.....	9,962,500	122,402,500	11,658,604.00	75,636,977.50	46,765,522.50
Ten dollars.....	12,210,000	158,040,000	13,584,505.50	82,270,139.25	75,769,860.75
Twenty dollars.....	13,001,000	136,316,000	13,264,976.50	68,693,625.50	67,622,376.50
Fifty dollars.....	4,035,000	51,190,200	2,760,234.50	26,237,857.00	24,952,343.00
One hundred dollars.....	5,098,000	59,318,000	4,722,665.00	33,676,830.00	25,641,170.00
Five hundred dollars.....	1,258,000	83,544,000	4,409,450.00	55,817,975.00	27,726,025.00
One thousand dollars.....	4,932,000	188,260,000	4,468,000.00	151,356,700.00	36,903,300.00
Total.....	69,599,804	915,420,031	68,099,804.00	557,920,031.00	357,500,000.00

No. 38.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1873.					
One dollar.....	\$6,981,567	\$60,963,770	\$6,517,793.20	\$35,752,038.50	\$25,211,731.50
Two dollars.....	7,816,000	70,183,128	7,712,608.55	42,708,272.00	27,474,856.00
Five dollars.....	9,537,500	131,940,000	9,903,055.00	85,540,032.50	46,399,967.50
Ten dollars.....	9,930,000	167,970,000	12,367,770.75	94,637,930.00	73,332,070.00
Twenty dollars.....	10,284,000	146,600,000	10,732,676.50	79,426,300.00	67,173,700.00
Fifty dollars.....	3,000,000	54,190,200	1,755,468.00	27,993,325.00	26,196,875.00
One hundred dollars.....	4,792,000	64,110,000	2,692,370.00	36,369,200.00	27,740,800.00
Five hundred dollars.....	3,067,000	86,611,000	5,529,025.00	61,347,000.00	25,264,000.00
One thousand dollars.....	8,111,000	196,371,000	6,808,300.00	158,165,000.00	38,206,000.00
Total.....	63,519,067	978,939,098	64,019,067.00	621,939,098.00	357,000,000.00
1874.					
One dollar.....	8,931,669	69,895,439	8,571,888.50	44,323,927.00	25,571,512.00
Two dollars.....	10,177,520	80,360,648	9,534,938.00	52,243,210.00	28,117,438.00
Five dollars.....	12,595,760	144,535,760	8,452,272.50	93,992,305.00	50,543,455.00
Ten dollars.....	15,665,240	183,635,240	12,273,385.00	106,911,315.00	76,723,925.00
Twenty dollars.....	14,178,400	160,778,400	8,887,230.00	88,313,530.00	72,464,870.00
Fifty dollars.....	5,230,000	59,420,200	2,030,775.00	30,024,100.00	29,396,100.00
One hundred dollars.....	9,503,300	73,613,300	2,695,400.00	39,064,600.00	34,548,700.00
Five hundred dollars.....	17,065,000	103,676,000	34,118,000.00	95,465,000.00	8,211,000.00
One thousand dollars.....	27,057,000	223,428,000	7,840,000.00	166,005,000.00	57,423,000.00
Total.....	120,403,889	1,099,342,987	94,403,889.00	716,342,987.00	383,000,000.00
1875.					
One dollar.....	14,626,156	84,521,595	12,780,304.50	57,104,731.50	27,416,863.50
Two dollars.....	10,934,400	91,295,043	12,706,512.00	64,949,722.00	26,345,321.00
Five dollars.....	6,928,000	151,461,760	12,617,201.50	106,609,508.50	44,852,252.50
Ten dollars.....	13,560,000	197,195,240	17,129,380.00	124,400,695.00	73,154,545.00
Twenty dollars.....	10,160,000	170,938,400	15,242,828.00	103,556,358.00	67,382,042.00
Fifty dollars.....	8,960,700	68,380,000	7,096,850.00	37,120,950.00	31,259,050.00
One hundred dollars.....	3,290,700	76,904,000	6,620,800.00	45,685,400.00	31,218,600.00
Five hundred dollars.....	27,950,000	131,626,000	5,463,000.00	100,928,000.00	30,698,000.00
One thousand dollars.....	7,500,000	230,928,000	20,479,000.00	186,484,000.00	44,444,000.00
Total.....	103,907,956	1,203,250,943	110,136,376.00	826,479,363.00	376,771,580.00
1876.					
One dollar.....	13,444,758	97,966,353	12,854,116.60	69,958,848.10	28,007,504.90
Two dollars.....	12,792,000	104,087,043	11,656,846.40	76,606,569.40	27,480,473.60
Five dollars.....	13,030,000	164,541,760	11,614,081.00	118,223,587.50	46,318,172.50
Ten dollars.....	11,196,000	208,391,240	14,945,686.00	138,988,321.00	69,404,859.00
Twenty dollars.....	12,184,000	183,122,400	13,187,379.00	116,743,737.00	66,378,663.00
Fifty dollars.....	10,151,000	78,531,900	5,922,155.00	43,043,135.00	35,488,765.00
One hundred dollars.....	5,680,000	82,584,000	9,676,760.00	55,362,180.00	27,221,840.00
Five hundred dollars.....	12,540,000	144,076,000	9,379,500.00	110,307,500.00	33,768,500.00
One thousand dollars.....	200,000	231,128,000	7,940,500.00	194,424,500.00	36,703,500.00
Total.....	91,177,758	1,294,428,701	97,177,054.00	923,656,417.00	370,772,284.00
1877.					
One dollar.....	10,147,399	108,113,752	12,994,606.10	82,953,454.20	25,160,297.80
Two dollars.....	9,432,000	113,519,043	11,542,653.40	88,149,221.80	25,369,821.20
Five dollars.....	14,180,000	178,721,700	11,189,948.50	129,423,536.00	49,298,224.00
Ten dollars.....	7,320,000	215,711,240	12,189,152.00	151,175,533.00	64,535,707.00
Twenty dollars.....	8,160,000	191,282,400	11,931,466.00	128,675,203.00	62,607,197.00
Fifty dollars.....	5,983,300	84,615,200	5,559,155.00	43,602,290.00	35,912,910.00
One hundred dollars.....	6,985,200	89,569,200	4,796,870.00	60,159,030.00	29,410,170.00
Five hundred dollars.....	5,733,000	149,809,000	5,617,000.00	115,924,500.00	33,884,500.00
One thousand dollars.....	4,500,000	235,628,000	6,618,000.00	201,042,500.00	34,585,500.00
Total.....	72,440,899	1,366,869,600	82,448,851.00	1,006,105,268.00	360,764,332.00
1878.					
One dollar.....	7,562,351	115,676,103	11,792,774.50	94,746,228.70	20,929,874.30
Two dollars.....	6,288,000	119,807,048	10,746,878.00	93,896,099.80	20,910,948.20
Five dollars.....	15,820,000	194,541,760	10,448,667.50	139,872,203.50	54,669,556.50
Ten dollars.....	11,380,000	227,091,240	10,364,063.00	161,539,596.00	65,551,644.00
Twenty dollars.....	9,200,000	200,482,400	9,086,554.00	137,761,757.00	62,720,643.00
Fifty dollars.....	3,200,000	87,715,200	11,930,230.00	60,532,620.00	27,182,680.00
One hundred dollars.....	6,408,600	95,977,800	4,194,100.00	64,353,130.00	31,624,670.00
Five hundred dollars.....	4,817,000	154,626,000	7,823,000.00	123,747,500.00	30,878,500.00
One thousand dollars.....	2,690,000	288,228,000	3,973,000.00	205,015,500.00	33,212,500.00
Total.....	67,275,951	1,434,145,551	80,359,267.00	1,086,464,535.00	347,681,016.00

**No. 38.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED,
AND OUTSTANDING, ETC.—Continued.**

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1879.					
One dollar	\$6,593,133	\$122,179,236	\$9,223,026.50	\$103,969,255.20	\$18,209,980.80
Two dollars	5,892,000	125,699,048	8,710,295.00	107,606,394.80	18,092,653.20
Five dollars	11,060,000	205,601,760	11,622,443.50	151,494,647.00	54,107,113.00
Ten dollars	9,280,000	236,371,240	10,193,082.00	171,732,678.00	64,638,562.00
Twenty dollars	7,400,000	207,882,400	9,649,756.00	147,411,513.00	60,470,887.00
Fifty dollars	2,400,000	90,115,200	4,059,340.00	64,591,860.00	25,523,340.00
One hundred dollars	5,007,700	100,985,500	4,593,890.00	68,947,020.00	32,038,480.00
Five hundred dollars	5,650,000	160,276,000	3,959,000.00	127,706,500.00	32,569,500.00
One thousand dollars	3,900,000	242,128,000	2,042,000.00	207,057,500.00	35,070,500.00
Five thousand dollars	4,005,000	4,005,000	5,000.00	5,000.00	4,000,000.00
Ten thousand dollars	3,010,000	3,010,000	50,000.00	50,000.00	2,960,000.00
Total	64,107,833	1,498,253,384	64,107,833.00	1,150,572,368.00	347,681,016.00
1880.					
One dollar	9,057,863	131,237,059	6,935,511.80	110,904,767.00	20,332,332.00
Two dollars	8,232,000	133,931,048	5,971,840.20	113,578,235.00	20,352,813.00
Five dollars	19,680,000	225,281,760	8,354,565.00	159,849,212.00	65,432,548.00
Ten dollars	16,520,000	252,891,240	6,241,811.00	177,974,489.00	74,916,751.00
Twenty dollars	17,360,000	225,242,400	5,687,680.00	153,099,193.00	72,143,207.00
Fifty dollars	1,400,000	91,515,200	2,114,345.00	66,706,205.00	24,808,995.00
One hundred dollars	3,052,700	104,038,200	2,293,310.00	71,240,330.00	32,797,870.00
Five hundred dollars	2,800,000	162,576,000	15,645,500.00	143,352,000.00	19,224,000.00
One thousand dollars	700,000	242,828,000	19,238,000.00	226,295,500.00	16,532,500.00
Five thousand dollars	1,000,000	5,005,000	4,320,000.00	4,325,000.00	680,000.00
Ten thousand dollars	2,000,000	5,010,000	4,500,000.00	4,550,000.00	460,000.00
Total	81,302,563	1,579,555,947	81,302,563.00	1,231,874,931.00	347,681,016.00
1881.					
One dollar	9,839,034	141,126,133	7,575,604.40	118,480,371.40	22,645,761.60
Two dollars	8,752,000	142,683,048	6,960,690.60	120,438,325.60	22,244,722.40
Five dollars	14,760,000	240,041,760	10,623,470.00	170,472,682.00	69,569,078.00
Ten dollars	9,160,000	262,051,240	7,086,364.00	185,060,853.00	76,990,387.00
Twenty dollars	6,240,000	231,482,400	6,111,610.00	159,210,803.00	72,271,597.00
Fifty dollars	1,200,000	92,715,200	2,306,085.00	69,012,290.00	23,702,910.00
One hundred dollars	2,944,300	106,982,500	2,794,510.00	74,034,840.00	32,947,660.00
Five hundred dollars	700,000	163,276,000	5,954,000.00	148,706,000.00	14,570,000.00
One thousand dollars	900,000	243,728,000	5,498,000.00	231,703,500.00	12,024,500.00
Five thousand dollars		5,005,000	225,000.00	4,550,000.00	455,000.00
Ten thousand dollars		5,010,000	200,000.00	4,750,000.00	200,000.00
Total	54,545,334	1,634,101,281	54,545,334.00	1,286,420,265.00	347,681,016.00
1882.					
One dollar	11,445,524	152,571,657	8,370,332.00	126,850,703.40	25,720,953.60
Two dollars	10,472,000	153,155,048	8,093,497.00	128,532,422.60	24,622,625.40
Five dollars	14,280,000	254,321,760	16,506,558.00	186,979,220.00	67,342,540.00
Ten dollars	6,680,000	268,751,240	10,885,621.00	195,946,474.00	72,784,766.00
Twenty dollars	5,680,000	237,162,400	9,294,126.00	168,504,929.00	68,657,471.00
Fifty dollars	3,200,000	95,915,200	2,711,140.00	71,723,430.00	24,191,770.00
One hundred dollars	4,527,800	111,510,400	3,006,170.00	77,041,010.00	34,469,390.00
Five hundred dollars	1,750,000	165,026,000	1,444,000.00	150,150,000.00	14,876,000.00
One thousand dollars	1,500,000	245,228,000	1,189,000.00	232,892,500.00	12,335,500.00
Five thousand dollars	4,995,000	10,000,000	5,030,000.00	9,580,000.00	420,000.00
Ten thousand dollars	14,990,000	20,000,000	12,990,000.00	17,740,000.00	2,260,000.00
Total	79,520,424	1,713,621,705	79,520,424.00	1,365,940,689.00	347,681,016.00
1883.					
One dollar	11,986,114	164,557,771	9,970,610.80	136,821,314.20	27,736,456.80
Two dollars	9,672,000	162,827,048	8,770,231.20	137,302,653.80	25,524,394.20
Five dollars	22,860,000	277,181,760	19,052,455.00	206,031,675.00	71,150,085.00
Ten dollars	14,240,000	282,971,240	14,291,880.00	210,238,354.00	72,732,886.00
Twenty dollars	6,000,000	243,162,400	12,210,562.00	180,715,491.00	62,446,909.00
Fifty dollars	3,900,000	99,815,200	4,205,875.00	75,929,305.00	23,885,895.00
One hundred dollars	4,536,600	115,867,000	4,523,600.00	81,564,610.00	34,302,390.00
Five hundred dollars	2,350,000	167,376,000	2,127,500.00	152,277,500.00	15,098,500.00
One thousand dollars	4,400,000	249,628,000	2,407,000.00	235,299,500.00	14,328,500.00
Five thousand dollars	10,000,000	20,000,000	10,105,000.00	19,685,000.00	815,000.00
Ten thousand dollars	20,000,000	40,000,000	22,100,000.00	39,840,000.00	160,000.00
Total	109,764,714	1,823,386,419	109,764,714.00	1,475,705,403.00	347,681,016.00

No. 38.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1884.					
One dollar.....	\$8,943,236	\$173,501,007	\$10,019,508.00	\$146,840,822.20	\$26,660,184.80
Two dollars.....	7,808,000	170,635,048	8,434,508.00	145,737,161.80	24,897,886.20
Five dollars.....	23,420,000	300,601,760	19,017,170.00	225,048,845.00	75,552,915.00
Ten dollars.....	12,160,000	295,131,240	15,365,870.00	225,604,224.00	69,527,016.00
Twenty dollars.....	9,280,000	252,442,400	13,672,280.00	194,387,771.00	58,054,629.00
Fifty dollars.....	4,200,000	104,015,200	4,877,000.00	80,806,305.00	23,208,895.00
One hundred dollars.....	5,237,000	121,104,000	5,898,400.00	87,463,010.00	33,640,990.00
Five hundred dollars.....	4,900,000	172,276,000	3,084,500.00	155,362,000.00	16,914,000.00
One thousand dollars.....	10,000,000	259,628,000	5,294,000.00	240,593,500.00	19,034,500.00
Five thousand dollars.....	.....	20,000,000	185,000.00	19,870,000.00	130,000.00
Ten thousand dollars.....	.....	40,000,000	100,000.00	39,940,000.00	60,000.00
Total.....	85,948,236	1,909,334,655	85,948,236.00	1,561,653,639.00	347,681,016.00
1885.					
One dollar.....	10,187,153	183,688,160	11,895,276.00	158,736,098.20	24,952,061.80
Two dollars.....	10,856,000	181,491,048	10,458,817.00	156,195,978.80	25,295,069.20
Five dollars.....	19,300,000	319,901,760	18,855,110.00	243,903,955.00	75,997,805.00
Ten dollars.....	9,640,000	304,771,240	14,627,630.00	240,231,854.00	64,539,386.00
Twenty dollars.....	9,760,000	262,202,400	12,688,120.00	207,075,891.00	55,126,509.00
Fifty dollars.....	4,800,000	108,815,200	4,549,000.00	85,355,305.00	23,459,895.00
One hundred dollars.....	5,600,000	126,704,000	6,344,200.00	98,807,210.00	32,896,790.00
Five hundred dollars.....	2,350,000	174,626,000	2,707,000.00	158,069,000.00	16,557,000.00
One thousand dollars.....	12,000,000	271,628,000	2,318,000.00	242,911,500.00	28,716,500.00
Five thousand dollars.....	.....	20,000,000	30,000.00	19,900,000.00	100,000.00
Ten thousand dollars.....	.....	40,000,000	20,000.00	39,960,000.00	40,000.00
Total.....	84,493,153	1,993,827,808	84,493,153.00	1,646,146,792.00	347,681,016.00
1886.					
One dollar.....	.....	183,688,160	7,348,139.40	166,084,237.60	17,603,922.40
Two dollars.....	.....	181,491,048	7,090,699.60	163,286,678.40	18,204,369.60
Five dollars.....	21,320,000	341,221,760	11,688,586.00	255,952,541.00	85,629,219.00
Ten dollars.....	9,960,000	314,731,240	7,840,725.00	248,072,579.00	66,658,661.00
Twenty dollars.....	7,120,000	269,322,400	7,168,130.00	214,244,021.00	55,078,379.00
Fifty dollars.....	2,000,000	110,815,200	2,168,630.00	87,523,935.00	23,291,265.00
One hundred dollars.....	4,700,000	131,404,000	6,237,099.00	100,044,300.00	31,359,700.00
Five hundred dollars.....	400,000	175,026,000	4,533,000.00	162,602,000.00	12,424,000.00
One thousand dollars.....	17,500,000	289,128,000	8,855,000.00	251,766,500.00	37,361,500.00
Five thousand dollars.....	.....	20,000,000	40,000.00	19,940,000.00	60,000.00
Ten thousand dollars.....	.....	40,000,000	30,000.00	39,990,000.00	10,000.00
Total.....	63,000,000	2,056,827,808	63,000,000.00	1,703,146,792.00	347,681,016.00
1887.					
One dollar.....	.....	183,688,160	8,806,545.90	174,890,783.50	8,797,376.50
Two dollars.....	.....	181,491,048	9,195,797.60	172,482,476.00	9,008,572.00
Five dollars.....	26,740,000	367,961,760	17,304,368.50	272,896,909.50	95,064,850.50
Ten dollars.....	22,640,000	337,371,240	8,927,190.00	256,999,760.00	80,371,471.00
Twenty dollars.....	16,240,000	285,562,400	7,389,018.00	221,633,039.00	63,929,361.00
Fifty dollars.....	2,000,000	112,815,200	8,382,280.00	90,906,215.00	21,908,985.00
One hundred dollars.....	2,800,000	134,204,000	4,516,300.00	104,560,600.00	29,643,400.00
Five hundred dollars.....	.....	175,026,000	4,719,500.00	167,321,500.00	7,704,500.00
One thousand dollars.....	3,648,000	292,776,000	9,812,000.00	261,578,500.00	31,197,500.00
Five thousand dollars.....	.....	20,000,000	15,000.00	19,955,000.00	45,000.00
Ten thousand dollars.....	.....	40,000,000	.....	39,990,000.00	10,000.00
Total.....	74,068,000	2,130,895,808	74,068,000.00	1,783,214,792.00	347,681,016.00
1888.					
One dollar.....	.....	183,688,160	3,617,144.00	178,507,927.50	5,180,232.50
Two dollars.....	.....	181,491,048	4,031,636.00	176,514,112.00	4,976,936.00
Five dollars.....	7,300,000	375,261,760	21,309,978.00	294,206,887.50	81,054,872.50
Ten dollars.....	17,000,000	354,371,240	11,107,070.00	265,106,839.00	89,264,401.00
Twenty dollars.....	28,800,000	314,362,400	7,815,437.00	229,548,476.00	84,813,924.00
Fifty dollars.....	2,800,000	115,615,200	2,838,435.00	93,744,650.00	21,870,550.00
One hundred dollars.....	4,900,000	139,104,000	3,439,300.00	107,999,900.00	31,104,100.00
Five hundred dollars.....	1,500,000	176,526,000	1,136,500.00	168,458,000.00	8,068,000.00
One thousand dollars.....	1,352,000	294,128,000	8,246,500.00	269,825,000.00	24,303,000.00
Five thousand dollars.....	.....	20,000,000	10,000.00	19,965,000.00	35,000.00
Ten thousand dollars.....	.....	40,000,000	.....	39,990,000.00	10,000.00
Total.....	63,652,000	2,194,547,808	63,652,000.00	1,846,866,792.00	347,681,016.00

No. 38.—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1889.					
One dollar		\$183,688,160	\$1,465,704.00	\$179,973,632.10	\$3,714,527.90
Two dollars		181,491,048	1,625,642.40	178,139,754.40	3,351,293.60
Five dollars		375,261,760	22,719,912.00	316,926,799.50	58,334,960.50
Ten dollars	\$13,720,000	368,091,240	13,400,148.00	281,506,987.00	86,584,253.00
Twenty dollars	18,880,000	353,242,400	10,280,678.00	239,829,154.00	93,413,246.00
Fifty dollars	6,000,000	121,615,200	3,628,135.00	97,372,785.00	24,242,415.00
One hundred dollars	7,600,000	146,704,000	3,895,280.00	111,895,180.00	34,808,820.00
Five hundred dollars	7,750,000	184,276,000	1,818,500.00	169,776,500.00	14,499,500.00
One thousand dollars	5,500,000	299,628,000	1,116,000.00	270,941,000.00	28,687,000.00
Five thousand dollars		20,000,000		19,985,000.00	35,000.00
Ten thousand dollars		40,000,000		39,990,000.00	10,000.00
Total	59,450,000	2,253,997,808	59,450,000.00	1,906,316,792.00	347,681,016.00
1890.					
One dollar	216,000	183,904,160	638,174.70	180,611,806.80	3,292,353.20
Two dollars	216,000	181,707,048	694,414.80	178,834,169.20	2,872,878.80
Five dollars	20,020,000	395,281,760	20,624,576.50	337,551,376.00	57,730,384.00
Ten dollars	19,720,000	387,811,240	15,893,453.00	297,400,440.00	90,410,800.00
Twenty dollars	31,360,000	364,602,400	13,286,896.00	253,116,050.00	111,486,350.00
Fifty dollars	1,800,000	123,415,200	4,580,015.00	101,952,800.00	21,462,400.00
One hundred dollars	3,400,000	150,104,000	5,684,470.00	117,579,650.00	32,524,350.00
Five hundred dollars	1,400,000	185,676,000	4,571,000.00	174,347,500.00	11,328,500.00
One thousand dollars		299,628,000	12,149,000.00	283,090,000.00	16,538,000.00
Five thousand dollars		20,000,000	10,000.00	19,975,000.00	25,000.00
Ten thousand dollars		40,000,000		39,990,000.00	10,000.00
Total	78,132,000	2,332,129,808	78,132,000.00	1,984,448,792.00	347,681,016.00
1891.					
One dollar	476,000	184,380,160	378,153	180,989,959.80	3,390,200.20
Two dollars	856,000	182,563,048	412,997	179,247,166.20	3,315,881.80
Five dollars	16,500,000	411,781,760	16,703,395	354,254,771.00	57,526,989.00
Ten dollars	19,440,000	407,251,240	18,265,425	315,665,865.00	91,585,375.00
Twenty dollars	25,120,000	389,722,400	17,889,980	271,006,030.00	118,716,370.00
Fifty dollars	1,800,000	124,815,200	4,018,850	105,971,650.00	18,843,550.00
One hundred dollars	2,100,000	152,204,000	5,904,700	123,484,350.00	28,719,650.00
Five hundred dollars	600,000	186,676,000	2,950,500	177,298,000.00	9,378,000.00
One thousand dollars	3,900,000	303,528,000	4,258,000	287,348,000.00	16,180,000.00
Five thousand dollars		20,000,000	10,000	19,985,000.00	15,000.00
Ten thousand dollars		40,000,000		39,990,000.00	10,000.00
Total	70,792,000	2,402,921,808	70,792,000	2,055,240,792.00	347,681,016.00
1892.					
One dollar	1,208,000	185,588,160	536,135	181,526,094.80	4,062,065.20
Two dollars	336,000	182,899,048	570,420	179,817,536.20	3,081,461.80
Five dollars	19,480,000	431,261,760	15,412,785	369,667,556.00	61,594,204.00
Ten dollars	19,280,000	426,531,240	18,226,420	333,892,285.00	92,638,955.00
Twenty dollars	12,960,000	402,682,400	18,472,440	289,478,470.00	113,203,930.00
Fifty dollars	1,600,000	126,415,200	3,673,400	109,645,050.00	16,770,150.00
One hundred dollars	1,980,000	154,184,000	4,693,900	128,178,250.00	26,005,750.00
Five hundred dollars	5,320,000	191,996,000	2,378,500	179,676,500.00	12,319,500.00
One thousand dollars	4,100,000	307,628,000	2,300,000	283,648,000.00	17,980,000.00
Five thousand dollars		20,000,000		19,985,000.00	15,000.00
Ten thousand dollars		40,000,000		39,990,000.00	10,000.00
Total	66,264,000	2,469,185,808	66,264,000	2,121,504,792.00	347,681,016.00

No. 39.—TREASURY NOTES OF 1890 OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1891.					
One dollar.....	\$3,656,417	\$3,656,417	\$139,967	\$139,967	\$3,516,450
Two dollars.....	3,176,000	3,176,000	34,908	34,908	3,141,092
Five dollars.....	10,220,000	10,220,000	123,815	123,815	10,096,185
Ten dollars.....	17,560,000	17,560,000	512,290	512,290	17,047,710
Twenty dollars.....	3,440,000	3,440,000	21,320	21,320	3,418,680
One hundred dollars.....	6,900,000	6,900,000	186,700	186,700	6,713,300
One thousand dollars.....	6,900,000	6,900,000	605,000	605,000	6,295,000
Total.....	51,852,417	51,852,417	1,624,000	1,624,000	50,228,417
1892.					
One dollar.....	3,503,583	7,160,000	1,502,909	1,642,376	5,517,124
Two dollars.....	6,688,000	9,864,000	1,257,066	1,291,974	8,572,026
Five dollars.....	14,620,000	24,840,000	1,469,585	1,593,400	23,246,600
Ten dollars.....	15,360,000	32,920,000	1,722,330	2,234,620	30,685,380
Twenty dollars.....	8,320,000	11,760,000	360,880	382,200	11,377,800
One hundred dollars.....	4,090,000	10,990,000	771,000	957,700	10,032,300
One thousand dollars.....	6,700,000	13,600,000	1,563,000	2,168,000	11,432,000
Total.....	59,281,583	111,134,000	8,646,770	10,270,770	100,863,230

No. 40.—CURRENCY CERTIFICATES, ACT OF JUNE 8, 1872, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1873.					
Five thousand dollars.....	\$11,790,000	\$11,790,000	\$3,310,000	\$3,310,000	\$8,480,000
Ten thousand dollars.....	45,450,000	45,450,000	22,120,000	22,120,000	23,330,000
Total.....	57,240,000	57,240,000	25,430,000	25,430,000	31,810,000
1874.					
Five thousand dollars.....	7,895,000	19,685,000	8,855,000	12,165,000	7,520,000
Ten thousand dollars.....	72,770,000	118,220,000	44,630,000	66,750,000	51,470,000
Total.....	80,665,000	137,905,000	53,485,000	78,915,000	58,990,000
1875.					
Five thousand dollars.....	4,525,000	24,210,000	7,550,000	19,715,000	4,495,000
Ten thousand dollars.....	76,570,000	194,790,000	73,490,000	140,240,000	54,550,000
Total.....	81,095,000	219,000,000	81,040,000	159,955,000	59,045,000
1876.					
Five thousand dollars.....	28,760,000	52,970,000	19,595,000	39,310,000	13,660,000
Ten thousand dollars.....	53,640,000	248,430,000	88,710,000	228,950,000	19,480,000
Total.....	82,400,000	301,400,000	108,305,000	268,260,000	33,140,000
1877.					
Five thousand dollars.....	7,135,000	60,105,000	11,625,000	50,935,000	9,170,000
Ten thousand dollars.....	69,750,000	318,180,000	44,420,000	273,370,000	44,810,000
Total.....	76,885,000	378,285,000	56,045,000	324,305,000	53,980,000
1878.					
Five thousand dollars.....	7,300,000	67,405,000	11,055,000	61,990,000	5,415,000
Ten thousand dollars.....	79,380,000	397,560,000	83,360,000	356,739,000	40,820,000
Total.....	86,680,000	464,965,000	94,415,000	418,729,000	46,235,000
1879.					
Five thousand dollars.....	7,435,000	74,840,000	9,500,000	71,490,000	3,350,000
Ten thousand dollars.....	82,390,000	479,890,000	97,180,000	453,910,000	25,980,000
Total.....	89,765,000	554,730,000	106,680,000	525,400,000	29,330,000

REPORT ON THE FINANCES.

No. 40.—CURRENCY CERTIFICATES, ACT OF JUNE 8, 1872, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Out-standing.
1880.					
Five thousand dollars.....	\$4,015,000	\$78,855,000	\$5,240,000	\$76,730,000	\$2,125,000
Ten thousand dollars.....	43,040,000	522,930,000	56,870,000	510,780,000	12,150,000
Total.....	47,055,000	601,785,000	62,110,000	587,510,000	14,275,000
1881.					
Five thousand dollars.....	2,215,000	81,070,000	2,375,000	79,605,000	1,465,000
Ten thousand dollars.....	15,350,000	538,280,000	17,350,000	528,130,000	10,150,000
Total.....	17,565,000	619,350,000	20,225,000	607,735,000	11,615,000
1882.					
Five thousand dollars.....	2,950,000	84,020,000	1,875,000	81,480,000	2,540,000
Ten thousand dollars.....	13,960,000	552,240,000	13,290,000	541,420,000	10,820,000
Total.....	16,910,000	636,260,000	15,165,000	622,900,000	13,360,000
1883.					
Five thousand dollars.....	3,470,000	87,490,000	3,520,000	85,000,000	2,490,000
Ten thousand dollars.....	16,560,000	568,800,000	16,690,000	558,110,000	10,690,000
Total.....	20,030,000	656,290,000	20,210,000	643,110,000	13,180,000
1884.					
Five thousand dollars.....	4,300,000	91,790,000	4,520,000	89,520,000	2,270,000
Ten thousand dollars.....	22,570,000	591,370,000	23,300,000	581,410,000	9,960,000
Total.....	26,870,000	683,160,000	27,820,000	670,930,000	12,230,000
1885.					
Five thousand dollars.....	5,785,000	97,575,000	4,390,000	93,910,000	3,665,000
Ten thousand dollars.....	50,770,000	642,140,000	35,110,000	616,520,000	25,620,000
Total.....	56,555,000	739,715,000	39,500,000	710,430,000	29,285,000
1886.					
Five thousand dollars.....	4,630,000	102,205,000	6,085,000	99,995,000	2,210,000
Ten thousand dollars.....	43,020,000	685,160,000	52,740,000	669,260,000	15,900,000
Total.....	47,650,000	787,365,000	58,825,000	769,255,000	18,110,000
1887.					
Five thousand dollars.....		102,205,000	1,740,000	101,735,000	470,000
Ten thousand dollars.....	28,400,000	713,560,000	35,750,000	705,010,000	8,550,000
Total.....	28,400,000	815,765,000	37,490,000	806,745,000	9,020,000
1888.					
Five thousand dollars.....	230,000	102,435,000	65,000	101,800,000	635,000
Ten thousand dollars.....	30,170,000	743,730,000	24,490,000	729,500,000	14,230,000
Total.....	30,400,000	846,165,000	24,555,000	831,300,000	14,865,000
1889.					
Five thousand dollars.....		102,435,000	90,000	101,890,000	545,000
Ten thousand dollars.....	32,650,000	776,380,000	30,230,000	759,730,000	16,650,000
Total.....	32,650,000	878,815,000	30,320,000	861,620,000	17,195,000
1890.					
Five thousand dollars.....		102,435,000	95,000	101,985,000	450,000
Ten thousand dollars.....	23,480,000	799,860,000	23,190,000	787,920,000	11,940,000
Total.....	23,480,000	902,295,000	23,285,000	889,905,000	12,390,000
1891.					
Five thousand dollars.....		102,435,000	150,000	102,135,000	300,000
Ten thousand dollars.....	39,440,000	839,300,000	27,900,000	815,820,000	23,480,000
Total.....	39,440,000	941,735,000	28,050,000	917,955,000	23,780,000
1892.					
Five thousand dollars.....		102,435,000	10,000	102,145,000	290,000
Ten thousand dollars.....	70,800,000	910,100,000	64,150,000	879,970,000	30,130,000
Total.....	70,800,000	1,012,535,000	64,160,000	982,115,000	30,420,000

No. 41.—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, EXCLUSIVE OF \$33,000,580.46 IN IRREGULAR AMOUNTS ISSUED AND REDEEMED ON ACCOUNT OF THE GENEVA AWARD.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Out-standing.
1866.					
Twenty dollars.....	\$156,360	\$156,360	\$102,400	\$102,400	\$53,960
One hundred dollars.....	2,791,300	2,791,300	1,960,400	1,960,400	830,900
Five hundred dollars.....					
One thousand dollars.....	12,546,000	12,546,000	10,683,000	10,683,000	1,863,000
Five thousand dollars.....	82,000,000	82,000,000	73,800,000	73,800,000	8,200,000
Ten thousand dollars.....	1,000,000	1,000,000	1,000,000	1,000,000	
Total.....	98,493,660	98,493,660	87,545,800	87,545,800	10,947,860
1867.					
Twenty dollars.....	203,920	360,280	133,620	226,020	124,260
One hundred dollars.....	2,738,200	5,529,500	2,313,700	4,274,100	1,255,400
Five hundred dollars.....	1,453,000	1,453,000	673,500	678,500	774,500
One thousand dollars.....	15,227,000	27,773,000	12,966,000	23,649,000	4,124,000
Five thousand dollars.....	85,520,000	167,520,000	75,050,000	148,850,000	18,670,000
Ten thousand dollars.....	4,000,000	5,000,000	4,000,000	5,000,000	
Total.....	109,142,120	207,635,780	95,141,820	182,687,620	24,948,160
1868.					
Twenty dollars.....	205,400	565,680	202,620	438,640	127,040
One hundred dollars.....	2,204,000	7,733,500	2,198,900	6,473,000	1,260,500
Five hundred dollars.....	2,147,500	3,660,500	1,953,500	2,632,000	968,500
One thousand dollars.....	11,738,000	39,531,000	11,521,000	35,170,000	4,361,000
Five thousand dollars.....	61,625,000	229,145,000	63,170,000	212,029,000	17,125,000
Ten thousand dollars.....		5,000,000		5,000,000	
Total.....	77,939,900	285,575,680	79,046,020	261,733,640	23,842,040
1869.					
Twenty dollars.....	227,260	792,940	225,160	663,800	129,140
One hundred dollars.....	2,609,400	10,842,900	2,590,400	9,063,400	1,279,500
Five hundred dollars.....	2,498,500	6,099,000	2,229,500	4,861,500	1,237,500
One thousand dollars.....	12,961,000	52,492,000	12,160,000	47,330,000	5,162,000
Five thousand dollars.....	62,290,000	291,435,000	50,365,000	262,385,000	29,050,000
Ten thousand dollars.....		5,000,000		5,000,000	
Total.....	80,586,160	366,161,840	67,570,060	329,303,700	36,858,140
1870.					
Twenty dollars.....	167,060	960,000	186,500	850,300	109,700
One hundred dollars.....	1,302,000	11,644,900	1,587,200	10,650,600	994,300
Five hundred dollars.....	3,501,000	9,600,000	3,012,500	7,874,000	1,726,000
One thousand dollars.....	10,053,000	62,545,000	10,310,000	57,640,000	4,905,000
Five thousand dollars.....	36,255,000	327,690,000	46,865,000	309,250,000	18,440,000
Ten thousand dollars.....	25,530,000	30,530,000	14,400,000	19,400,000	11,130,000
Total.....	76,808,060	442,969,900	76,361,200	405,664,900	37,305,000
1871.					
Twenty dollars.....		960,000	30,000	880,300	79,700
One hundred dollars.....	80,000	11,724,900	359,000	11,009,600	715,300
Five hundred dollars.....	2,144,000	11,744,000	2,456,000	10,330,000	1,414,000
One thousand dollars.....	8,483,000	71,028,000	9,758,000	67,398,000	3,630,000
Five thousand dollars.....	16,650,000	344,340,000	29,870,000	339,120,000	5,220,000
Ten thousand dollars.....	29,220,000	59,750,000	29,310,000	48,710,000	11,040,000
Total.....	56,577,000	499,546,900	71,783,000	477,447,900	22,099,000
1872.					
Twenty dollars.....		960,000	25,200	905,500	54,500
One hundred dollars.....	900,000	12,624,900	662,300	11,671,900	953,000
Five hundred dollars.....	3,041,500	14,785,500	2,618,500	12,948,500	1,837,000
One thousand dollars.....	8,728,000	79,756,000	7,918,000	75,316,000	4,440,000
Five thousand dollars.....	15,940,000	360,280,000	12,765,000	351,885,000	8,395,000
Ten thousand dollars.....	34,620,000	94,370,000	23,190,000	76,900,000	17,470,000
Total.....	63,229,500	562,776,400	52,179,000	529,626,900	33,149,500

No. 41.—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Out-standing.
1873.					
Twenty dollars.....		\$960,000	\$10,900	\$916,400	\$43,600
One hundred dollars.....	\$1,163,500	13,788,400	902,600	12,574,500	1,213,900
Five hundred dollars.....	3,449,000	18,234,500	2,257,500	15,206,000	3,028,500
One thousand dollars.....	7,103,000	86,859,000	5,901,000	81,217,000	5,642,000
Five thousand dollars.....	10,775,000	371,055,000	11,710,000	363,595,000	7,460,000
Ten thousand dollars.....	33,080,000	127,450,000	24,100,000	101,000,000	26,450,000
Total.....	55,570,500	618,346,900	44,882,000	574,508,900	43,838,000
1874.					
Twenty dollars.....		960,000	17,000	933,400	26,600
One hundred dollars.....	1,126,200	14,914,600	1,098,600	13,673,100	1,241,500
Five hundred dollars.....	3,184,000	21,418,500	3,057,500	18,263,500	3,155,000
One thousand dollars.....	5,682,000	92,541,000	6,607,000	87,824,000	4,717,000
Five thousand dollars.....	8,155,000	379,210,000	11,880,000	375,475,000	3,735,000
Ten thousand dollars.....	29,970,000	157,420,000	46,470,000	147,470,000	9,950,000
Total.....	48,117,200	666,464,100	69,130,100	643,639,000	22,825,100
1875.					
Twenty dollars.....		960,000	21,100	954,500	5,500
One hundred dollars.....	1,196,600	16,111,200	1,409,800	15,082,900	1,028,300
Five hundred dollars.....	3,590,500	25,009,000	4,097,000	22,360,500	2,648,500
One thousand dollars.....	8,873,000	101,414,000	8,836,000	96,660,000	4,754,000
Five thousand dollars.....	12,790,000	392,000,000	12,895,000	388,370,000	3,630,000
Ten thousand dollars.....	43,800,000	201,220,000	44,020,000	191,490,000	9,730,000
Total.....	70,250,100	736,714,200	71,278,900	714,917,900	21,796,300
1876.					
Twenty dollars.....		960,000	2,300	956,800	3,200
One hundred dollars.....	1,077,600	17,188,800	978,700	16,058,600	1,130,200
Five hundred dollars.....	2,805,500	27,814,500	2,536,000	24,896,500	2,918,000
One thousand dollars.....	8,001,000	109,415,000	7,642,000	104,305,000	5,110,000
Five thousand dollars.....	44,885,000	436,885,000	35,085,000	423,455,000	13,430,000
Ten thousand dollars.....	33,850,000	235,070,000	37,490,000	228,980,000	6,090,000
Total.....	90,619,100	827,333,300	83,734,000	798,651,900	28,681,400
1877.					
Twenty dollars.....		960,000	1,200	958,000	2,000
One hundred dollars.....	1,273,700	18,462,500	1,199,300	17,257,900	1,204,600
Five hundred dollars.....	2,698,500	30,513,000	2,598,500	27,495,000	3,018,000
One thousand dollars.....	6,194,000	115,609,000	5,211,000	109,516,000	6,093,000
Five thousand dollars.....	8,495,000	445,380,000	15,930,000	439,385,000	5,995,000
Ten thousand dollars.....	39,480,000	274,550,000	20,310,000	249,290,000	25,260,000
Total.....	58,141,200	885,474,500	45,250,000	843,901,900	41,572,600
1878.					
Twenty dollars.....		960,000		958,000	2,000
Fifty dollars.....					
One hundred dollars.....	1,448,400	19,910,900	1,315,000	18,572,900	1,338,000
Five hundred dollars.....	1,795,000	32,308,000	1,791,000	29,286,000	3,022,000
One thousand dollars.....	4,534,000	120,143,000	4,422,000	113,938,000	6,205,000
Five thousand dollars.....	8,275,000	453,655,000	8,870,000	448,255,000	5,400,000
Ten thousand dollars.....	34,290,000	308,840,000	31,150,000	280,440,000	28,400,000
Total.....	50,342,400	935,816,900	47,548,000	891,449,900	44,367,000
1879.					
Twenty dollars.....		960,000	500	958,500	1,500
Fifty dollars.....					
One hundred dollars.....	323,400	20,234,300	962,200	19,535,100	699,200
Five hundred dollars.....	536,000	32,844,000	2,348,000	31,634,000	1,210,000
One thousand dollars.....	1,738,000	121,881,000	4,945,000	118,883,000	2,998,000
Five thousand dollars.....	4,230,000	457,885,000	7,175,000	455,430,000	2,455,000
Ten thousand dollars.....	5,490,000	314,330,000	25,840,000	306,280,000	8,050,000
Total.....	12,317,400	948,134,300	41,270,700	932,720,600	15,413,700

No. 41.—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Out-standing.
1880.					
Twenty dollars.....		\$960,000	\$400	\$958,900	\$1,100
Fifty dollars.....					
One hundred dollars.....		20,234,300	291,200	19,826,300	408,000
Five hundred dollars.....		32,844,000	744,500	32,378,500	465,500
One thousand dollars.....		121,881,000	1,788,000	120,671,000	1,210,000
Five thousand dollars.....		457,885,000	1,385,000	456,815,000	1,070,000
Ten thousand dollars.....		314,330,000	3,200,000	309,480,000	4,850,000
Total.....		948,134,300	7,409,100	940,129,700	8,004,600
1881.					
Twenty dollars.....		960,000	380	959,280	720
Fifty dollars.....					
One hundred dollars.....		20,234,300	139,300	19,965,600	268,700
Five hundred dollars.....		32,844,000	207,000	32,585,500	258,500
One thousand dollars.....		121,881,000	485,000	121,156,000	725,000
Five thousand dollars.....		457,885,000	270,000	457,085,000	800,000
Ten thousand dollars.....		314,330,000	1,120,000	313,680,000	3,730,000
Total.....		948,134,300	2,221,680	942,351,380	5,782,920
1882.					
Twenty dollars.....		960,000		959,280	720
Fifty dollars.....					
One hundred dollars.....		20,234,300	44,800	20,010,400	223,900
Five hundred dollars.....		32,844,000	50,000	32,635,500	208,500
One thousand dollars.....		121,881,000	151,000	121,307,000	574,000
Five thousand dollars.....		457,885,000	210,000	457,295,000	590,000
Ten thousand dollars.....		314,330,000	290,000	310,890,000	3,440,000
Total.....		948,134,300	745,800	943,097,180	5,037,120
1883.					
Twenty dollars.....	\$9,360,000	10,320,000	197,180	1,156,460	9,163,540
Fifty dollars.....	9,200,000	9,200,000	149,200	149,200	9,050,800
One hundred dollars.....	8,900,000	29,134,300	251,100	20,261,500	8,872,800
Five hundred dollars.....	8,250,000	41,094,000	331,000	32,966,500	8,127,500
One thousand dollars.....	13,000,000	134,881,000	640,000	121,947,000	12,934,000
Five thousand dollars.....	8,000,000	465,885,000	1,160,000	458,455,000	7,450,000
Ten thousand dollars.....	30,000,000	344,330,000	6,640,000	317,530,000	26,800,000
Total.....	86,710,000	1,034,844,300	9,368,480	952,465,660	82,378,640
1884.					
Twenty dollars.....	5,520,000	15,840,000	1,328,180	2,484,640	13,355,360
Fifty dollars.....	1,300,000	10,500,000	1,231,800	1,381,000	9,119,000
One hundred dollars.....	1,400,000	30,534,300	1,083,000	21,344,500	9,189,800
Five hundred dollars.....	2,250,000	43,344,000	1,596,000	34,562,500	8,781,500
One thousand dollars.....	4,000,000	138,881,000	2,132,000	124,079,000	14,802,000
Five thousand dollars.....	7,000,000	472,885,000	3,435,000	461,890,000	10,995,000
Ten thousand dollars.....	20,000,000	364,330,000	14,650,000	332,180,000	32,150,000
Total.....	41,470,000	1,076,314,300	25,455,980	977,921,640	98,392,660
1885.					
Twenty dollars.....	400,000	16,240,000	1,411,020	3,895,660	12,344,340
Fifty dollars.....	2,700,000	13,200,000	1,375,200	2,756,200	10,443,800
One hundred dollars.....	1,800,000	32,334,300	1,386,300	22,730,800	9,603,500
Five hundred dollars.....	6,600,000	49,944,000	1,189,000	35,751,500	14,192,500
One thousand dollars.....	9,000,000	147,881,000	1,443,000	125,522,000	22,359,000
Five thousand dollars.....	7,500,000	430,385,000	3,995,000	465,885,000	14,500,000
Ten thousand dollars.....	35,000,000	399,330,000	10,270,000	342,450,000	56,880,000
Total.....	63,000,000	1,139,314,300	21,069,520	998,991,160	140,323,140
1886.					
Twenty dollars.....	640,000	16,880,000	1,007,450	4,903,110	11,976,890
Fifty dollars.....	100,000	13,300,000	825,845	3,582,045	9,717,955
One hundred dollars.....	100,000	32,434,300	690,100	23,420,900	9,013,400
Five hundred dollars.....	200,000	50,144,000	952,500	36,704,000	13,440,000
One thousand dollars.....		147,881,000	3,863,000	129,385,000	18,496,000
Five thousand dollars.....		480,385,000	680,000	466,565,000	13,820,000
Ten thousand dollars.....		399,330,000	2,170,000	344,620,000	54,710,000
Total.....	1,040,000	1,140,354,300	10,188,895	1,009,180,055	131,174,245

No. 41.—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Out-standing.
1887.					
Twenty dollars.....		\$16,880,000	\$1,104,828	\$6,007,038	\$10,872,062
Fifty dollars.....		13,800,000	1,492,600	5,074,645	8,225,355
One hundred dollars.....		32,434,300	1,056,000	24,476,900	7,957,400
Five hundred dollars.....		50,144,000	1,409,000	38,113,000	12,031,000
One thousand dollars.....		147,881,000	1,120,000	130,505,000	17,376,000
Five thousand dollars.....		480,385,000	625,000	467,190,000	13,195,000
Ten thousand dollars.....		399,330,000	2,880,000	347,500,000	51,830,000
Total.....		1,140,354,300	9,687,428	1,018,867,483	121,486,817
1888.					
Twenty dollars.....	\$4,160,000	21,040,000	2,070,062	8,078,000	12,962,000
Fifty dollars.....	4,500,000	17,800,000	2,480,205	7,554,850	10,245,150
One hundred dollars.....	7,800,000	40,234,300	2,088,400	26,565,300	13,669,000
Five hundred dollars.....	4,700,000	54,844,000	4,420,000	42,533,000	12,311,000
One thousand dollars.....	14,000,000	161,881,000	5,875,000	136,380,000	25,501,000
Five thousand dollars.....	20,000,000	500,385,000	9,330,000	476,520,000	23,865,000
Ten thousand dollars.....	30,000,000	429,330,000	38,360,000	385,860,000	49,470,000
Total.....	85,160,000	1,225,514,300	64,623,667	1,083,491,150	142,023,150
1889.					
Twenty dollars.....		21,040,000	1,982,898	10,060,898	10,979,102
Fifty dollars.....		17,800,000	1,801,800	9,356,650	8,443,350
One hundred dollars.....		40,234,300	2,021,900	28,587,200	11,647,100
Five hundred dollars.....	2,000,000	56,844,000	3,235,500	45,768,500	11,075,500
One thousand dollars.....	6,000,000	167,881,000	10,287,500	146,667,500	21,213,500
Five thousand dollars.....	30,155,000	530,540,000	17,020,000	493,540,000	37,000,000
Ten thousand dollars.....	41,120,000	470,450,000	30,900,000	416,760,000	53,690,000
Total.....	79,275,000	1,304,789,300	67,249,598	1,150,740,748	154,048,552
1890.					
Twenty dollars.....	2,880,000	23,920,000	1,905,628	11,966,526	11,953,474
Fifty dollars.....	2,200,000	20,000,000	1,600,145	10,956,795	9,043,205
One hundred dollars.....	2,000,000	42,234,300	1,533,800	30,121,000	12,113,300
Five hundred dollars.....	2,000,000	58,844,000	1,734,000	47,502,500	11,341,500
One thousand dollars.....	4,000,000	171,881,000	2,152,000	148,819,500	23,061,500
Five thousand dollars.....	11,350,000	541,890,000	13,950,000	507,490,000	34,400,000
Ten thousand dollars.....	24,620,000	495,070,000	22,680,000	439,440,000	55,630,000
Total.....	49,050,000	1,353,839,300	45,555,573	1,196,296,321	157,542,979
1891.					
Twenty dollars.....	4,240,000	28,160,000	1,971,700	13,938,226	14,221,774
Fifty dollars.....	1,000,000	21,000,000	1,587,350	12,544,145	8,455,855
One hundred dollars.....	2,400,000	44,634,300	1,698,500	31,819,500	12,814,800
Five hundred dollars.....	2,200,000	61,044,000	2,170,000	49,672,500	11,371,500
One thousand dollars.....	3,300,000	175,181,000	5,314,000	154,133,500	21,047,500
Five thousand dollars.....	6,625,000	548,570,000	14,380,000	521,870,000	26,700,000
Ten thousand dollars.....	43,700,000	538,770,000	41,480,000	480,920,000	57,850,000
Total.....	63,520,000	1,417,359,300	68,601,550	1,264,897,871	152,461,429
1892.					
Twenty dollars.....	160,000	28,320,000	2,260,800	16,199,026	12,120,974
Fifty dollars.....	400,000	21,400,000	1,748,900	14,293,045	7,106,955
One hundred dollars.....	400,000	45,034,300	2,379,800	34,199,300	10,835,000
Five hundred dollars.....	1,000,000	62,044,000	2,512,000	52,184,500	9,859,500
One thousand dollars.....	7,000,000	182,181,000	7,871,000	162,004,500	20,176,500
Five thousand dollars.....	18,725,000	567,295,000	14,615,000	536,485,000	30,810,000
Ten thousand dollars.....	42,840,000	581,610,000	35,000,000	515,920,000	65,690,000
Total.....	70,525,000	1,487,884,300	66,387,500	1,331,285,371	156,598,929

No. 42.—SILVER CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1878.					
Ten dollars	\$123, 220	\$123, 220			\$123, 220.00
Twenty dollars	10, 240	10, 240			10, 240.00
Fifty dollars	13, 250	13, 250			13, 250.00
One hundred dollars	179, 700	179, 700			179, 700.00
Five hundred dollars	268, 000	268, 000			268, 000.00
One thousand dollars	1, 256, 000	1, 256, 000			1, 256, 000.00
Total	1, 850, 410	1, 850, 410			1, 850, 410.00
1879.					
Ten dollars	43, 780	167, 000	\$3, 170.00	\$3, 170.00	163, 830.00
Twenty dollars	85, 760	96, 000	580.00	580.00	95, 420.00
Fifty dollars	131, 750	145, 000			145, 000.00
One hundred dollars	301, 300	481, 000	5, 300.00	5, 300.00	475, 700.00
Five hundred dollars	2, 000, 000	2, 268, 000	1, 768, 000.00	1, 768, 000.00	500, 000.00
One thousand dollars	6, 587, 000	7, 843, 000	6, 683, 000.00	6, 683, 000.00	1, 160, 000.00
Total	9, 149, 590	11, 000, 000	8, 460, 050.00	8, 460, 050.00	2, 539, 950.00
1880.					
Ten dollars	2, 007, 000	2, 174, 000	23, 490.00	26, 660.00	2, 147, 340.00
Twenty dollars	1, 890, 000	1, 986, 000	10, 540.00	11, 120.00	1, 974, 880.00
Fifty dollars	1, 195, 000	1, 340, 000	11, 050.00	11, 050.00	1, 328, 950.00
One hundred dollars	1, 449, 000	1, 930, 000	20, 100.00	25, 400.00	1, 904, 600.00
Five hundred dollars	750, 000	3, 018, 000	20, 500.00	1, 788, 500.00	1, 229, 500.00
One thousand dollars	2, 727, 000	10, 570, 000	98, 000.00	6, 781, 000.00	3, 789, 000.00
Total	10, 018, 000	21, 018, 000	183, 680.00	8, 643, 730.00	12, 374, 270.00
1881.					
Ten dollars	18, 700, 000	20, 874, 000	480, 310.00	506, 970.00	20, 367, 030.00
Twenty dollars	16, 560, 000	18, 546, 000	372, 780.00	383, 900.00	18, 162, 100.00
Fifty dollars	2, 310, 000	3, 650, 000	157, 350.00	168, 400.00	3, 481, 600.00
One hundred dollars	2, 410, 000	4, 340, 000	285, 300.00	310, 700.00	4, 029, 300.00
Five hundred dollars	682, 000	3, 650, 000	215, 000.00	2, 003, 500.00	1, 646, 500.00
One thousand dollars	300, 000	10, 870, 000	609, 000.00	7, 390, 000.00	3, 480, 000.00
Total	40, 912, 000	61, 930, 000	2, 119, 740.00	10, 763, 470.00	51, 166, 530.00
1882.					
Ten dollars	12, 240, 000	33, 114, 000	3, 861, 310.00	3, 868, 280.00	29, 245, 720.00
Twenty dollars	9, 040, 000	27, 586, 000	2, 241, 860.00	2, 625, 760.00	24, 960, 240.00
Fifty dollars	400, 000	4, 050, 000	598, 050.00	766, 450.00	3, 283, 550.00
One hundred dollars	800, 000	5, 140, 000	808, 600.00	1, 119, 300.00	4, 020, 700.00
Five hundred dollars	700, 000	4, 350, 000	612, 000.00	2, 615, 500.00	1, 734, 500.00
One thousand dollars	1, 120, 000	11, 990, 000	1, 748, 000.00	9, 138, 000.00	2, 852, 000.00
Total	24, 300, 000	86, 230, 000	9, 369, 820.00	20, 133, 290.00	66, 096, 710.00
1883.					
Ten dollars	11, 880, 000	44, 994, 000	4, 237, 828.00	8, 106, 108.00	36, 887, 892.00
Twenty dollars	13, 360, 000	40, 946, 000	3, 167, 456.00	5, 793, 216.00	35, 152, 784.00
Fifty dollars	1, 600, 000	5, 650, 000	886, 615.00	1, 653, 065.00	3, 996, 935.00
One hundred dollars	2, 400, 000	7, 540, 000	1, 173, 480.00	2, 292, 780.00	5, 247, 220.00
Five hundred dollars	1, 800, 000	6, 150, 000	1, 008, 500.00	3, 624, 000.00	2, 526, 000.00
One thousand dollars	4, 000, 000	15, 990, 000	2, 046, 000.00	11, 184, 000.00	4, 806, 000.00
Total	35, 040, 000	121, 270, 000	12, 519, 879.00	32, 653, 169.00	88, 616, 831.00
1884.					
Ten dollars	19, 000, 000	63, 994, 000	8, 397, 180.00	16, 503, 288.00	47, 490, 712.00
Twenty dollars	20, 080, 000	61, 026, 000	7, 868, 260.00	13, 161, 476.00	47, 864, 524.00
Fifty dollars	3, 200, 000	8, 850, 000	903, 900.00	2, 556, 365.00	6, 293, 635.00
One hundred dollars	4, 000, 000	11, 540, 000	1, 107, 900.00	3, 400, 680.00	8, 139, 320.00
Five hundred dollars	2, 500, 000	8, 650, 000	648, 500.00	4, 272, 500.00	4, 377, 500.00
One thousand dollars	3, 500, 000	19, 490, 000	1, 580, 000.00	12, 764, 000.00	6, 726, 000.00
Total	52, 280, 000	173, 550, 000	20, 005, 140.00	52, 658, 309.00	120, 891, 691.00

No. 42.—SILVER CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1885.					
Ten dollars.....	\$14,040,000	\$78,034,000	\$9,783,585.00	\$26,286,873.00	\$51,747,127.00
Twenty dollars.....	12,160,000	73,186,000	8,013,560.00	21,175,036.00	52,010,964.00
Fifty dollars.....	2,200,000	11,050,000	839,600.00	3,395,965.00	7,654,035.00
One hundred dollars.....	2,600,000	14,140,000	860,800.00	4,261,480.00	9,878,520.00
Five hundred dollars.....	5,000,000	13,650,000	467,500.00	4,740,000.00	8,910,000.00
One thousand dollars.....	4,000,000	23,490,000	1,025,000.00	13,789,000.00	9,701,000.00
Total.....	40,000,000	213,550,000	20,990,045.00	73,648,354.00	139,901,646.00
1886.					
Ten dollars.....	3,800,000	81,834,000	5,277,740.00	31,564,613.00	50,269,387.00
Twenty dollars.....	800,000	73,986,000	7,853,338.00	29,028,372.00	44,957,628.00
Fifty dollars.....		11,050,000	269,195.00	3,665,160.00	7,384,840.00
One hundred dollars.....		14,140,000	267,700.00	4,529,180.00	9,610,820.00
Five hundred dollars.....		13,650,000	7,075,000.00	11,815,000.00	1,835,000.00
One thousand dollars.....		23,490,000	7,781,000.00	21,570,000.00	1,920,000.00
Total.....	4,600,000	218,150,000	28,523,971.00	102,172,325.00	115,977,675.00
1887.					
One dollar.....	14,156,000	14,156,000	178,503.90	176,503.90	13,979,496.10
Two dollars.....	8,976,000	8,976,000	70,003.60	70,003.60	8,905,996.40
Five dollars.....	7,760,000	7,760,000	31,758.50	31,758.50	7,728,241.50
Ten dollars.....	10,440,000	32,274,000	6,508,517.00	38,073,130.00	54,200,870.00
Twenty dollars.....	9,520,000	83,506,000	3,848,612.00	32,876,984.00	50,629,016.00
Fifty dollars.....	1,000,000	12,050,000	3,133,740.00	6,353,900.00	5,196,100.00
One hundred dollars.....		14,140,000	5,897,300.00	10,426,570.00	3,713,430.00
Five hundred dollars.....		13,650,000	1,166,000.00	12,981,000.00	669,000.00
One thousand dollars.....		23,490,000	1,399,000.00	22,969,000.00	521,000.00
Total.....	51,852,000	270,002,000	22,286,525.00	124,458,850.00	145,543,150.00
1888.					
One dollar.....	14,172,000	28,328,000	1,419,892.10	1,596,396.00	26,731,604.00
Two dollars.....	10,424,000	19,400,000	732,755.40	802,762.00	18,597,238.00
Five dollars.....	44,700,000	52,460,000	815,381.50	850,140.00	51,609,860.00
Ten dollars.....	36,520,000	128,794,000	10,255,800.00	48,328,490.00	80,465,510.00
Twenty dollars.....	80,000	83,586,000	6,863,856.00	39,745,840.00	43,840,160.00
Fifty dollars.....		12,050,000	804,500.00	7,658,400.00	4,391,600.00
One hundred dollars.....		14,140,000	660,130.00	11,086,700.00	3,053,300.00
Five hundred dollars.....		13,650,000	188,500.00	13,169,500.00	480,500.00
One thousand dollars.....		23,490,000	199,000.00	23,168,000.00	322,000.00
Total.....	105,896,000	375,898,000	21,947,378.00	146,406,238.00	229,491,772.00
1889.					
One dollar.....	8,772,000	37,100,000	7,595,632.20	9,192,028.20	27,907,971.80
Two dollars.....	5,800,000	25,200,000	4,159,572.80	4,962,334.80	20,237,665.20
Five dollars.....	38,540,000	91,000,000	4,570,120.00	5,420,260.00	85,579,740.00
Ten dollars.....	20,480,000	149,274,000	13,508,887.00	61,837,377.00	87,436,623.00
Twenty dollars.....	160,000	83,746,000	8,890,544.00	48,636,384.00	35,109,616.00
Fifty dollars.....		12,050,000	932,790.00	8,591,190.00	3,458,810.00
One hundred dollars.....		14,140,000	727,480.00	11,814,180.00	2,325,820.00
Five hundred dollars.....		13,650,000	134,000.00	13,303,500.00	346,500.00
One thousand dollars.....		23,490,000	95,000.00	23,263,000.00	227,000.00
Total.....	73,752,000	449,650,000	40,614,026.00	187,020,254.00	262,629,746.00
1890.					
One dollar.....	14,700,000	51,800,000	11,473,489.70	20,665,517.90	31,134,482.10
Two dollars.....	9,280,000	34,480,000	6,959,804.80	11,922,239.60	22,557,760.40
Five dollars.....	28,100,000	119,100,000	11,552,583.50	16,972,843.50	102,127,156.50
Ten dollars.....	39,000,000	188,274,000	14,965,607.00	76,802,984.00	111,471,016.00
Twenty dollars.....		83,746,000	8,328,760.00	57,465,144.00	26,280,856.00
Fifty dollars.....	800,000	12,850,000	1,003,950.00	9,595,140.00	3,254,860.00
One hundred dollars.....	2,600,000	16,740,000	636,700.00	12,450,880.00	4,289,120.00
Five hundred dollars.....		13,650,000	93,000.00	13,396,500.00	253,500.00
One thousand dollars.....		23,490,000	56,000.00	23,319,000.00	171,000.00
Total.....	94,480,000	544,130,000	55,569,995.00	242,590,249.00	301,539,751.00

No. 42.—SILVER CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1891.					
One dollar	\$9,320,000	\$61,120,000	\$11,389,274.00	\$32,054,791.90	\$29,065,208.10
Two dollars	4,544,000	39,024,000	7,863,255.00	19,790,494.60	19,233,505.40
Five dollars	29,540,000	148,640,000	21,597,432.00	38,570,275.50	110,069,724.50
Ten dollars	18,880,000	207,154,000	19,766,485.00	96,589,409.00	110,584,531.00
Twenty dollars	10,320,000	94,066,000	8,199,620.00	65,664,764.00	28,401,236.00
Fifty dollars	3,400,000	16,250,000	792,100.00	10,387,240.00	5,862,760.00
One hundred dollars	3,000,000	19,740,000	885,400.00	13,336,280.00	6,403,720.00
Five hundred dollars	2,700,000	16,350,000	497,000.00	13,893,500.00	2,456,500.00
One thousand dollars	3,200,000	26,690,000	733,000.00	24,052,000.00	2,638,000.00
Total	84,904,000	629,034,000	71,728,566.00	314,318,815.00	314,715,185.00
1892.					
One dollar	12,872,000	73,992,000	14,625,433.00	46,680,224.90	27,311,775.10
Two dollars	7,424,000	46,448,000	9,527,668.90	29,318,162.60	17,129,837.40
Five dollars	23,660,000	172,300,000	31,298,010.00	69,868,285.50	106,431,714.50
Ten dollars	25,160,000	232,314,000	25,153,760.00	121,723,249.00	110,590,751.00
Twenty dollars	23,040,000	117,106,000	7,378,440.00	73,043,204.00	44,062,796.00
Fifty dollars	6,900,000	23,150,000	1,046,950.00	11,434,190.00	11,715,810.00
One hundred dollars	10,700,000	30,440,000	1,306,100.00	14,642,380.00	15,797,620.00
Five hundred dollars	16,350,000	16,350,000	1,275,500.00	15,169,000.00	1,181,000.00
One thousand dollars	100,000	26,790,000	1,345,000.00	25,397,000.00	1,393,000.00
Total	109,856,000	738,890,000	92,956,881.00	407,275,696.00	335,614,304.00

No. 43.—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, OF EACH DENOMINATION, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1866, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS DESTROYED.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1866.					
One dollar	\$714,000	\$18,846,000	\$1,266,495.15	\$1,637,240.90	\$17,208,759.10
Two dollars	664,000	20,560,000	1,421,898.50	1,750,164.75	18,809,835.25
Five dollars	96,663,820	96,663,820	588,593.50	1,217,894.50	95,445,925.50
Ten dollars	110,005,040	110,005,040	473,548.00	987,184.50	109,017,855.50
Twenty dollars	156,360	87,076,040	1,071,932.00	1,891,747.00	85,184,293.00
Fifty dollars	30,055,200	30,055,200	406,892.50	732,462.50	29,322,737.50
One hundred dollars	2,791,300	37,135,300	2,513,075.00	3,028,915.00	34,106,385.00
Five hundred dollars	11,000,000	44,914,000	387,425.00	9,488,400.00	35,425,600.00
One thousand dollars	34,546,000	83,950,000	11,355,800.00	25,004,800.00	58,945,200.00
Five thousand dollars	82,000,000	82,000,000	73,800,000.00	73,800,000.00	8,200,000.00
Ten thousand dollars	1,000,000	1,000,000	1,000,000.00	1,000,000.00	0.00
Total	132,871,660	612,205,400	94,285,659.65	120,538,809.15	491,666,590.85
Unknown, in reserve		79,932,425			79,932,425.00
Net		532,272,975	94,285,659.65	120,538,809.15	411,734,165.85
1867.					
One dollar	1,500,000	20,346,000	3,220,683.25	4,857,924.15	15,488,075.85
Two dollars	2,000,000	22,560,000	3,691,717.10	5,441,881.85	17,118,118.15
Five dollars	96,663,820	96,663,820	30,397,678.75	31,615,573.25	65,048,246.75
Ten dollars	110,005,040	110,005,040	22,679,294.75	23,666,479.25	86,338,560.75
Twenty dollars	203,920	87,279,960	19,271,830.00	21,163,577.00	66,116,383.00
Fifty dollars	30,055,200	30,055,200	2,985,275.00	3,717,737.50	26,337,462.50
One hundred dollars	2,738,200	39,873,500	7,576,750.00	10,605,665.00	29,267,835.00
Five hundred dollars	3,493,000	48,407,000	5,979,825.00	15,468,225.00	32,938,775.00
One thousand dollars	71,639,000	155,589,000	77,369,900.00	102,374,700.00	53,214,300.00
Five thousand dollars	85,520,000	167,520,000	75,050,000.00	148,850,000.00	18,670,000.00
Ten thousand dollars	4,000,000	5,000,000	4,000,000.00	5,000,000.00	0.00
Total	171,094,120	783,299,520	252,222,953.85	372,761,763.00	410,537,757.00
Unknown, in reserve		13,806,000			13,806,000.00
Net		769,493,520	252,222,953.85	372,761,763.00	396,731,757.00

No. 43.—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, OF EACH DENOMINATION, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1868.					
One dollar	\$2,453,348	\$22,829,348	\$4,297,683.25	\$9,155,607.40	\$13,673,740.60
Two dollars	3,510,696	26,070,696	4,667,751.70	10,109,633.55	15,961,062.45
Five dollars		96,663,820	2,210,801.25	33,826,374.50	62,837,445.50
Ten dollars		110,005,040	3,506,372.50	27,172,851.75	82,832,188.25
Twenty dollars	205,400	87,485,360	2,594,285.00	23,737,862.00	63,727,498.00
Fifty dollars		30,055,200	841,032.50	4,559,670.00	25,495,530.00
One hundred dollars	2,204,000	42,077,500	3,179,875.00	13,779,540.00	28,297,960.00
Five hundred dollars	4,179,500	52,586,500	4,458,475.00	18,926,700.00	33,659,800.00
One thousand dollars	19,870,000	175,459,000	16,980,000.00	119,354,700.00	56,104,300.00
Five thousand dollars	61,625,000	229,145,000	63,170,000.00	212,020,000.00	17,125,000.00
Ten thousand dollars		5,000,000		5,000,000.00	
Total	94,077,944	877,377,464	104,901,176.20	477,662,939.20	399,714,524.80
Unknown, in reserve		19,872,484			19,872,484.80
Net		857,504,980	104,901,176.20	477,662,939.20	379,842,040.00
1869.					
One dollar	5,522,000	28,351,348	4,929,028.40	14,084,635.80	14,266,712.20
Two dollars	8,000,432	34,071,128	5,287,765.90	15,397,399.45	18,673,728.55
Five dollars	4,336,180	101,000,000	6,641,495.50	40,467,870.00	60,532,130.00
Ten dollars	8,004,960	118,010,900	6,833,888.00	34,006,739.75	84,003,260.25
Twenty dollars	16,227,580	103,712,940	6,041,389.00	29,799,251.00	73,913,689.00
Fifty dollars		30,055,200	7,211,355.00	11,771,025.00	18,284,175.00
One hundred dollars	8,265,400	50,342,900	8,600,685.00	22,380,225.00	27,962,675.00
Five hundred dollars	12,498,500	65,085,000	9,777,975.00	28,704,242.50	36,380,325.00
One thousand dollars	32,961,000	208,420,000	19,829,000.00	139,183,700.00	69,236,300.00
Five thousand dollars	62,290,000	291,435,000	50,365,000.00	262,385,000.00	29,050,000.00
Ten thousand dollars		5,000,000		5,000,000.00	
Total	158,106,052	1,035,483,516	125,517,581.80	603,180,521.00	432,302,995.00
Unknown, in reserve		39,444,855			39,444,855.00
Net		996,038,661	125,517,581.80	603,180,521.00	392,858,140.00
1870.					
One dollar	8,220,000	36,571,348	4,422,884.45	18,507,520.25	18,063,827.75
Two dollars	14,032,000	48,103,128	5,209,611.30	20,607,010.75	27,496,117.25
Five dollars	19,580,000	120,580,000	9,493,971.25	49,961,841.25	70,618,158.75
Ten dollars	37,920,000	155,930,000	17,681,072.50	51,687,812.25	104,242,187.75
Twenty dollars	23,927,060	127,640,000	9,871,903.00	39,671,154.00	87,968,846.00
Fifty dollars	20,600,000	50,655,200	6,677,217.50	18,448,242.50	32,206,957.50
One hundred dollars	29,902,000	80,244,900	8,308,660.00	30,688,865.00	49,556,035.00
Five hundred dollars	3,501,000	68,586,000	14,507,975.00	43,212,650.00	25,373,350.00
One thousand dollars	10,053,000	218,473,000	34,278,000.00	173,461,700.00	45,011,300.00
Five thousand dollars	36,255,000	327,690,000	46,265,000.00	309,250,000.00	18,440,000.00
Ten thousand dollars	25,530,000	30,530,000	14,800,000.00	19,400,000.00	11,130,000.00
Total	229,520,060	1,265,003,576	171,716,295.00	774,896,816.00	490,106,760.00
In reserve		96,801,760			96,801,760.00
Net		1,168,201,816	171,716,295.00	774,896,816.00	393,305,000.00
1871.					
One dollar	7,480,611	44,050,899	5,002,208.45	23,509,728.70	20,541,170.30
Two dollars	5,985,000	53,195,128	6,821,880.80	27,428,871.55	25,766,256.45
Five dollars	5,860,000	112,440,000	14,016,532.25	63,978,373.50	48,461,626.50
Ten dollars	11,266,000	145,830,000	16,997,841.50	68,685,653.75	77,144,346.25
Twenty dollars	12,995,000	124,275,000	16,637,793.00	56,308,947.00	67,966,053.00
Fifty dollars	6,555,000	47,155,200	5,089,320.00	23,937,562.50	23,617,637.50
One hundred dollars	8,785,700	65,944,900	9,274,880.00	39,563,765.00	25,981,135.00
Five hundred dollars	27,485,000	94,030,000	18,525,875.00	61,738,525.00	32,291,475.00
One thousand dollars	44,883,000	254,356,000	40,825,000.00	214,286,700.00	40,069,300.00
Five thousand dollars	16,650,000	344,340,000	29,870,000.00	339,120,000.00	5,220,000.00
Ten thousand dollars	29,220,000	59,750,000	29,310,000.00	48,710,000.00	11,040,000.00
Total	177,165,311	1,345,367,127	192,371,311.00	967,268,127.00	378,099,000.00
1872.					
One dollar	9,931,304	53,982,203	5,724,516.60	29,234,245.30	24,747,957.70
Two dollars	9,172,000	62,367,128	7,566,791.90	34,995,663.45	27,371,464.55
Five dollars	9,962,500	122,402,500	11,658,604.00	75,636,977.50	46,765,522.50
Ten dollars	12,210,000	158,040,000	13,584,505.50	82,270,159.25	75,769,840.75
Twenty dollars	13,061,000	137,276,000	13,290,176.50	69,599,123.50	67,676,876.50
Fifty dollars	4,035,000	51,190,200	2,700,294.50	26,237,857.00	24,952,343.00
One hundred dollars	5,998,000	71,942,900	5,384,965.00	45,348,730.00	26,594,170.00
Five hundred dollars	4,299,500	98,329,500	7,027,950.00	68,766,475.00	29,563,025.00
One thousand dollars	13,660,000	268,016,000	12,386,000.00	226,672,700.00	41,343,300.00
Five thousand dollars	15,940,000	360,280,000	12,765,000.00	351,885,000.00	8,395,000.00
Ten thousand dollars	34,620,000	94,370,000	28,190,000.00	76,900,000.00	17,470,000.00
Total	132,829,304	1,478,196,431	120,278,804.00	1,087,546,931.00	390,649,500.00

No. 43.—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, OF EACH DENOMINATION, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1873.					
One dollar.....	\$6,981,567	\$60,963,770	\$6,517,793.20	\$35,752,038.50	\$25,211,731.50
Two dollars.....	7,816,000	70,183,128	7,712,608.55	42,708,272.00	27,474,856.00
Five dollars.....	9,537,500	131,940,000	9,903,055.00	35,546,032.50	46,393,967.50
Ten dollars.....	9,930,000	167,970,000	12,367,770.75	94,637,930.00	73,332,070.00
Twenty dollars.....	10,284,000	147,560,000	10,743,576.50	80,342,700.00	67,217,300.00
Fifty dollars.....	3,000,000	54,190,200	1,753,468.00	27,993,325.00	26,196,875.00
One hundred dollars.....	5,955,500	77,898,400	3,594,970.00	48,943,700.00	28,954,700.00
Five hundred dollars.....	6,516,000	104,845,500	7,786,525.00	76,553,000.00	28,292,500.00
One thousand dollars.....	15,214,000	283,230,000	12,700,300.00	239,382,000.00	43,848,000.00
Five thousand dollars.....	22,565,000	382,845,000	15,020,000.00	366,995,000.00	15,940,000.00
Ten thousand dollars.....	78,530,000	172,900,000	46,220,000.00	123,120,000.00	49,780,000.00
Total.....	176,329,567	1,654,525,998	134,331,067.00	1,221,877,998.00	432,648,000.00
1874.					
One dollar.....	8,931,669	69,895,439	8,571,888.50	44,323,927.00	25,571,512.00
Two dollars.....	10,177,520	80,360,648	9,534,938.00	52,243,210.00	28,117,438.00
Five dollars.....	12,595,760	144,535,760	8,462,272.50	93,992,305.00	50,543,455.00
Ten dollars.....	15,065,240	183,635,240	12,273,385.00	106,911,315.00	76,723,925.00
Twenty dollars.....	14,178,400	161,738,400	8,904,230.00	89,246,930.00	72,491,470.00
Fifty dollars.....	5,230,000	59,420,200	2,030,775.00	30,024,100.00	29,396,100.00
One hundred dollars.....	10,629,500	88,527,900	3,794,006.00	52,737,700.00	35,790,200.00
Five hundred dollars.....	20,249,000	125,094,500	37,175,500.00	113,728,500.00	11,366,000.00
One thousand dollars.....	32,739,000	315,969,000	14,447,000.00	253,829,000.00	62,140,000.00
Five thousand dollars.....	16,050,000	398,895,000	20,735,000.00	387,640,000.00	11,255,000.00
Ten thousand dollars.....	102,740,000	275,640,000	91,100,000.00	214,220,000.00	61,420,000.00
Total.....	249,186,089	1,903,712,087	217,018,989.00	1,438,896,987.00	464,815,100.00
1875.					
One dollar.....	14,626,156	84,521,595	12,780,804.50	57,104,731.50	27,416,863.50
Two dollars.....	10,934,400	91,295,048	12,706,512.00	64,949,722.00	26,345,326.00
Five dollars.....	6,926,000	151,461,760	12,617,201.50	106,603,506.50	44,852,253.50
Ten dollars.....	13,560,000	197,185,240	17,129,380.00	124,040,695.00	73,154,545.00
Twenty dollars.....	10,160,000	171,898,400	15,263,928.00	104,510,858.00	67,387,542.00
Fifty dollars.....	8,960,700	68,380,900	7,096,950.00	37,120,950.00	31,259,950.00
One hundred dollars.....	4,487,300	93,015,200	8,030,600.00	60,768,300.00	32,246,900.00
Five hundred dollars.....	31,540,500	156,635,000	9,560,000.00	123,288,500.00	33,346,500.00
One thousand dollars.....	16,373,000	332,342,000	29,315,000.00	283,144,000.00	49,198,000.00
Five thousand dollars.....	17,815,000	416,210,000	20,445,000.00	408,085,000.00	8,125,000.00
Ten thousand dollars.....	120,370,000	396,010,000	117,510,000.00	331,730,000.00	64,280,000.00
Total.....	255,253,056	2,158,965,143	262,455,276.00	1,701,352,263.00	457,612,880.00
1876.					
One dollar.....	13,444,758	97,966,353	12,854,116.60	69,958,848.10	28,007,504.90
Two dollars.....	12,792,000	104,087,048	11,650,846.40	76,606,568.40	27,480,479.60
Five dollars.....	13,080,000	164,541,760	11,614,081.00	118,223,587.50	46,318,172.50
Ten dollars.....	11,196,000	208,391,240	14,945,656.00	138,986,381.00	69,404,859.00
Twenty dollars.....	12,184,000	184,082,400	13,189,679.00	113,700,537.00	66,381,863.00
Fifty dollars.....	10,151,000	78,531,900	5,922,185.00	43,043,135.00	35,488,765.00
One hundred dollars.....	6,757,600	99,772,800	10,655,460.00	71,420,760.00	28,352,040.00
Five hundred dollars.....	15,255,500	171,890,500	11,915,500.00	135,204,000.00	36,686,500.00
One thousand dollars.....	8,201,000	340,543,000	15,582,500.00	298,729,500.00	41,813,500.00
Five thousand dollars.....	73,645,000	489,855,000	54,680,000.00	462,765,000.00	27,090,000.00
Ten thousand dollars.....	87,490,000	483,500,000	126,200,000.00	457,930,000.00	25,570,000.00
Total.....	264,196,858	2,423,162,001	289,216,054.00	1,990,568,317.00	432,593,684.00
1877.					
One dollar.....	10,147,399	108,113,752	12,994,606.10	82,953,454.20	25,160,297.80
Two dollars.....	9,432,000	113,519,048	11,542,653.40	88,149,221.80	25,369,826.20
Five dollars.....	14,180,000	178,721,760	11,199,948.50	129,423,536.00	49,298,224.00
Ten dollars.....	7,320,000	215,711,240	12,189,152.00	151,175,533.00	64,535,707.00
Twenty dollars.....	8,160,000	192,242,400	11,932,666.00	129,633,203.00	62,609,197.00
Fifty dollars.....	5,983,300	84,515,200	5,559,155.00	48,602,290.00	35,912,910.00
One hundred dollars.....	8,258,900	108,031,700	5,996,170.00	77,416,930.00	30,614,770.00
Five hundred dollars.....	8,431,500	180,322,000	8,215,500.00	143,419,500.00	36,902,500.00
One thousand dollars.....	10,694,000	351,237,000	11,829,000.00	310,558,500.00	40,678,500.00
Five thousand dollars.....	15,630,000	505,485,000	27,555,000.00	490,320,000.00	15,165,000.00
Ten thousand dollars.....	109,230,000	592,730,000	64,730,000.00	522,660,000.00	70,070,000.00
Total.....	207,467,099	2,630,629,100	183,743,851.00	2,174,312,168.00	456,316,932.00

No. 43.—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, OF EACH DENOMINATION, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1878.					
One dollar.....	\$7,562,351	\$115,676,103	\$11,792,774.50	\$94,746,228.70	\$20,929,874.20
Two dollars.....	6,288,000	119,807,048	10,746,878.00	98,896,099.80	20,910,948.20
Five dollars.....	15,820,000	194,541,760	10,448,667.50	139,872,203.50	54,669,556.50
Ten dollars.....	11,503,220	227,214,460	10,364,063.00	161,539,596.00	65,674,864.00
Twenty dollars.....	9,210,240	201,452,640	9,086,554.00	138,719,757.00	62,732,883.00
Fifty dollars.....	3,213,250	87,728,450	11,930,230.00	60,532,520.00	27,195,930.00
One hundred dollars.....	8,036,700	116,068,400	5,509,100.00	82,926,038.00	33,142,370.00
Five hundred dollars.....	6,830,000	187,202,000	9,614,000.00	153,033,500.00	34,168,500.00
One thousand dollars.....	8,390,000	359,627,000	8,395,000.00	318,953,500.00	40,673,500.00
Five thousand dollars.....	15,575,000	521,060,000	19,925,000.00	510,245,000.00	10,815,000.00
Ten thousand dollars.....	113,670,000	706,400,000	114,510,000.00	657,170,000.00	69,230,000.00
Total.....	206,148,761	2,836,777,861	222,322,267.00	2,396,634,435.00	440,143,426.00
1879.					
One dollar.....	6,503,133	122,979,236	9,223,026.50	103,969,255.20	18,209,980.80
Two dollars.....	5,892,000	125,699,048	8,710,295.00	107,606,394.80	18,092,653.20
Five dollars.....	11,060,000	205,601,760	11,622,443.50	151,494,647.00	54,107,113.00
Ten dollars.....	9,323,780	236,538,240	10,196,252.00	171,735,848.00	64,802,392.00
Twenty dollars.....	7,485,780	208,938,400	9,650,836.00	148,370,593.00	60,567,807.00
Fifty dollars.....	2,531,750	90,260,200	4,059,340.00	64,591,860.00	25,668,340.00
One hundred dollars.....	5,632,400	121,700,800	5,561,390.00	88,487,420.00	33,213,380.00
Five hundred dollars.....	8,188,000	195,388,000	8,075,000.00	161,108,500.00	34,279,500.00
One thousand dollars.....	12,225,000	371,852,000	13,670,000.00	332,623,500.00	39,228,500.00
Five thousand dollars.....	15,670,000	536,750,000	16,680,000.00	526,925,000.00	9,805,000.00
Ten thousand dollars.....	90,830,000	797,230,000	123,070,000.00	760,240,000.00	36,990,000.00
Total.....	175,339,823	3,012,117,684	220,518,583.00	2,617,153,018.00	394,964,666.00
1880.					
One dollar.....	9,057,863	131,237,099	6,935,511.80	110,904,767.00	20,332,332.00
Two dollars.....	8,232,000	133,931,048	5,971,840.20	113,578,235.00	20,352,813.00
Five dollars.....	19,680,000	223,281,760	8,354,555.00	159,849,212.00	63,432,548.00
Ten dollars.....	13,527,000	255,065,240	6,265,301.00	178,001,149.60	77,064,091.00
Twenty dollars.....	19,250,000	228,188,400	5,698,620.00	154,069,213.00	74,119,187.00
Fifty dollars.....	2,595,000	92,855,200	2,125,395.00	66,717,255.00	26,137,945.00
One hundred dollars.....	4,501,700	126,202,500	2,604,610.00	91,092,030.00	35,110,470.00
Five hundred dollars.....	3,050,000	198,458,000	16,410,500.00	177,519,000.00	20,939,000.00
One thousand dollars.....	3,427,000	375,279,000	21,124,000.00	353,747,500.00	21,531,500.00
Five thousand dollars.....	5,015,000	541,745,000	10,945,000.00	537,870,000.00	3,875,000.00
Ten thousand dollars.....	45,040,000	842,270,000	64,570,000.00	824,810,000.00	17,460,000.00
Total.....	138,375,563	3,150,493,247	151,005,343.00	2,768,158,361.00	382,334,886.00
1881.					
One dollar.....	9,889,034	141,126,133	7,575,604.40	118,480,371.40	22,645,761.60
Two dollars.....	8,752,000	142,683,048	6,860,690.60	120,438,925.60	22,244,122.40
Five dollars.....	14,760,000	240,041,760	10,623,470.00	170,472,682.00	69,569,078.00
Ten dollars.....	27,860,000	282,925,240	7,560,674.00	185,567,823.00	97,357,417.00
Twenty dollars.....	22,800,000	250,988,400	6,484,770.00	160,553,983.00	90,434,417.00
Fifty dollars.....	3,510,000	96,365,200	2,463,435.00	69,180,690.00	27,184,510.00
One hundred dollars.....	5,354,300	131,556,800	3,219,110.00	94,311,140.00	37,245,660.00
Five hundred dollars.....	1,332,000	199,770,000	5,776,000.00	183,295,000.00	16,475,000.00
One thousand dollars.....	1,200,000	376,479,000	6,502,000.00	369,249,500.00	16,229,500.00
Five thousand dollars.....	2,216,000	543,960,000	3,370,000.00	541,240,000.00	2,720,000.00
Ten thousand dollars.....	15,350,000	857,620,000	18,670,000.00	843,480,000.00	14,140,000.00
Total.....	113,022,384	3,263,515,581	79,111,754.00	2,847,270,115.00	416,245,466.00
1882.					
One dollar.....	11,445,524	152,571,657	8,370,332.00	126,850,703.40	25,720,953.60
Two dollars.....	10,472,000	153,155,048	8,093,497.00	128,532,422.60	24,622,625.40
Five dollars.....	14,280,000	254,321,760	16,506,538.00	186,979,220.00	67,342,540.00
Ten dollars.....	18,920,000	301,845,240	14,246,931.00	199,814,754.00	102,030,486.00
Twenty dollars.....	14,720,000	265,708,400	11,535,986.00	172,089,969.00	93,618,431.00
Fifty dollars.....	3,600,000	99,965,200	3,309,190.00	72,489,880.00	27,475,320.00
One hundred dollars.....	5,327,900	136,834,700	3,859,570.00	98,170,710.00	38,713,990.00
Five hundred dollars.....	2,450,000	202,220,000	2,106,000.00	185,401,000.00	16,819,000.00
One thousand dollars.....	2,620,000	379,099,000	3,088,000.00	363,337,500.00	15,761,500.00
Five thousand dollars.....	7,945,000	551,905,000	7,115,000.00	548,355,000.00	3,550,000.00
Ten thousand dollars.....	28,950,000	886,570,000	26,570,000.00	870,050,000.00	16,520,000.00
Total.....	120,730,424	3,384,246,005	104,801,044.00	2,932,071,159.00	432,174,846.00

No. 43.—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, OF EACH DENOMINATION, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1883.					
One dollar.....	\$11,986,114	\$164,557,771	\$9,970,610.80	\$136,821,314.20	\$27,736,456.80
Two dollars.....	9,672,000	162,827,048	8,770,231.20	137,302,653.80	25,524,394.20
Five dollars.....	22,360,000	277,181,760	19,052,455.00	206,031,675.00	71,150,085.00
Ten dollars.....	26,120,000	327,965,240	18,529,708.00	218,344,462.00	109,620,778.00
Twenty dollars.....	28,720,000	294,428,400	15,575,198.00	187,665,107.00	106,763,293.00
Fifty dollars.....	14,700,000	114,665,200	5,241,030.00	77,731,570.00	36,933,630.00
One hundred dollars.....	15,656,600	152,541,300	5,948,180.00	104,118,890.00	48,422,410.00
Five hundred dollars.....	12,400,000	214,620,000	3,467,000.00	188,868,000.00	25,752,000.00
One thousand dollars.....	21,400,000	400,499,000	5,093,000.00	368,430,500.00	32,068,500.00
Five thousand dollars.....	21,470,000	573,375,000	14,785,000.00	563,140,000.00	10,235,000.00
Ten thousand dollars.....	66,560,000	953,130,000	45,430,000.00	915,430,000.00	37,650,000.00
Total.....	251,544,714	3,635,790,719	151,863,073.00	3,103,934,232.00	531,856,487.00
1884.					
One dollar.....	8,943,236	173,501,007	10,019,508.00	146,840,822.20	26,660,184.80
Two dollars.....	7,808,000	170,635,048	8,434,508.00	145,737,161.80	24,897,886.20
Five dollars.....	23,420,000	300,601,760	19,017,170.00	225,048,845.00	75,552,915.00
Ten dollars.....	31,160,000	359,125,240	23,763,050.00	242,107,512.00	117,017,728.00
Twenty dollars.....	34,880,000	329,308,400	22,368,720.00	210,033,887.00	119,274,513.00
Fifty dollars.....	8,700,000	123,365,200	7,012,100.00	84,743,670.00	38,621,530.00
One hundred dollars.....	10,637,000	163,178,300	8,089,300.00	112,208,190.00	50,970,110.00
Five hundred dollars.....	9,650,000	224,270,000	5,329,000.00	194,197,000.00	30,073,000.00
One thousand dollars.....	17,500,000	417,999,000	9,006,000.00	377,436,500.00	40,562,500.00
Five thousand dollars.....	11,390,000	584,675,000	8,140,000.00	571,280,000.00	13,395,000.00
Ten thousand dollars.....	42,570,000	995,700,000	38,050,000.00	953,530,000.00	42,170,000.00
Total.....	206,568,236	3,842,358,955	159,229,356.00	3,263,163,588.00	579,195,367.00
1885.					
One dollar.....	10,187,153	183,688,160	11,895,278.00	158,736,098.20	24,952,061.80
Two dollars.....	10,856,000	181,491,048	10,458,817.00	156,195,978.80	25,295,069.20
Five dollars.....	19,300,000	319,901,760	18,855,110.00	243,903,955.00	75,997,805.00
Ten dollars.....	23,680,000	382,805,240	24,411,215.00	266,518,727.00	116,286,513.00
Twenty dollars.....	22,320,000	351,628,400	22,112,700.00	232,146,587.00	119,481,813.00
Fifty dollars.....	9,700,000	133,065,200	6,763,800.00	91,507,470.00	41,557,730.00
One hundred dollars.....	10,000,000	173,178,300	8,591,300.00	120,799,490.00	52,378,810.00
Five hundred dollars.....	13,950,000	238,220,000	4,363,500.00	198,560,500.00	39,659,500.00
One thousand dollars.....	25,000,000	442,999,000	4,786,000.00	382,222,500.00	60,776,500.00
Five thousand dollars.....	13,285,000	597,960,000	8,415,000.00	579,635,000.00	18,265,000.00
Ten thousand dollars.....	85,770,000	1,081,470,000	45,400,000.00	998,930,000.00	82,540,000.00
Total.....	244,048,153	4,086,407,108	166,052,718.00	3,429,216,306.00	657,190,802.00
1886.					
One dollar.....		183,688,160	7,348,139.40	166,084,237.60	17,603,922.40
Two dollars.....		181,491,048	7,090,699.60	163,286,678.40	18,204,369.60
Five dollars.....	21,320,000	341,221,760	11,688,586.00	255,502,541.00	85,629,219.00
Ten dollars.....	13,760,000	396,565,240	13,118,465.00	279,637,192.00	116,928,048.00
Twenty dollars.....	8,560,000	360,188,400	16,028,916.00	248,175,503.00	112,012,897.00
Fifty dollars.....	2,100,000	135,165,200	3,263,670.00	94,771,140.00	40,394,060.00
One hundred dollars.....	4,800,000	177,978,300	7,194,890.00	127,994,380.00	49,983,920.00
Five hundred dollars.....	600,000	238,820,000	12,560,500.00	211,121,000.00	27,699,000.00
One thousand dollars.....	17,500,000	460,499,000	20,499,000.00	402,721,500.00	57,777,500.00
Five thousand dollars.....	4,630,000	602,590,000	6,805,000.00	536,500,000.00	16,090,000.00
Ten thousand dollars.....	43,020,000	1,124,490,000	54,940,000.00	1,053,870,000.00	70,620,000.00
Total.....	116,290,000	4,202,697,108	160,537,866.00	3,589,754,172.00	612,942,936.00
1887.					
One dollar.....	14,156,000	197,844,160	8,983,049.80	175,067,237.40	22,776,872.60
Two dollars.....	8,976,000	190,467,048	9,265,801.20	172,552,479.60	17,914,568.40
Five dollars.....	34,500,000	375,721,760	17,336,127.00	272,928,668.00	102,793,092.00
Ten dollars.....	33,080,000	429,645,240	15,435,707.00	295,072,899.00	134,572,341.00
Twenty dollars.....	25,760,000	385,948,400	12,342,458.00	260,517,961.00	125,430,439.00
Fifty dollars.....	3,000,000	138,165,200	8,063,620.00	102,834,760.00	35,330,440.00
One hundred dollars.....	2,800,000	180,778,300	11,469,690.00	139,464,070.00	41,314,230.00
Five hundred dollars.....		238,820,000	7,294,500.00	218,415,500.00	20,404,500.00
One thousand dollars.....	3,648,000	464,147,000	12,331,000.00	415,052,500.00	49,094,500.00
Five thousand dollars.....		602,590,000	2,380,000.00	588,880,000.00	13,710,000.00
Ten thousand dollars.....	28,400,000	1,152,890,000	38,630,000.00	1,092,500,000.00	60,390,000.00
Total.....	154,320,000	4,357,017,108	143,531,953.00	3,733,286,125.00	623,730,983.00

No. 43.—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, OF EACH DENOMINATION, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1888.					
One dollar.....	\$14, 172, 000	\$212, 016, 160	\$5, 037, 036. 10	\$180, 104, 323. 50	\$31, 911, 836. 50
Two dollars.....	10, 424, 000	200, 891, 048	4, 764, 394. 40	177, 316, 874. 00	23, 574, 174. 00
Five dollars.....	52, 000, 000	427, 731, 760	22, 128, 359. 50	295, 057, 027. 50	132, 664, 732. 50
Ten dollars.....	53, 520, 000	483, 165, 240	21, 362, 430. 00	316, 435, 329. 00	166, 729, 911. 00
Twenty dollars.....	33, 040, 000	418, 988, 400	16, 854, 355. 00	277, 372, 316. 00	141, 616, 084. 00
Fifty dollars.....	7, 300, 000	145, 465, 200	6, 123, 140. 00	108, 957, 900. 00	36, 507, 300. 00
One hundred dollars.....	12, 700, 000	193, 478, 300	6, 187, 830. 00	145, 651, 900. 00	47, 826, 400. 00
Five hundred dollars.....	6, 200, 000	245, 020, 000	5, 745, 000. 00	224, 160, 500. 00	20, 859, 500. 00
One thousand dollars.....	15, 352, 000	479, 490, 000	14, 320, 500. 00	429, 373, 000. 00	50, 126, 000. 00
Five thousand dollars.....	20, 230, 000	622, 820, 000	9, 405, 000. 00	598, 235, 000. 00	24, 585, 000. 00
Ten thousand dollars.....	60, 170, 000	1, 213, 060, 000	62, 850, 000. 00	1, 155, 350, 000. 00	57, 710, 000. 00
Total.....	285, 108, 000	4, 642, 125, 108	174, 778, 045. 00	3, 908, 064, 170. 00	734, 060, 938. 00
1889.					
One dollar.....	8, 772, 000	220, 788, 160	9, 061, 336. 80	189, 165, 660. 30	31, 622, 499. 70
Two dollars.....	5, 800, 000	206, 691, 048	5, 785, 215. 20	183, 102, 089. 20	23, 588, 958. 80
Five dollars.....	38, 540, 000	466, 261, 760	27, 290, 032. 00	322, 847, 059. 50	143, 914, 700. 50
Ten dollars.....	34, 200, 000	517, 365, 240	26, 909, 03. 00	349, 344, 304. 00	174, 020, 876. 00
Twenty dollars.....	19, 040, 000	438, 022, 400	21, 154, 120. 00	298, 526, 436. 00	139, 501, 964. 00
Fifty dollars.....	6, 000, 000	151, 465, 200	6, 362, 725. 00	115, 320, 625. 00	36, 144, 575. 00
One hundred dollars.....	7, 600, 000	201, 078, 300	6, 644, 660. 00	152, 296, 560. 00	48, 781, 740. 00
Five hundred dollars.....	9, 750, 000	254, 770, 000	4, 688, 000. 00	228, 846, 500. 00	25, 923, 500. 00
One thousand dollars.....	11, 500, 000	490, 399, 000	11, 498, 500. 00	440, 871, 500. 00	50, 127, 500. 00
Five thousand dollars.....	30, 155, 000	852, 375, 000	17, 110, 000. 00	615, 395, 000. 00	24, 580, 000. 00
Ten thousand dollars.....	73, 770, 000	1, 286, 830, 000	61, 130, 000. 00	1, 216, 480, 000. 00	70, 350, 000. 00
Total.....	245, 127, 000	4, 887, 252, 108	197, 633, 624. 00	4, 105, 697, 794. 00	781, 554, 314. 00
1890.					
One dollar.....	14, 918, 000	235, 704, 160	12, 111, 664. 40	201, 277, 324. 70	34, 426, 835. 30
Two dollars.....	9, 498, 000	216, 187, 048	7, 654, 319. 60	190, 756, 408. 80	25, 430, 639. 20
Five dollars.....	48, 120, 000	514, 881, 760	32, 177, 160. 00	354, 524, 219. 50	159, 857, 540. 50
Ten dollars.....	58, 720, 000	576, 085, 240	30, 859, 060. 00	374, 203, 424. 00	201, 881, 816. 00
Twenty dollars.....	34, 240, 000	472, 268, 400	24, 021, 284. 00	322, 547, 720. 00	149, 720, 680. 00
Fifty dollars.....	4, 800, 000	156, 265, 200	7, 184, 110. 00	122, 504, 735. 00	33, 760, 465. 00
One hundred dollars.....	8, 000, 000	209, 078, 300	7, 854, 970. 00	160, 151, 530. 00	48, 926, 770. 00
Five hundred dollars.....	3, 400, 000	258, 170, 000	6, 398, 000. 00	236, 246, 500. 00	22, 923, 500. 00
One thousand dollars.....	4, 000, 000	494, 399, 000	14, 357, 000. 00	455, 228, 500. 00	39, 770, 500. 00
Five thousand dollars.....	11, 350, 000	694, 325, 000	14, 035, 000. 00	629, 450, 000. 00	34, 875, 000. 00
Ten thousand dollars.....	48, 100, 000	1, 334, 930, 000	50, 870, 000. 00	1, 267, 350, 000. 00	67, 580, 000. 00
Total.....	245, 142, 000	5, 132, 894, 108	207, 542, 568. 00	4, 313, 240, 362. 00	819, 153, 746. 00
1891.					
One dollar.....	13, 452, 417	249, 156, 577	11, 907, 394. 00	213, 184, 718. 70	35, 971, 858. 30
Two dollars.....	8, 576, 000	224, 763, 048	8, 316, 160. 00	199, 072, 568. 80	25, 690, 479. 20
Five dollars.....	56, 260, 000	570, 641, 760	38, 424, 642. 00	392, 948, 861. 50	177, 692, 898. 50
Ten dollars.....	55, 880, 000	631, 965, 240	38, 544, 200. 00	412, 747, 624. 00	219, 217, 616. 00
Twenty dollars.....	43, 120, 000	515, 888, 400	28, 082, 620. 00	350, 630, 340. 00	164, 758, 060. 00
Fifty dollars.....	6, 200, 000	162, 065, 200	6, 398, 300. 00	128, 903, 035. 00	33, 162, 165. 00
One hundred dollars.....	14, 400, 000	223, 478, 300	8, 675, 300. 00	168, 826, 630. 00	54, 651, 470. 00
Five hundred dollars.....	5, 500, 000	264, 070, 000	5, 617, 500. 00	240, 584, 800. 00	23, 206, 000. 00
One thousand dollars.....	17, 300, 000	512, 299, 000	10, 910, 000. 00	466, 138, 500. 00	46, 160, 500. 00
Five thousand dollars.....	6, 680, 000	671, 005, 000	14, 540, 000. 00	643, 990, 000. 00	27, 015, 000. 00
Ten thousand dollars.....	83, 140, 000	1, 418, 070, 000	69, 380, 000. 00	1, 336, 730, 000. 00	81, 340, 000. 00
Total.....	310, 508, 417	5, 442, 902, 525	240, 796, 116. 00	4, 554, 036, 478. 00	888, 866, 047. 00
1892.					
One dollar.....	17, 583, 583	266, 740, 160	16, 664, 477. 00	229, 849, 195. 70	36, 890, 964. 30
Two dollars.....	14, 448, 000	239, 211, 048	11, 855, 154. 00	210, 427, 722. 80	28, 783, 325. 20
Five dollars.....	57, 760, 000	628, 401, 760	48, 180, 380. 00	441, 129, 241. 50	187, 272, 518. 50
Ten dollars.....	59, 800, 000	691, 765, 240	45, 102, 530. 00	457, 850, 154. 00	233, 915, 086. 00
Twenty dollars.....	44, 480, 000	559, 868, 400	28, 472, 560. 00	379, 102, 900. 00	180, 765, 500. 00
Fifty dollars.....	8, 900, 000	170, 965, 200	6, 469, 250. 00	135, 372, 285. 00	35, 592, 915. 00
One hundred dollars.....	17, 170, 000	240, 648, 300	9, 150, 800. 00	177, 977, 630. 00	62, 670, 670. 00
Five hundred dollars.....	6, 320, 000	270, 390, 000	6, 166, 030. 00	247, 030, 000. 00	23, 360, 000. 00
One thousand dollars.....	17, 900, 000	530, 199, 000	13, 079, 000. 00	479, 217, 500. 00	50, 981, 500. 00
Five thousand dollars.....	18, 725, 000	689, 730, 000	14, 625, 000. 00	658, 615, 000. 00	31, 115, 000. 00
Ten thousand dollars.....	113, 640, 000	1, 531, 710, 000	99, 150, 000. 00	1, 435, 880, 000. 00	95, 830, 000. 00
Total.....	376, 726, 583	5, 819, 629, 108	298, 413, 151. 00	4, 852, 451, 629. 00	967, 171, 479. 00

No. 44.—AMOUNT OF PAPER CURRENCY OF EACH DENOMINATION OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS OF UNITED STATES NOTES DESTROYED.

Denomination.	Legal-tender notes.	Certificates of deposit.	National-bank notes.	Total.
1878.				
One dollar	\$20,929,874	.....	\$4,059,836	\$24,989,710
Two dollars	20,910,948	.....	2,820,132	23,731,080
Five dollars	54,669,557	.....	93,908,525	148,578,082
Ten dollars	65,551,644	\$123,220	104,097,270	169,772,134
Twenty dollars	62,720,643	12,240	68,632,220	131,365,103
Fifty dollars	27,182,680	13,250	21,704,900	48,900,830
One hundred dollars	31,624,670	1,517,700	28,300,600	61,442,970
Five hundred dollars	30,878,500	3,290,000	1,097,000	35,265,500
One thousand dollars	33,212,500	7,461,000	305,000	40,978,500
Five thousand dollars .....	.....	10,815,000	.....	10,815,000
Ten thousand dollars .....	.....	69,230,000	.....	69,230,000
Total	347,681,016	92,462,410	324,925,483	765,068,909
1879.				
One dollar	18,209,981	.....	4,016,879	22,226,860
Two dollars	18,092,653	.....	2,800,006	20,892,659
Five dollars	54,107,113	.....	95,977,475	150,084,588
Ten dollars	64,638,562	163,830	106,420,340	171,222,732
Twenty dollars	60,470,887	96,920	70,571,580	131,139,387
Fifty dollars	25,523,340	145,000	21,134,350	46,802,690
One hundred dollars	32,038,450	1,174,900	27,044,900	60,258,280
Five hundred dollars	32,569,500	1,710,000	634,500	34,914,000
One thousand dollars	35,070,500	4,158,000	316,000	39,544,500
Five thousand dollars	4,000,000	5,805,000	.....	9,805,000
Ten thousand dollars	2,960,000	34,030,000	.....	36,990,000
Total	347,681,016	47,283,650	328,966,030	723,930,696
1880.				
One dollar	20,332,332	.....	2,687,022	23,019,354
Two dollars	20,352,813	.....	1,883,960	22,236,773
Five dollars	65,452,548	.....	109,578,275	175,030,823
Ten dollars	74,916,751	2,147,340	113,531,040	190,645,131
Twenty dollars	72,143,297	1,975,980	74,988,440	149,107,827
Fifty dollars	24,808,995	1,328,950	21,879,300	47,817,245
One hundred dollars	32,797,870	2,312,600	27,521,500	62,631,970
Five hundred dollars	19,224,000	1,695,000	702,000	21,621,000
One thousand dollars	16,532,500	4,999,000	270,000	21,801,500
Five thousand dollars	680,000	3,195,000	.....	3,875,000
Ten thousand dollars	460,000	17,000,000	.....	17,460,000
Total	347,681,016	34,653,870	343,893,537	726,228,423
1881.				
One dollar	22,645,762	.....	1,564,390	24,210,152
Two dollars	22,244,122	.....	1,093,334	23,337,456
Five dollars	69,569,078	.....	99,962,365	169,531,443
Ten dollars	76,990,387	20,367,030	119,214,320	216,571,737
Twenty dollars	72,271,597	18,162,820	79,255,640	169,690,057
Fifty dollars	23,702,910	3,481,600	23,051,750	50,236,260
One hundred dollars	32,947,660	4,298,000	29,518,100	66,763,760
Five hundred dollars	14,570,000	1,905,000	723,500	17,198,500
One thousand dollars	12,024,500	4,205,000	235,000	16,464,500
Five thousand dollars	455,000	2,265,000	.....	2,720,000
Ten thousand dollars	260,000	13,880,000	.....	14,140,000
Total	347,681,016	68,564,450	354,618,399	770,863,865
1882.				
One dollar	25,720,954	.....	912,546	26,633,500
Two dollars	24,622,625	.....	608,030	25,230,655
Five dollars	67,342,540	.....	97,490,980	164,833,520
Ten dollars	72,784,766	29,245,720	121,436,400	223,466,886
Twenty dollars	68,657,471	24,960,960	82,186,560	175,804,991
Fifty dollars	24,191,770	3,283,550	23,395,400	50,870,720
One hundred dollars	34,469,390	4,244,600	30,453,300	69,167,290
Five hundred dollars	14,876,000	1,943,000	880,000	17,699,000
One thousand dollars	12,335,500	3,426,000	192,000	15,953,500
Five thousand dollars	420,000	3,130,000	.....	3,550,000
Ten thousand dollars	2,260,000	14,260,000	.....	16,520,000
Total	347,681,016	84,493,830	357,555,266	789,730,112

No. 44.—AMOUNT OF PAPER CURRENCY OF EACH DENOMINATION OUTSTANDING
AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, ETC.—Continued.

Denomination.	Legal-tender notes.	Certificates of deposit.	National-bank notes.	Total.
1883.				
One dollar	\$27, 736, 457	.....	\$628, 203	\$28, 364, 660
Two dollars	25, 524, 384	.....	393, 080	25, 917, 474
Five dollars	71, 150, 085	.....	93, 593, 555	164, 743, 640
Ten dollars	72, 732, 886	\$36, 887, 892	120, 013, 440	229, 634, 218
Twenty dollars	62, 446, 909	44, 316, 324	83, 700, 980	190, 464, 213
Fifty dollars	23, 885, 895	13, 047, 735	23, 831, 250	60, 764, 880
One hundred dollars	34, 302, 390	14, 120, 020	32, 726, 900	81, 149, 310
Five hundred dollars	15, 098, 500	10, 653, 500	965, 000	26, 717, 000
One thousand dollars	14, 328, 500	17, 740, 000	217, 000	32, 285, 500
Five thousand dollars	315, 000	9, 920, 000	.....	10, 235, 000
Ten thousand dollars	160, 000	37, 490, 000	.....	37, 650, 000
Total	347, 681, 016	184, 175, 471	356, 069, 408	887, 925, 895
1884.				
One dollar	26, 660, 185	.....	511, 564	27, 171, 749
Two dollars	24, 897, 886	.....	298, 642	25, 196, 528
Five dollars	75, 552, 915	.....	87, 249, 585	162, 802, 500
Ten dollars	69, 527, 016	47, 490, 712	113, 311, 490	230, 329, 218
Twenty dollars	58, 054, 629	61, 219, 884	80, 515, 720	199, 790, 233
Fifty dollars	23, 208, 895	15, 412, 635	22, 752, 100	61, 373, 630
One hundred dollars	33, 640, 990	17, 329, 120	32, 983, 700	83, 953, 810
Five hundred dollars	16, 914, 000	13, 159, 000	845, 500	30, 918, 500
One thousand dollars	19, 034, 500	21, 528, 000	221, 000	40, 783, 500
Five thousand dollars	130, 000	13, 265, 000	.....	13, 395, 000
Ten thousand dollars	60, 000	42, 110, 000	.....	42, 170, 000
Total	347, 681, 016	231, 514, 351	338, 689, 301	917, 884, 668
1885.				
One dollar	24, 952, 062	.....	455, 357	25, 407, 419
Two dollars	25, 295, 069	.....	250, 976	25, 546, 045
Five dollars	75, 997, 805	.....	81, 172, 315	157, 170, 120
Ten dollars	64, 539, 386	51, 747, 127	104, 951, 890	221, 238, 403
Twenty dollars	55, 126, 509	64, 355, 304	75, 721, 230	195, 203, 093
Fifty dollars	23, 459, 895	18, 097, 835	21, 261, 200	62, 818, 930
One hundred dollars	32, 896, 790	19, 482, 020	32, 155, 600	84, 534, 410
Five hundred dollars	16, 557, 000	23, 102, 500	712, 000	40, 371, 500
One thousand dollars	28, 716, 500	32, 060, 000	172, 000	60, 948, 500
Five thousand dollars	100, 000	18, 165, 000	.....	18, 265, 000
Ten thousand dollars	40, 000	82, 500, 000	.....	82, 540, 000
Total	347, 681, 016	309, 509, 786	316, 852, 618	974, 043, 420
1886.				
One dollar	17, 603, 922	.....	418, 482	18, 022, 404
Two dollars	18, 204, 370	.....	220, 796	18, 425, 166
Five dollars	85, 629, 219	.....	83, 283, 180	168, 912, 399
Ten dollars	66, 658, 661	50, 269, 387	101, 490, 180	218, 418, 228
Twenty dollars	55, 078, 379	56, 934, 518	72, 966, 420	184, 979, 317
Fifty dollars	23, 291, 265	17, 102, 795	19, 266, 100	59, 660, 160
One hundred dollars	31, 359, 700	18, 624, 220	30, 293, 600	80, 277, 520
Five hundred dollars	12, 424, 000	15, 275, 000	445, 500	28, 144, 500
One thousand dollars	37, 361, 500	20, 416, 000	104, 000	57, 881, 500
Five thousand dollars	60, 000	16, 030, 000	.....	16, 090, 000
Ten thousand dollars	10, 000	70, 610, 000	.....	70, 620, 000
Total	347, 681, 016	265, 261, 920	308, 488, 258	921, 431, 194
1887.				
One dollar	8, 797, 377	13, 979, 496	397, 856	23, 174, 729
Two dollars	9, 008, 572	8, 905, 996	205, 062	18, 119, 630
Five dollars	95, 064, 850	7, 728, 242	78, 116, 275	180, 909, 367
Ten dollars	80, 371, 471	54, 200, 870	91, 616, 850	226, 189, 191
Twenty dollars	63, 929, 361	61, 501, 078	65, 781, 220	191, 211, 659
Fifty dollars	21, 908, 985	13, 421, 455	16, 378, 450	51, 708, 890
One hundred dollars	29, 643, 400	11, 670, 830	25, 990, 800	67, 305, 030
Five hundred dollars	7, 704, 500	12, 700, 000	328, 000	20, 732, 500
One thousand dollars	31, 197, 500	17, 897, 000	79, 000	49, 173, 500
Five thousand dollars	45, 000	13, 665, 000	.....	13, 710, 000
Ten thousand dollars	10, 000	60, 380, 000	.....	60, 390, 000
Total	347, 681, 016	276, 049, 967	278, 893, 513	902, 624, 496

No. 44.—AMOUNT OF PAPER CURRENCY OF EACH DENOMINATION OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, ETC.—Continued.

Denomination.	Legal-tender notes.	Certificates of deposit.	National-bank notes.	Total.
1888.				
One dollar	\$5,180,233	\$26,731,604	\$391,042	\$32,302,879
Two dollars	4,976,936	18,597,238	199,784	23,773,958
Five dollars	81,054,872	51,609,860	72,426,835	205,091,567
Ten dollars	86,264,401	80,465,510	81,453,460	248,183,371
Twenty dollars	84,813,924	56,802,160	59,272,120	200,888,204
Fifty dollars	21,870,550	14,636,750	14,501,500	51,008,800
One hundred dollars	31,104,100	16,722,300	23,613,900	71,440,300
Five hundred dollars	8,068,000	12,791,500	259,000	21,118,500
One thousand dollars	24,303,000	25,823,000	62,000	50,188,000
Five thousand dollars	35,000	24,500,000	.....	24,535,000
Ten thousand dollars	10,000	57,700,000	.....	57,710,000
Total	347,681,016	386,379,922	252,179,641	986,240,579
1889.				
One dollar	3,714,528	27,907,972	377,319	31,999,819
Two dollars	3,351,294	20,237,665	189,562	23,778,521
Five dollars	58,334,960	85,579,740	59,166,305	203,081,005
Ten dollars	86,584,253	87,436,623	68,091,770	242,112,646
Twenty dollars	93,413,246	46,088,718	51,233,920	190,735,884
Fifty dollars	24,242,415	11,902,160	11,986,650	48,131,225
One hundred dollars	34,808,820	13,972,920	19,851,200	68,632,940
Five hundred dollars	14,499,500	11,422,000	220,000	26,141,500
One thousand dollars	23,687,000	21,440,500	56,000	50,183,500
Five thousand dollars	35,000	37,555,000	.....	37,590,000
Ten thousand dollars	10,000	70,340,000	.....	70,350,000
Total	347,681,016	433,883,298	211,172,726	992,737,040
1890.				
One dollar	3,292,353	31,134,482	371,488	34,798,323
Two dollars	2,872,879	22,557,760	185,310	25,615,949
Five dollars	57,730,384	102,127,157	52,014,270	211,871,811
Ten dollars	90,410,800	111,471,016	59,544,070	261,425,886
Twenty dollars	111,486,350	38,234,330	45,516,840	195,237,520
Fifty dollars	21,462,400	12,298,065	10,276,900	44,037,365
One hundred dollars	32,524,350	16,402,420	17,571,600	66,498,370
Five hundred dollars	11,328,500	11,595,000	192,500	23,116,000
One thousand dollars	16,538,000	23,232,500	50,000	39,820,500
Five thousand dollars	25,000	34,850,000	.....	34,875,000
Ten thousand dollars	10,000	67,580,000	.....	67,590,000
Total	347,681,016	471,482,730	185,722,978	1,004,886,724
1891.				
One dollar	6,906,650	29,065,208	367,071	36,338,929
Two dollars	6,456,974	19,233,505	181,750	25,872,229
Five dollars	67,623,174	110,069,725	47,567,685	225,260,584
Ten dollars	108,633,085	110,584,531	53,113,900	272,331,516
Twenty dollars	122,135,050	42,623,010	40,914,000	205,672,060
Fifty dollars	18,843,550	14,318,615	9,167,800	42,329,965
One hundred dollars	35,432,950	19,218,520	16,020,200	70,671,670
Five hundred dollars	9,378,000	13,828,000	176,500	23,382,500
One thousand dollars	22,475,000	23,685,500	42,000	46,202,500
Five thousand dollars	15,000	27,000,000	.....	27,015,000
Ten thousand dollars	10,000	81,330,000	.....	81,340,000
Total	397,909,433	490,956,614	167,550,906	1,056,416,953
1892.				
One dollar	9,579,189	27,311,775	363,387	37,254,351
Two dollars	11,653,488	17,129,837	178,978	28,962,303
Five dollars	84,840,804	102,431,715	49,690,990	236,963,509
Ten dollars	123,324,335	110,590,751	54,547,000	288,462,086
Twenty dollars	124,581,730	56,183,770	41,314,900	222,080,400
Fifty dollars	16,770,150	18,822,765	9,256,300	44,849,215
One hundred dollars	36,038,050	26,632,620	16,850,300	79,520,970
Five hundred dollars	12,319,500	11,040,500	161,000	23,521,000
One thousand dollars	29,412,000	21,569,500	37,000	51,018,500
Five thousand dollars	15,000	31,100,000	.....	31,115,000
Ten thousand dollars	10,000	95,820,000	.....	95,830,000
Total	448,544,246	518,633,233	172,399,855	1,139,577,334

No. 45.—UNITED STATES PAPER CURRENCY OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR.

Fiscal year.	Old demand notes.	United States notes.	Treasury notes of 1890.	Fractional currency.	Total notes.
1862	\$51,105,235.00	\$86,620,000.00			\$147,725,235.00
1863	3,384,000.00	387,646,589.00		\$20,192,456.00	411,223,045.00
1864	789,037.50	447,300,203.10		22,324,283.10	470,413,523.70
1865	472,603.50	431,066,427.99		25,033,128.76	456,572,160.25
1866	272,162.75	400,780,305.85		27,008,875.36	428,061,343.96
1867	208,432.50	371,783,597.00		28,474,623.02	400,466,652.52
1868	143,912.00	356,000,000.00		32,727,908.47	388,871,820.47
1869	123,739.25	356,000,000.00		32,114,637.36	388,238,376.61
1870	106,256.00	356,000,000.00		39,878,684.48	395,984,940.48
1871	96,505.50	356,000,000.00		40,582,874.56	396,679,380.06
1872	88,296.25	357,500,000.00		40,855,835.27	398,444,131.52
1873	79,967.50	356,000,000.00		44,799,365.44	400,879,332.94
1874	76,732.50	381,999,073.00		45,912,003.34	427,987,808.84
1875	70,107.50	375,771,580.00		42,129,424.19	417,971,111.69
1876	66,917.50	369,772,284.00		34,446,595.39	404,285,796.89
1877	63,962.50	359,764,332.00		20,403,137.34	380,231,431.84
1878	62,297.50	346,681,016.09		16,547,768.77	363,291,082.27
1879	61,470.00	346,681,016.00		15,842,610.11	362,585,096.11
1880	60,975.00	346,681,016.00		15,590,892.70	362,332,883.70
1881	60,535.00	346,681,016.00		15,481,891.05	362,223,442.65
1882	59,695.00	346,681,016.00		15,423,186.10	362,163,897.10
1883	58,985.00	346,681,016.00		15,376,629.14	362,116,630.14
1884	58,440.00	346,681,016.00		15,355,999.64	362,095,455.64
1885	57,950.00	346,681,016.00		15,340,114.21	362,079,080.21
1886	57,445.00	346,681,016.00		15,330,025.85	362,065,486.85
1887	57,130.00	346,681,016.00		15,322,902.70	362,061,048.70
1888	56,807.50	346,681,016.00		15,298,582.15	362,036,405.65
1889	56,442.50	346,681,016.00		15,292,628.80	362,030,087.30
1890	56,032.50	346,681,016.00		15,287,449.30	362,024,497.80
1891	55,647.50	346,681,016.00	\$50,228,417.00	15,283,617.93	412,248,698.43
1892	55,647.50	346,681,016.00	100,863,230.00	15,279,400.95	462,879,294.45

Fiscal year.	Gold certificates.	Silver certificates.	Currency certificates.	Total certificates.	Grand total.
1862					\$147,725,235.00
1863					411,223,045.00
1864					470,413,523.70
1865					456,572,160.25
1866	\$10,447,860.00			\$10,947,860.00	439,009,203.96
1867	18,773,580.00			18,773,580.00	419,240,240.52
1868	17,678,640.00			17,678,640.00	406,550,460.47
1869	33,086,180.00			33,086,180.00	421,324,556.61
1870	34,547,120.00			34,547,120.00	430,532,060.48
1871	19,886,300.00			19,886,300.00	416,565,680.06
1872	32,086,300.00			32,086,300.00	430,530,431.52
1873	39,460,000.00		\$31,810,000.00	71,270,000.00	472,149,332.94
1874	22,825,100.00		58,990,000.00	81,815,100.00	509,802,908.84
1875	21,796,300.00		59,045,000.00	80,841,300.00	498,812,411.69
1876	28,681,400.00		33,140,000.00	61,821,400.00	466,107,196.89
1877	41,572,600.00		53,980,000.00	95,552,600.00	475,784,031.84
1878	44,367,000.00	\$1,850,410.00	46,245,000.00	92,462,410.00	456,753,492.27
1879	15,413,700.00	2,539,950.00	29,330,000.00	47,283,650.00	409,868,746.11
1880	8,004,600.00	12,374,270.00	14,275,000.00	34,653,870.00	396,986,753.70
1881	5,782,920.00	51,166,530.00	11,615,000.00	68,564,450.00	430,787,892.65
1882	5,037,120.00	66,096,710.00	13,360,000.00	84,493,830.00	446,657,727.10
1883	82,378,640.00	88,616,831.00	13,180,000.00	184,175,471.00	546,292,101.14
1884	98,392,600.00	120,891,691.00	12,230,000.00	231,514,351.00	593,609,806.64
1885	140,323,140.00	139,901,646.00	29,285,000.00	309,509,786.00	671,588,866.21
1886	131,174,245.00	115,977,675.00	18,110,000.00	265,261,920.00	627,330,406.85
1887	121,486,817.00	145,543,150.00	9,020,000.00	276,049,967.00	638,111,015.70
1888	142,023,150.00	229,491,772.00	14,865,000.00	386,379,922.00	748,416,327.65
1889	154,048,552.00	262,629,746.00	17,195,000.00	433,873,298.00	795,903,385.30
1890	157,542,979.00	301,539,751.00	12,390,000.00	471,472,730.00	833,497,227.80
1891	152,461,429.00	314,715,185.00	23,780,000.00	490,956,614.00	903,206,312.43
1892	156,598,929.00	331,614,304.00	30,420,000.00	518,633,233.00	981,512,527.45

No. 46.—GOLD COIN AND BULLION IN THE TREASURY, AND GOLD CERTIFICATES IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH, FROM MARCH, 1878.

Month.	Total gold in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net gold in Treasury.
1878—March	\$120,106,317.17	\$7,179,200	\$50,704,200	\$69,402,117.17
April	120,012,781.64	9,032,660	45,948,840	74,063,941.64
May	122,917,907.88	31,235,300	21,246,800	101,671,607.88
June	128,460,202.87	19,469,320	24,897,680	103,562,522.87
July	132,014,619.41	18,170,420	23,852,980	108,161,639.41
August	134,548,036.53	20,794,220	17,222,180	117,325,856.53
September	136,036,302.20	9,392,920	23,433,680	112,602,622.20
October	140,872,154.79	9,901,520	22,906,480	117,965,674.79
November	142,400,135.29	9,845,120	24,117,780	118,282,355.29
December	133,382,639.42	391,420	21,189,280	114,193,359.42
1879—January	133,756,906.65	544,020	17,082,680	116,674,226.65
February	133,265,559.43	400,220	16,379,280	116,886,279.43
March	133,416,125.85	50,740	16,253,960	117,162,165.85
April	134,520,140.48	62,140	15,710,460	118,809,680.48
May	136,680,260.14	33,580	15,380,120	121,300,140.14
June	135,236,474.62	133,880	15,279,820	119,956,654.62
July	135,517,483.25	43,800	15,196,900	120,320,583.25
August	141,546,390.52	120,000	15,008,700	126,537,690.52
September	169,606,995.03	67,700	14,843,200	154,763,795.03
October	171,517,713.65	213,400	14,377,600	157,140,113.65
November	160,443,436.80	183,740	13,195,460	147,247,976.80
December	157,790,321.84	749,860	11,596,140	146,194,181.84
1880—January	153,690,026.43	61,100	10,350,000	143,340,026.43
February	146,750,758.04	327,300	9,755,300	136,995,458.04
March	144,010,551.50	611,500	8,244,000	135,766,551.50
April	138,783,440.08	173,800	8,056,800	130,726,640.08
May	128,709,496.51	39,800	8,010,300	120,699,196.51
June	126,145,427.20	40,700	7,963,900	118,181,527.20
July	123,126,645.54	32,600	7,852,000	115,274,645.54
August	127,679,279.45	36,800	7,661,100	120,018,179.45
September	135,244,833.65	31,600	7,480,100	127,764,733.65
October	140,725,952.74	6,800	7,447,700	133,278,252.74
November	151,362,519.38	19,120	7,381,380	143,981,139.38
December	156,742,095.77	130,500	6,528,380	150,213,715.77
1881—January	154,544,209.15	50,080	6,491,400	148,052,809.15
February	173,038,253.01	312,080	6,229,400	166,808,853.01
March	173,668,163.08	142,000	6,028,900	167,639,263.08
April	170,319,754.53	1,400	5,961,200	164,358,554.53
May	163,770,158.17	36,320	5,876,280	157,893,878.17
June	163,171,661.25	23,400	5,759,520	157,412,141.25
July	154,911,475.21	1,700	5,743,120	149,168,355.21
August	169,495,521.94	3,800	5,397,120	164,098,401.94
September	174,361,344.52	9,600	5,239,320	169,122,024.52
October	172,989,829.17	3,700	5,204,220	167,785,609.17
November	178,225,303.41	8,300	5,199,620	173,025,683.41
December	172,617,467.38	.....	5,188,120	167,429,347.38
1882—January	165,152,788.62	7,900	5,180,220	159,972,568.62
February	173,757,874.07	15,800	5,172,320	168,585,554.07
March	166,457,356.93	.....	5,166,920	161,290,436.93
April	155,069,102.18	1,000	5,071,120	149,997,982.18
May	153,985,545.28	2,500	5,052,920	148,932,625.28
June	148,506,389.95	8,100	5,029,020	143,477,369.95
July	145,079,030.31	1,500	5,016,440	140,062,590.31
August	149,303,920.69	.....	4,992,040	144,311,880.69
September	152,739,106.43	.....	4,907,440	147,831,666.43
October	159,805,743.54	14,990,170	11,370,270	148,435,473.54
November	164,267,584.64	15,950,270	19,458,270	144,809,314.64
December	171,504,568.39	25,105,030	39,514,810	131,989,758.39
1883—January	173,317,834.35	25,107,300	47,669,640	125,648,194.35
February	177,661,630.86	32,296,270	42,554,470	135,107,160.86
March	184,752,713.90	31,525,210	43,444,510	141,308,203.90
April	187,837,441.93	32,935,420	48,398,200	139,439,241.93
May	193,310,043.00	23,869,000	59,591,940	133,718,103.00
June	198,078,567.68	22,571,270	59,807,370	138,271,197.68
July	202,774,085.16	23,383,440	60,068,600	142,705,485.16
August	204,172,975.33	28,445,200	54,547,540	149,625,435.33
September	206,130,543.10	27,480,300	55,014,940	151,115,603.10
October	209,429,989.90	31,252,760	52,076,180	157,353,759.90
November	216,133,327.54	27,035,300	58,897,620	157,235,707.54
December	219,014,739.63	27,446,780	63,585,140	155,429,599.63
1884—January	221,813,356.49	23,788,000	77,462,620	144,350,736.49
February	221,881,693.11	30,600,070	77,843,480	144,038,203.11
March	211,071,506.97	35,424,250	68,812,150	142,259,356.97
April	196,325,625.72	44,415,395	56,700,805	139,624,820.72
May	201,132,888.01	39,686,780	59,125,480	142,006,908.01
June	204,876,594.15	27,246,020	71,146,640	133,729,954.15
July	210,539,550.98	26,525,830	91,491,490	119,048,060.98
August	214,483,657.17	29,701,980	92,017,940	122,465,717.17
September	217,904,042.81	33,546,960	87,389,660	130,514,382.81

No. 46.—GOLD COIN AND BULLION IN THE TREASURY, AND GOLD CERTIFICATES IN THE TREASURY AND IN CIRCULATION, ETC.—Continued.

Month.	Total gold in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net gold in Treasury.
1884—October.....	\$222,536,360.43	\$32,477,750	\$37,865,570	\$134,670,790.43
November.....	231,389,360.85	26,701,060	93,374,290	138,015,070.85
December.....	234,975,851.95	26,343,730	93,287,420	141,688,431.95
1885—January.....	237,167,975.84	22,299,150	111,980,380	125,187,595.84
February.....	240,029,843.24	40,426,930	112,683,290	127,346,553.24
March.....	241,440,796.37	37,089,990	115,647,540	123,793,256.37
April.....	243,102,194.81	28,625,200	125,234,800	117,927,394.81
May.....	244,363,543.50	14,371,350	128,553,010	115,810,533.50
June.....	247,028,625.25	13,593,410	126,729,730	120,298,895.25
July.....	249,367,595.20	17,322,320	123,289,000	126,078,595.20
August.....	250,257,417.89	16,606,230	123,885,490	126,371,927.89
September.....	251,251,114.54	22,249,240	118,137,790	133,113,324.54
October.....	251,359,349.29	31,115,850	109,020,760	142,338,589.29
November.....	251,945,578.13	34,492,968	105,554,092	146,391,486.13
December.....	253,351,409.48	34,350,479	105,359,601	147,991,808.48
1886—January.....	251,371,561.58	24,060,709	115,284,951	136,086,610.58
February.....	249,801,087.53	33,671,010	105,637,050	144,164,037.53
March.....	242,155,167.40	46,797,927	90,775,643	151,379,524.40
April.....	240,580,532.67	52,396,875	84,715,225	155,865,307.67
May.....	236,424,734.21	51,735,670	80,120,025	156,304,709.21
June.....	232,838,123.91	55,129,870	76,044,375	156,793,748.91
July.....	233,651,522.45	52,258,360	74,718,517	158,933,005.45
August.....	235,430,635.24	48,693,980	77,698,347	157,732,288.24
September.....	242,609,018.37	40,654,320	84,691,807	157,917,211.37
October.....	246,832,148.40	36,878,458	88,294,969	158,537,179.40
November.....	254,450,853.57	34,469,694	90,520,633	163,930,220.57
December.....	268,128,018.47	27,485,804	97,215,605	170,912,413.47
1887—January.....	274,140,468.85	18,843,632	105,665,107	168,475,361.85
February.....	275,088,626.45	24,256,230	99,958,365	175,130,261.45
March.....	275,985,862.15	29,757,610	94,046,015	181,939,847.15
April.....	275,336,915.90	28,905,040	94,434,485	180,902,430.90
May.....	277,628,750.47	32,101,358	90,960,977	186,667,773.47
June.....	278,101,106.26	30,261,380	91,225,437	186,875,669.26
July.....	281,296,417.45	18,098,560	94,990,087	186,306,330.45
August.....	282,039,533.67	23,008,207	88,705,340	193,274,193.67
September.....	290,702,629.70	29,154,288	97,984,683	192,717,946.70
October.....	302,544,605.45	32,858,158	99,684,773	202,859,832.45
November.....	302,661,278.68	39,974,838	90,780,753	211,880,525.68
December.....	305,342,187.07	31,010,394	96,734,057	208,608,130.07
1888—January.....	307,809,155.27	20,668,210	104,853,971	202,955,184.27
February.....	309,567,826.88	26,962,168	96,697,913	212,869,913.88
March.....	310,772,202.63	29,651,464	91,953,949	218,818,253.63
April.....	312,801,287.15	20,853,500	99,561,293	213,239,994.15
May.....	309,882,858.81	33,574,110	109,581,730	200,301,128.81
June.....	313,753,616.89	22,135,780	119,837,370	193,866,246.89
July.....	326,551,392.34	30,234,688	131,959,112	194,592,280.34
August.....	331,133,430.44	36,591,356	124,750,394	206,383,036.44
September.....	332,551,305.52	25,516,410	134,838,190	207,713,115.52
October.....	331,688,233.11	26,163,492	140,613,658	191,074,575.11
November.....	328,603,361.29	37,441,932	129,264,228	199,339,133.29
December.....	324,773,666.56	36,127,702	120,888,448	203,885,218.56
1889—January.....	325,641,856.12	25,043,518	130,986,592	194,655,264.12
February.....	326,456,697.81	24,802,813	130,210,717	196,245,080.81
March.....	326,700,938.96	26,586,125	128,826,517	197,874,421.96
April.....	328,203,900.80	20,733,433	136,614,789	191,589,111.80
May.....	321,297,376.96	27,350,140	129,044,662	192,252,714.96
June.....	303,504,319.58	37,235,793	116,792,759	186,711,560.58
July.....	300,759,572.98	34,669,943	118,541,409	182,218,163.98
August.....	304,048,189.30	39,557,233	123,393,519	180,654,670.30
September.....	305,871,772.02	42,073,803	116,675,349	189,196,423.02
October.....	308,509,615.21	34,925,823	120,937,220	187,572,386.21
November.....	310,979,791.06	30,668,090	123,433,119	187,496,672.06
December.....	313,818,941.47	31,316,100	122,985,880	190,833,052.47
1890—January.....	316,043,454.19	20,452,870	138,667,169	177,886,285.19
February.....	318,593,752.14	28,222,835	130,604,804	187,988,948.14
March.....	320,225,794.87	24,014,210	134,938,079	185,287,715.87
April.....	320,878,411.60	24,142,200	134,642,839	186,235,572.60
May.....	321,333,253.10	27,473,120	130,738,309	190,544,854.10
June.....	321,612,423.49	26,162,960	131,380,019	190,232,404.49
July.....	316,596,823.28	27,577,120	132,444,749	184,092,074.28
August.....	310,220,120.43	33,005,730	124,382,539	185,837,581.43
September.....	306,086,471.18	16,058,780	158,104,739	147,981,732.18
October.....	294,489,603.03	36,482,690	138,173,979	156,315,624.03
November.....	293,755,879.85	43,755,570	131,316,499	162,439,380.85
December.....	293,020,214.20	51,384,090	144,047,279	148,972,385.20
1891—January.....	297,567,546.04	19,892,050	155,839,449	141,728,097.04
February.....	296,831,953.14	25,155,770	147,119,129	149,712,824.14
March.....	292,435,218.50	24,050,460	144,317,069	148,118,149.50
April.....	280,633,039.99	27,309,200	138,890,799	141,742,240.99
May.....	255,331,502.93	36,777,810	122,124,339	133,207,163.93

No. 46.—GOLD COIN AND BULLION IN THE TREASURY, AND GOLD CERTIFICATES IN THE TREASURY AND IN CIRCULATION, ETC.—Continued.

Month.	Total gold in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net gold in Treasury.
1891—June.....	\$238,518,121.59	\$31,606,030	\$120,850,399	\$117,667,722.59
July.....	236,828,413.24	34,004,820	115,715,389	121,113,024.24
August.....	240,744,487.66	37,721,280	108,273,079	132,471,408.66
September.....	244,974,790.94	28,532,490	112,451,569	132,523,221.94
October.....	263,774,741.81	20,790,420	136,100,819	127,674,422.81
November.....	271,843,193.85	19,202,170	142,649,969	129,193,224.35
December.....	278,846,749.90	17,472,720	148,106,119	130,740,630.90
1892—January.....	282,753,863.24	17,436,810	163,178,959	119,574,904.24
February.....	282,123,391.53	18,150,140	160,001,279	122,122,112.53
March.....	280,144,269.34	23,675,770	154,323,229	125,815,040.34
April.....	273,623,455.45	21,931,180	153,713,699	119,909,756.45
May.....	271,527,091.36	14,470,520	157,236,209	114,291,852.86
June.....	255,577,705.23	15,369,590	141,235,339	114,342,366.23
July.....	247,306,220.66	17,738,500	136,861,829	110,444,391.66
August.....	242,543,695.63	23,847,210	128,387,879	144,156,316.63
September.....	240,605,908.58	25,345,590	121,210,399	119,395,509.58

No. 47.—STANDARD SILVER DOLLARS COINED, IN THE TREASURY, AND IN CIRCULATION, AND SILVER BULLION IN THE TREASURY, AT THE END OF EACH MONTH, FROM MARCH, 1878.

Month.	Dollars coined.	Bullion in Treasury.	Dollars in Treasury.	Dollars in circulation.
1878—March.....	\$1,001,500	\$3,534,480.53	\$810,561	\$190,939
April.....	3,471,500	7,350,710.68	3,169,681	301,819
May.....	6,436,500	5,891,204.95	5,950,451	536,049
June.....	8,573,500	7,341,470.84	7,718,357	855,143
July.....	10,420,500	7,665,760.19	9,550,236	870,264
August.....	13,443,500	8,982,239.07	11,292,849	2,155,651
September.....	16,212,500	9,634,034.48	12,155,205	4,057,295
October.....	18,232,500	8,352,042.21	13,397,571	4,884,929
November.....	20,438,550	10,159,491.41	14,843,219	5,595,331
December.....	22,495,550	9,439,461.25	16,704,829	5,790,721
1879—January.....	24,555,750	10,347,889.50	17,874,457	6,681,293
February.....	26,687,750	9,897,402.62	19,505,767	7,181,983
March.....	28,774,950	8,688,260.74	21,558,894	7,216,056
April.....	31,155,950	6,949,046.43	23,694,563	7,401,387
May.....	33,435,950	5,672,655.55	20,181,045	7,304,905
June.....	35,801,000	5,092,565.91	28,147,351	7,653,649
July.....	37,451,000	5,112,223.82	29,151,801	8,299,199
August.....	40,238,050	4,904,611.89	30,678,464	9,559,586
September.....	42,634,100	4,557,504.31	31,559,870	11,074,230
October.....	45,206,200	3,537,224.31	32,322,634	12,883,566
November.....	47,705,200	4,323,097.69	32,839,207	14,865,993
December.....	50,055,650	4,492,421.19	33,168,064	16,887,586
1880—January.....	52,505,650	4,888,035.97	34,961,611	17,544,039
February.....	54,806,050	4,525,306.25	36,972,093	17,833,957
March.....	57,156,250	4,086,839.58	38,780,342	18,375,908
April.....	59,456,250	5,007,331.04	40,411,673	19,044,577
May.....	61,723,250	4,853,587.99	42,778,190	18,945,060
June.....	63,734,750	5,124,536.42	44,425,315	19,309,435
July.....	66,014,750	6,081,647.91	46,192,791	19,821,959
August.....	68,267,750	6,380,258.46	47,495,063	20,772,687
September.....	70,568,750	5,567,759.74	47,654,675	22,914,075
October.....	72,847,750	6,043,367.37	47,084,459	25,763,291
November.....	75,147,750	6,255,389.81	47,397,453	27,750,297
December.....	77,453,005	6,183,224.05	48,190,518	29,262,487
1881—January.....	79,753,005	6,704,197.36	50,235,102	29,517,903
February.....	82,060,005	5,356,308.00	52,939,460	29,120,545
March.....	84,359,505	4,017,770.08	55,176,158	29,183,347
April.....	86,659,505	3,863,582.74	58,044,826	28,614,679
May.....	88,959,505	3,457,192.85	60,518,273	28,441,232
June.....	91,372,705	3,309,949.10	62,544,722	28,827,983
July.....	93,622,705	2,962,277.52	64,246,302	29,376,403
August.....	95,922,705	2,732,862.69	65,948,344	29,974,361
September.....	98,322,705	2,632,184.67	66,092,667	32,230,038
October.....	100,672,705	3,424,575.15	66,576,378	34,096,327
November.....	102,972,705	3,088,709.63	68,017,452	34,955,253
December.....	105,380,980	3,607,829.86	69,589,937	35,791,043
1882—January.....	107,680,980	3,258,926.18	72,421,584	35,259,396
February.....	109,981,180	2,806,143.12	75,138,957	34,842,223
March.....	112,281,680	4,440,661.97	78,178,583	34,103,097
April.....	114,581,680	3,239,033.43	81,595,056	32,986,624
May.....	116,843,680	3,793,604.11	84,606,043	32,237,637

No. 47.—STANDARD SILVER DOLLARS COINED, IN THE TREASURY, AND IN CIRCULATION, AND SILVER BULLION IN THE TREASURY, ETC.—Continued.

Month.	Dollars coined.	Bullion in Treasury.	Dollars in Treasury.	Dollars in circulation.
1882—June.....	\$119,144,780	\$3,230,908.36	\$87,153,816	\$31,990,964
July.....	121,304,780	2,816,269.83	88,840,899	32,463,881
August.....	123,729,780	2,730,716.27	91,166,249	32,563,931
September.....	126,029,880	3,343,585.26	92,228,649	33,801,231
October.....	128,329,880	4,012,503.27	92,414,977	35,914,903
November.....	130,629,880	3,769,219.77	92,940,582	37,689,298
December.....	132,955,080	4,468,193.10	94,016,842	38,938,238
1883—January.....	135,405,080	3,761,958.12	97,530,969	37,874,111
February.....	137,805,080	3,974,114.04	100,261,444	37,543,636
March.....	140,205,699	3,943,467.30	103,482,305	36,723,394
April.....	142,555,699	3,478,750.15	106,366,348	36,189,351
May.....	144,905,699	4,157,217.76	108,898,977	36,006,722
June.....	147,255,899	4,482,216.29	111,914,019	35,341,880
July.....	149,680,899	4,486,638.23	113,057,052	36,623,847
August.....	152,020,899	4,694,559.45	114,320,197	37,700,702
September.....	154,370,899	5,107,911.29	114,587,372	39,783,527
October.....	156,720,949	4,936,364.86	116,036,450	40,684,499
November.....	159,070,949	4,624,279.34	117,768,966	41,301,983
December.....	161,425,119	4,534,372.93	119,449,385	41,975,734
1884—January.....	163,775,119	4,674,432.92	123,474,748	40,300,371
February.....	166,125,119	4,919,912.85	126,822,399	39,302,720
March.....	168,425,629	5,043,824.61	129,006,101	39,419,528
April.....	170,725,629	5,150,842.97	130,314,065	40,411,564
May.....	173,035,629	4,623,153.03	132,626,753	40,408,876
June.....	175,355,829	4,055,498.27	135,560,916	39,794,913
July.....	177,680,829	4,603,609.95	137,692,119	39,988,710
August.....	180,030,829	4,723,420.00	140,615,722	39,415,107
September.....	182,380,829	4,934,404.86	142,058,787	40,322,042
October.....	184,730,829	4,646,496.89	142,926,725	41,804,104
November.....	187,180,829	4,778,848.90	144,745,075	42,435,754
December.....	189,561,994	4,716,055.33	146,502,865	43,059,129
1885—January.....	191,947,194	4,613,582.23	150,632,154	41,315,040
February.....	194,247,194	3,991,129.93	153,561,007	40,686,187
March.....	196,697,394	3,887,493.52	156,698,482	39,998,912
April.....	199,107,394	4,042,186.86	159,441,034	39,666,360
May.....	201,509,231	4,098,143.86	162,244,855	39,264,376
June.....	203,884,381	4,038,885.62	165,413,112	38,471,269
July.....	205,784,381	3,944,837.32	166,499,948	39,284,433
August.....	208,259,381	3,766,106.12	166,854,215	41,405,166
September.....	210,759,431	3,916,122.84	165,483,721	45,275,710
October.....	213,259,431	3,840,536.45	163,817,342	49,442,089
November.....	215,759,431	3,583,956.42	165,568,018	50,191,413
December.....	218,259,761	3,797,040.84	165,718,190	52,541,571
1886—January.....	220,553,761	3,658,789.44	169,083,385	51,470,376
February.....	223,145,761	2,612,068.08	171,805,906	51,339,855
March.....	225,959,761	2,271,104.42	174,790,985	51,258,776
April.....	228,434,121	2,556,522.03	175,928,502	52,505,619
May.....	231,160,121	1,947,761.61	178,252,045	52,908,076
June.....	233,723,286	3,092,198.45	181,253,566	52,469,720
July.....	235,643,286	3,786,069.56	181,523,924	54,119,362
August.....	238,573,286	3,268,940.39	181,769,457	56,803,829
September.....	241,281,286	3,758,393.89	181,262,593	60,018,693
October.....	244,079,386	3,807,948.52	182,931,231	61,148,155
November.....	246,903,386	4,091,383.17	184,911,935	61,991,448
December.....	249,623,647	4,739,376.81	188,506,238	61,117,409
1887—January.....	252,503,647	4,877,039.10	193,963,783	58,599,864
February.....	255,453,647	4,700,182.55	198,112,760	57,340,887
March.....	258,474,027	6,639,432.28	201,672,372	56,801,655
April.....	261,524,027	10,184,361.35	205,788,822	55,735,265
May.....	264,474,027	9,869,628.81	209,052,567	55,421,460
June.....	267,990,117	10,917,435.11	211,483,970	55,506,147
July.....	267,440,117	12,278,673.62	211,528,891	55,911,226
August.....	270,250,117	12,177,624.16	213,212,448	57,037,660
September.....	273,390,157	12,005,908.64	213,043,796	60,346,361
October.....	276,816,157	11,683,032.19	214,175,532	62,640,625
November.....	280,144,157	10,831,632.13	215,882,443	64,261,714
December.....	283,140,357	9,961,866.20	218,917,539	64,222,818
1888—January.....	285,945,357	10,219,545.63	223,018,380	61,926,977
February.....	288,545,357	10,305,153.19	227,947,493	60,597,864
March.....	291,555,739	10,624,975.01	232,037,274	59,318,515
April.....	294,039,790	9,937,442.27	236,156,394	57,883,396
May.....	297,037,790	9,357,040.95	240,587,970	59,440,820
June.....	299,424,790	10,619,754.36	243,879,487	55,545,303
July.....	300,708,790	11,066,033.97	245,798,765	54,910,025
August.....	303,320,790	10,973,203.90	247,859,402	55,461,388
September.....	306,542,890	10,645,833.44	248,791,534	57,751,856
October.....	309,070,890	10,559,119.55	249,970,440	59,691,450
November.....	312,450,890	10,784,533.13	251,975,505	60,475,385
December.....	315,186,190	10,863,236.77	254,406,869	60,779,321
1889—January.....	318,186,190	10,606,076.96	259,811,329	58,374,861

No. 47.—STANDARD SILVER DOLLARS COINED, IN THE TREASURY, AND IN CIRCULATION, AND SILVER BULLION IN THE TREASURY, ETC.—Continued.

Month.	Dollars coined.	Bullion in Treasury.	Dollars in Treasury.	Dollars in circulation.
1889—February	\$320,946,490	\$10,762,957.91	\$263,514,586	\$57,431,904
March	323,776,515	10,801,669.00	267,286,176	56,490,339
April	326,974,515	10,755,081.93	271,326,743	55,647,772
May	330,188,540	10,291,861.17	275,484,223	54,704,317
June	333,422,650	10,603,691.50	279,084,683	54,337,967
July	334,602,650	11,860,282.95	280,382,395	54,220,255
August	337,502,650	11,343,139.90	282,583,864	54,918,786
September	340,357,650	11,286,828.49	282,983,550	57,374,100
October	343,428,001	10,918,171.31	283,539,521	59,888,480
November	346,798,001	10,322,869.50	286,101,364	60,696,637
December	349,802,001	10,729,078.00	288,535,500	61,266,501
1890—January	352,536,001	11,557,759.93	293,229,364	59,306,637
February	355,948,001	11,156,951.75	297,575,621	58,372,380
March	359,884,266	10,709,438.87	302,036,610	57,847,656
April	363,424,266	9,432,626.74	306,429,289	56,994,977
May	366,336,266	8,955,254.40	309,988,092	56,348,174
June	369,402,466	10,649,449.76	313,259,910	56,142,556
July	371,726,266	11,658,804.91	314,744,998	56,981,268
August	374,578,266	12,832,691.58	316,071,592	58,506,674
September	377,628,266	14,485,013.51	315,495,812	62,132,454
October	380,988,466	16,995,314.65	315,278,902	65,709,564
November	384,431,839	18,796,045.98	317,183,482	67,248,357
December	387,981,005	20,299,953.71	320,433,982	67,547,023
1891—January	391,566,005	21,277,918.68	326,747,056	64,818,949
February	394,601,005	22,671,531.87	331,040,452	63,560,553
March	397,605,327	25,870,383.36	334,684,317	62,921,010
April	400,281,327	27,600,453.87	338,588,509	61,692,818
May	402,873,158	29,172,110.53	343,004,448	59,868,710
June	405,659,268	31,729,051.65	347,976,227	57,683,041
July	406,635,268	36,583,123.96	348,471,389	58,163,879
August	407,815,268	40,146,730.05	349,256,571	58,558,697
September	408,535,368	43,973,513.48	348,341,193	60,194,175
October	409,475,368	47,580,681.51	347,339,907	62,135,461
November	410,889,124	50,316,836.15	348,191,920	62,697,204
December	411,543,740	53,969,468.39	349,217,549	62,326,191
1892—January	411,869,740	57,940,046.04	351,653,110	60,216,630
February	412,184,740	61,401,457.44	352,920,220	59,264,520
March	412,535,360	65,720,465.67	354,063,617	58,471,743
April	413,055,360	68,912,656.79	355,500,903	57,554,457
May	413,565,360	72,501,576.15	356,468,435	57,096,925
June	413,988,735	76,669,151.01	357,189,251	56,799,484
July	414,416,735	80,479,594.22	357,384,873	57,031,862
August	414,966,735	83,493,550.82	357,343,849	57,622,886
September	415,742,835	86,000,553.70	356,173,732	59,569,103

No. 48.—STANDARD SILVER DOLLARS IN THE TREASURY AVAILABLE FOR THE ISSUE OF SILVER CERTIFICATES, AND SILVER CERTIFICATES IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH, FROM MARCH, 1878.

Month.	Dollars in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net dollars in Treasury.
1878—March	\$810,561			\$810,561
April	3,169,681		\$63,000	3,106,681
May	5,950,451	\$314,710	27,330	5,923,121
June	7,718,357	1,455,520	7,080	7,711,277
July	9,550,236	2,647,940	959,690	8,590,546
August	11,292,849	4,424,000	1,709,280	9,583,569
September	12,155,205	1,316,470	711,600	11,443,605
October	13,397,571	2,639,500	68,790	13,328,781
November	14,843,219	1,907,400	366,060	14,477,159
December	16,704,829	2,082,770	413,360	16,291,469
1879—January	17,874,457	2,170,840	400,340	17,474,117
February	19,505,767	1,976,320	331,860	19,173,907
March	21,558,894	2,074,830	251,700	21,307,194
April	23,694,563	1,779,340	197,680	23,496,883
May	26,181,045	1,922,820	444,140	25,736,905
June	28,147,351	2,052,470	414,480	27,732,871
July	29,151,801	2,014,680	771,170	28,380,631
August	30,678,464	1,976,960	1,304,890	29,373,574
September	31,559,870	3,045,130	1,176,720	30,383,150
October	32,322,634	4,531,479	1,604,371	30,718,263
November	32,839,207	5,173,188	1,894,722	30,944,485
December	33,168,064	6,888,658	3,824,252	29,343,812
1880—January	34,961,611	5,063,456	3,989,454	30,972,157
February	36,972,093	4,797,314	4,572,606	32,399,487

No. 48.—STANDARD SILVER DOLLARS IN THE TREASURY AVAILABLE FOR THE ISSUE OF SILVER CERTIFICATES, ETC.—Continued.

Month.	Dollars in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net dollars in Treasury.
1880—March	\$38,780,342	\$5,611,914	\$6,017,006	\$32,763,336
April	40,411,673	5,428,354	6,615,366	33,796,307
May	42,778,190	6,322,731	6,051,539	36,726,651
June	44,425,815	6,584,701	5,789,569	38,635,746
July	46,192,791	5,758,331	6,930,959	39,261,832
August	47,495,063	5,518,821	7,619,219	39,875,844
September	47,654,675	6,318,769	12,203,191	35,451,484
October	47,084,459	7,333,719	19,780,241	27,304,218
November	47,397,453	8,572,294	26,594,986	20,892,467
December	48,190,518	9,454,419	36,127,711	12,062,807
1881—January	50,235,102	9,985,533	36,814,637	13,420,465
February	52,939,460	10,856,463	37,027,797	15,911,663
March	55,176,158	10,733,085	39,445,815	15,730,343
April	58,044,826	11,522,208	39,157,932	18,886,894
May	60,518,273	11,988,710	38,784,540	21,733,733
June	62,544,722	12,055,801	39,110,729	23,433,993
July	64,246,302	11,181,088	40,802,892	23,443,410
August	65,948,344	11,516,432	46,061,878	19,886,466
September	66,092,667	11,559,790	52,590,180	13,502,487
October	66,576,378	7,488,900	58,838,770	7,737,608
November	68,017,452	7,089,880	59,573,950	8,443,502
December	69,589,937	6,359,910	62,315,320	7,274,617
1882—January	72,421,584	7,462,130	61,537,540	10,884,044
February	75,138,957	8,549,470	60,125,010	15,013,947
March	78,178,583	8,931,930	59,423,440	18,755,143
April	81,595,056	8,872,790	58,908,570	22,686,486
May	84,606,043	10,509,160	57,227,060	27,378,983
June	87,153,816	11,590,620	54,506,090	32,647,726
July	88,840,899	12,361,490	54,757,720	34,083,179
August	91,166,249	11,700,330	57,739,880	33,426,369
September	92,228,649	8,364,430	63,204,780	29,023,869
October	92,414,977	7,987,260	65,620,450	26,794,527
November	92,940,582	5,752,970	67,342,690	25,597,892
December	94,016,842	4,405,000	68,443,660	25,573,182
1883—January	97,530,969	4,306,650	68,438,820	29,092,149
February	100,261,444	5,268,550	68,027,420	32,234,024
March	103,482,305	6,865,340	70,759,991	32,722,314
April	106,366,348	8,887,260	71,884,071	34,482,277
May	108,898,977	8,305,940	71,727,391	37,171,586
June	111,914,019	15,996,145	72,620,686	39,293,333
July	113,057,052	15,542,730	73,728,681	39,328,371
August	114,320,197	17,276,820	75,375,161	38,945,036
September	114,587,372	15,568,280	78,921,961	35,665,411
October	116,036,450	14,244,760	85,334,381	30,702,069
November	117,768,966	13,806,610	87,976,201	29,792,765
December	119,449,385	13,180,890	96,717,721	22,731,664
1884—January	123,474,748	13,179,020	96,958,031	26,516,717
February	126,822,399	13,890,100	96,247,721	30,574,678
March	129,006,101	20,488,585	95,919,576	33,086,525
April	130,314,065	20,876,250	95,497,981	34,816,084
May	132,626,753	19,936,620	97,363,471	35,263,282
June	135,560,916	23,384,680	96,427,011	39,133,905
July	137,692,119	25,265,980	95,138,301	42,553,758
August	140,615,722	26,903,230	94,228,691	46,387,031
September	142,058,787	26,769,470	96,491,251	45,567,536
October	142,926,725	30,814,970	100,741,561	42,185,161
November	144,745,075	28,951,590	104,988,531	39,756,544
December	146,502,865	23,302,380	114,865,911	31,636,954
1885—January	150,632,154	27,337,890	113,858,811	36,773,343
February	153,561,007	29,951,880	111,467,951	42,093,056
March	156,698,482	30,864,615	112,500,226	44,198,256
April	159,441,034	32,141,140	109,443,946	49,997,088
May	162,244,855	35,575,590	105,085,186	57,159,669
June	165,413,112	38,370,700	101,530,946	63,882,166
July	166,499,948	40,340,980	98,872,106	67,627,842
August	166,854,215	42,712,890	96,079,296	70,774,919
September	165,483,721	31,722,990	93,656,716	71,827,005
October	163,817,342	31,906,514	93,146,772	70,670,570
November	165,568,018	32,034,464	92,702,642	72,865,376
December	165,718,190	31,164,811	93,179,465	72,538,725
1886—January	169,083,385	33,978,767	89,761,609	79,321,776
February	171,805,906	34,837,660	88,390,816	83,415,090
March	174,700,985	32,410,575	90,122,421	84,578,564
April	175,928,502	31,141,055	90,733,141	85,195,361
May	178,252,045	30,411,016	89,184,129	89,067,916
June	181,253,566	27,861,450	88,116,225	93,137,341
July	181,523,924	27,728,858	87,564,044	93,959,880
August	181,769,457	25,571,492	89,021,760	92,747,697
September	181,262,593	22,555,990	95,387,112	85,875,481
October	182,931,231	17,562,302	100,306,800	82,624,431

No. 48.—STANDARD SILVER DOLLARS IN THE TREASURY AVAILABLE FOR THE
ISSUE OF SILVER CERTIFICATES, ETC.—Continued.

Month.	Dollars in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net dollars in Treasury.
1886—November	\$184,911,938	\$14,137,285	\$105,519,817	\$79,392,121
December	188,506,238	7,338,432	117,246,670	71,259,568
1887—January	193,963,783	6,737,388	118,315,714	75,648,069
February	198,112,760	5,466,347	121,130,755	76,982,005
March	201,672,372	6,212,849	131,930,489	69,741,883
April	205,788,822	5,007,700	137,740,430	68,048,392
May	209,052,567	5,289,164	139,143,328	69,909,239
June	211,483,970	3,425,133	142,118,017	69,365,953
July	211,528,891	4,209,659	144,166,141	67,362,750
August	213,212,448	5,996,743	147,876,385	65,336,063
September	213,043,796	3,919,841	154,354,826	58,688,970
October	214,175,532	3,451,494	160,713,957	53,461,575
November	215,882,443	4,413,446	168,149,274	47,733,169
December	218,917,539	6,389,570	176,855,423	42,062,116
1888—January	223,918,380	14,930,517	179,321,053	44,597,327
February	227,947,493	21,166,469	184,452,659	43,494,834
March	232,037,274	19,370,425	191,526,445	40,510,829
April	236,156,394	18,316,109	194,426,932	41,729,462
May	240,587,970	20,458,423	196,645,405	43,942,565
June	243,879,487	29,104,396	200,387,376	43,492,111
July	245,798,765	23,361,286	203,680,679	42,118,086
August	247,859,402	15,528,762	208,658,966	38,200,436
September	248,791,534	9,819,875	218,561,601	30,229,933
October	249,979,440	7,404,624	229,783,152	20,196,288
November	251,975,505	8,834,485	237,415,789	14,559,716
December	254,406,869	3,958,567	246,219,999	8,186,870
1889—January	259,811,329	4,717,113	245,337,438	14,473,891
February	263,514,586	5,717,898	246,628,953	16,885,633
March	267,286,176	4,760,236	251,263,679	16,022,497
April	271,326,743	3,451,830	254,939,203	16,387,540
May	275,484,223	6,205,089	255,537,810	19,946,413
June	279,084,683	5,527,301	257,102,445	21,982,238
July	280,382,395	5,651,271	259,557,125	20,825,270
August	282,583,864	6,141,570	268,580,626	14,003,238
September	282,983,550	3,878,052	276,013,715	6,363,835
October	283,539,521	2,328,373	277,313,944	6,219,577
November	286,101,964	2,419,174	276,794,386	9,306,578
December	288,535,500	2,552,966	282,949,073	5,586,427
1890—January	293,229,364	3,254,118	281,351,771	11,897,593
February	297,575,621	4,063,377	284,176,262	13,399,359
March	302,036,610	3,407,891	290,605,562	11,431,048
April	306,429,289	4,458,605	292,923,348	13,505,941
May	309,988,092	4,936,023	294,656,083	15,332,009
June	313,259,910	4,329,708	297,210,043	16,049,867
July	314,744,998	3,442,258	298,748,913	15,996,085
August	314,491,592	4,951,861	303,471,210	11,020,382
September	311,705,793	1,852,364	309,321,207	2,384,586
October	311,808,787	2,443,197	308,206,177	3,602,610
November	311,026,358	1,976,525	308,576,499	2,449,859
December	310,468,416	1,566,315	308,289,463	2,178,953
1891—January	312,917,855	3,218,788	303,844,086	9,073,769
February	314,744,479	3,346,215	308,822,259	10,922,220
March	317,802,630	3,757,247	309,632,535	8,170,095
April	319,000,252	3,309,417	312,953,440	6,046,812
May	321,086,834	5,009,775	310,541,378	10,545,456
June	324,628,657	7,351,037	307,364,148	17,264,509
July	326,022,024	8,198,345	307,291,114	18,730,910
August	326,669,113	6,624,888	317,588,321	9,080,792
September	325,669,316	2,920,072	322,016,487	3,652,829
October	324,030,053	2,525,759	321,142,642	2,887,411
November	324,639,806	3,401,308	320,873,610	3,766,195
December	325,459,030	3,954,750	320,817,568	4,641,462
1892—January	327,647,101	6,216,336	320,138,307	7,508,794
February	328,573,164	3,280,157	325,141,186	3,431,978
March	329,663,522	3,589,703	325,683,149	3,980,373
April	330,660,808	3,209,106	327,289,896	3,370,912
May	331,048,340	3,613,837	327,290,165	3,758,175
June	331,690,781	4,733,501	326,880,803	4,809,978
July	331,877,512	4,472,481	327,336,823	4,540,689
August	330,998,488	2,779,159	328,289,145	2,709,343
September	329,238,271	2,619,477	326,849,827	2,388,444

No. 49.—LEGAL-TENDER NOTES IN THE TREASURY, AND CURRENCY CERTIFICATES IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH FROM MARCH, 1878.

Month.	Notes in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net notes in Treasury.
1878—March	\$47,327,341.75	\$2,810,000	\$22,585,000	\$24,742,341.75
April	49,521,372.12	920,000	27,835,000	21,686,372.12
May	56,695,892.66	235,000	36,955,000	19,740,892.66
June	62,020,120.73	570,000	46,245,000	15,775,120.73
July	67,105,859.19	460,000	51,120,000	15,985,859.19
August	68,348,254.36	1,460,000	47,815,000	20,533,254.36
September	63,049,339.67	1,345,000	39,545,000	23,504,339.67
October	64,175,605.84	180,000	35,660,000	28,515,605.84
November	63,655,404.16	2,120,000	35,070,000	28,585,404.16
December	59,582,505.38	1,510,000	33,190,000	26,392,505.38
1879—January	62,463,706.94	755,000	40,445,000	22,018,706.94
February	72,650,231.65	9,425,000	36,675,000	35,975,231.65
March	67,370,677.54	2,580,000	25,145,000	42,225,677.54
April	61,998,485.16	1,140,000	30,905,000	31,093,485.16
May	69,142,335.67	1,155,000	25,880,000	43,262,335.67
June	66,015,969.62	1,450,000	29,355,000	36,660,969.62
July	63,791,465.73	590,000	40,250,000	23,541,465.73
August	70,597,606.37	900,000	34,375,000	36,222,606.37
September	48,173,254.41	1,975,000	29,240,000	18,933,254.41
October	37,522,567.20	2,315,000	20,195,000	17,327,567.20
November	29,973,454.09	685,000	13,585,000	16,388,454.09
December	22,660,493.88	425,000	10,090,000	12,570,493.88
1880—January	24,299,562.45	215,000	12,685,000	11,614,562.45
February	26,149,093.12	670,000	11,095,000	15,054,093.12
March	24,080,080.79	175,000	8,320,000	15,760,080.79
April	26,474,279.79	175,000	8,985,000	17,489,279.79
May	30,833,019.97	600,000	12,650,000	18,183,019.97
June	33,020,559.11	360,000	14,235,000	18,785,559.11
July	34,099,123.52	590,000	15,075,000	19,024,123.52
August	31,649,849.33	105,000	11,205,000	20,444,849.33
September	27,148,612.89	90,000	9,885,000	17,263,612.89
October	22,418,992.71	150,000	8,625,000	13,793,992.71
November	19,574,937.36	75,000	8,450,000	11,124,937.36
December	15,741,818.06	25,000	6,980,000	8,761,818.06
1881—January	19,181,616.35	8,630,000	8,630,000	10,551,616.35
February	22,206,600.52	325,000	7,640,000	14,566,600.52
March	21,338,197.63	240,000	6,565,000	14,773,197.63
April	22,927,086.33	40,000	8,255,000	14,672,086.33
May	26,922,304.87	10,860,000	10,860,000	16,062,304.87
June	30,204,092.45	275,000	11,650,000	18,554,092.45
July	29,624,909.88	215,000	10,525,000	19,099,909.88
August	29,320,869.01	175,000	9,450,000	19,870,869.01
September	27,130,132.07	210,000	8,105,000	19,025,132.07
October	26,281,768.66	35,000	8,275,000	18,006,768.66
November	26,401,078.19	55,000	8,990,000	17,411,078.19
December	25,992,799.90	50,000	9,540,000	16,452,799.90
1882—January	28,714,394.46	70,000	11,330,000	17,384,394.46
February	29,701,850.17	105,000	11,445,000	18,256,850.17
March	28,371,415.21	215,000	10,925,000	17,446,415.21
April	28,627,824.31	125,000	10,990,000	17,637,824.31
May	31,938,690.18	265,000	12,065,000	19,873,690.18
June	34,670,589.08	75,000	13,245,000	21,425,589.08
July	34,969,589.86	510,000	12,220,000	22,749,589.86
August	35,883,940.65	185,000	11,815,000	24,068,940.65
September	31,948,158.41	130,000	10,540,000	21,408,158.41
October	29,689,196.17	110,000	9,835,000	19,854,196.17
November	30,591,892.21	10,000	9,835,000	20,756,892.21
December	28,454,394.86	10,000	9,575,000	18,879,394.86
1883—January	33,592,236.55	60,000	12,430,000	21,162,236.55
February	32,744,817.28	210,000	11,130,000	21,614,817.28
March	29,878,561.26	250,000	9,465,000	20,413,561.26
April	30,969,623.27	55,000	10,050,000	20,919,623.27
May	33,471,824.57	15,000	11,790,000	21,681,824.57
June	36,498,839.42	315,000	13,060,000	23,438,839.42
July	37,632,646.03	25,000	12,885,000	24,747,646.03
August	37,791,765.88	90,000	12,055,000	25,736,765.88
September	37,194,420.01	75,000	11,870,000	25,324,420.01
October	37,113,037.33	75,000	12,545,000	24,568,037.33
November	39,874,644.35	100,000	14,365,000	25,509,644.35
December	39,644,248.72	80,000	14,480,000	25,164,248.72
1884—January	42,156,188.89	45,000	16,835,000	25,321,188.89
February	45,808,632.26	90,000	18,125,000	27,683,632.26
March	45,904,652.22	520,000	14,955,000	30,949,652.22
April	45,765,833.28	105,000	14,920,000	30,845,833.28
May	38,731,840.75	20,000	11,030,000	27,701,840.75
June	40,183,801.75	195,000	12,190,000	27,993,801.75
July	42,727,989.53	65,000	13,165,000	29,562,989.53
August	40,843,553.52	150,000	14,270,000	26,573,553.52
September	36,524,872.86	315,000	15,630,000	20,894,872.86

**No. 49.—LEGAL-TENDER NOTES IN THE TREASURY, AND CURRENCY CERTIFICATES
IN THE TREASURY AND IN CIRCULATION, ETC.—Continued.**

Month.	Notes in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net notes in Treasury.
1884—October	\$33,942,171.85	\$85,000	\$17,770,000	\$16,172,171.85
November	32,200,683.43	120,000	22,575,000	9,625,683.43
December	26,499,575.42	160,000	24,760,000	11,739,575.42
1885—January	43,958,468.83	45,000	30,085,000	13,873,468.83
February	48,926,821.53	380,000	30,200,000	18,726,821.53
March	46,683,288.39	1,005,000	26,210,000	20,478,288.39
April	46,865,690.08	50,000	25,400,000	21,465,690.08
May	50,417,109.15	315,000	26,925,000	23,492,109.15
June	45,047,378.94	200,000	29,585,000	15,462,378.94
July	48,418,996.74	260,000	31,420,000	16,998,996.74
August	55,558,656.00	695,000	30,805,000	24,793,656.00
September	51,129,322.35	695,000	31,185,000	27,944,332.35
October	45,695,341.31	410,000	18,145,000	27,550,341.31
November	43,290,642.91	210,000	17,555,000	25,735,642.91
December	41,731,200.11	265,000	13,790,000	27,941,200.11
1886—January	47,880,388.92	260,000	14,590,000	33,300,388.92
February	47,197,291.92	385,000	14,930,000	32,777,291.92
March	42,214,484.54	840,000	11,925,000	30,289,484.54
April	37,603,774.09	225,000	11,515,000	26,088,774.09
May	40,244,098.33	585,000	12,955,000	26,239,098.33
June	41,118,316.79	250,000	18,285,000	22,838,316.79
July	41,044,142.44	470,000	19,105,000	21,939,142.44
August	40,774,647.22	1,510,000	11,195,000	35,579,647.22
September	44,224,080.83	150,000	7,705,000	36,519,080.83
October	58,107,305.27	20,000	7,140,000	30,967,305.27
November	36,573,188.34	280,000	7,025,000	29,548,188.34
December	29,679,325.78	200,000	6,510,000	23,169,325.78
1887—January	33,003,681.60	100,000	8,720,000	24,283,681.60
February	33,869,201.91	250,000	8,180,000	25,689,201.91
March	28,294,937.58	410,000	7,135,000	21,159,937.58
April	28,575,473.87	160,000	8,350,000	20,225,473.87
May	30,757,376.30	410,000	8,990,000	21,767,376.30
June	28,783,796.79	310,000	8,770,000	20,013,796.79
July	28,093,739.92	350,000	8,460,000	19,633,739.92
August	28,287,538.90	420,000	7,130,000	21,157,538.90
September	24,145,212.17	150,000	6,535,000	17,610,212.17
October	22,476,066.74	170,000	7,215,000	15,261,066.74
November	23,153,220.39	320,000	6,835,000	16,318,220.39
December	22,409,424.94	130,000	6,985,000	15,424,424.94
1888—January	28,660,468.63	280,000	10,645,000	18,015,468.63
February	33,482,080.72	440,000	11,215,000	22,267,080.72
March	33,085,622.59	650,000	8,915,000	24,170,622.59
April	39,046,614.30	100,000	10,555,000	28,491,614.30
May	40,158,199.81	470,000	12,230,000	33,928,199.81
June	52,398,204.07	250,000	14,415,000	37,983,204.07
July	55,030,739.84	100,000	15,205,000	39,825,739.84
August	56,225,392.78	90,000	14,645,000	41,580,392.78
September	53,358,963.25	580,000	12,730,000	40,628,963.25
October	48,393,320.20	300,000	11,580,000	36,813,320.20
November	46,562,956.22	150,000	11,360,000	35,202,956.22
December	41,125,859.86	470,000	10,250,000	30,875,859.86
1889—January	43,361,498.18	95,000	13,915,000	29,446,498.18
February	45,220,510.98	280,000	15,920,000	29,300,510.98
March	39,501,231.12	510,000	14,450,000	25,051,231.12
April	38,350,136.89	110,000	14,580,000	23,770,136.89
May	43,940,387.13	270,000	16,150,000	27,790,387.13
June	46,336,085.23	240,000	16,735,000	29,601,085.23
July	47,939,366.31	30,000	17,575,000	30,364,366.31
August	48,870,935.08	460,000	16,545,000	32,325,935.08
September	36,445,258.22	770,000	15,275,000	21,170,258.22
October	29,813,500.60	350,000	12,510,000	17,303,500.60
November	24,959,022.26	610,000	10,140,000	14,819,022.26
December	15,673,925.19	570,000	9,000,000	6,673,925.19
1890—January	19,236,223.86	90,000	11,630,000	7,606,223.86
February	19,823,865.20	250,000	10,230,000	9,593,865.20
March	14,579,656.93	990,000	7,660,000	6,919,656.93
April	16,004,410.61	140,000	8,795,000	7,209,410.61
May	19,747,798.81	340,000	9,855,000	9,892,798.81
June	23,634,189.96	450,000	11,830,000	11,804,189.96
July	23,983,411.56	40,000	11,820,000	12,163,411.56
August	21,626,810.32	410,000	8,820,000	12,806,810.32
September	13,727,790.20	180,000	6,990,000	6,737,790.20
October	14,744,912.23	20,000	6,910,000	7,834,912.23
November	13,144,864.17	320,000	6,270,000	6,874,864.17
December	12,199,348.21	10,000	6,810,000	5,389,348.21
1891—January	22,057,801.59	140,000	11,360,000	10,697,801.59
February	22,955,586.36	260,000	12,270,000	10,685,586.36
March	15,822,044.58	530,000	11,145,000	4,677,044.58
April	19,207,343.84	270,000	14,000,000	5,207,343.84
May	26,927,336.97	310,000	17,750,000	9,177,336.97

No. 49.—LEGAL-TENDER NOTES IN THE TREASURY, AND CURRENCY CERTIFICATES IN THE TREASURY AND IN CIRCULATION, ETC.—Continued.

Month.	Notes in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net notes in Treasury.
1891—June.....	\$32,731,995.97	\$1,425,000	\$21,365,000	\$11,366,995.97
July.....	38,098,408.84	180,000	27,265,000	10,833,408.84
August.....	42,922,264.84	730,000	28,455,000	14,467,264.84
September.....	26,995,716.84	1,990,000	17,845,000	9,150,716.84
October.....	16,378,812.84	330,000	10,765,000	5,613,812.84
November.....	15,293,072.84	370,000	9,765,000	5,528,072.84
December.....	14,944,709.84	200,000	9,265,000	5,679,709.84
1892—January.....	22,098,383.84	90,000	16,760,000	5,338,383.84
February.....	34,066,986.84	90,000	29,350,000	4,716,986.84
March.....	34,772,841.84	1,380,000	29,840,000	4,932,841.84
April.....	33,622,074.84	340,000	30,210,000	3,412,074.84
May.....	38,551,027.84	290,000	33,730,000	4,821,027.84
June.....	38,526,589.84	490,000	29,830,000	8,696,589.84
July.....	38,638,606.84	980,000	26,720,000	11,918,606.84
August.....	34,401,146.90	560,000	22,210,000	12,191,146.90
September.....	29,560,342.81	970,000	17,290,000	12,270,342.81

No. 50.—GOLD AND SILVER COIN AND BULLION IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878.

Month.	Gold coin and bullion.	Silver dollars and bullion.	Fractional silver coin.	Total.
1878—June.....	\$128,460,203	\$15,050,828	\$6,860,506	\$150,380,537
July.....	132,014,619	17,215,990	7,079,667	156,310,282
August.....	134,548,037	20,275,058	6,478,642	161,301,767
September.....	136,036,302	21,789,239	6,143,903	163,969,444
October.....	140,872,155	21,749,613	6,323,132	168,944,900
November.....	142,400,135	25,002,710	6,009,834	173,412,679
December.....	135,382,639	26,144,290	6,031,805	167,558,734
1879—January.....	133,756,907	28,222,347	6,143,449	168,122,703
February.....	133,265,559	29,343,170	6,278,491	168,887,220
March.....	133,416,126	30,247,155	6,428,185	170,091,466
April.....	134,520,140	30,643,609	6,621,940	171,785,689
May.....	136,680,260	31,853,701	6,813,589	175,347,550
June.....	135,236,475	33,239,917	8,903,401	177,379,793
July.....	135,517,483	34,264,025	12,731,766	182,513,274
August.....	141,546,391	35,583,076	15,236,724	192,366,191
September.....	169,606,995	36,117,374	16,814,309	222,538,678
October.....	171,517,714	35,859,858	17,755,987	225,133,559
November.....	160,443,437	37,162,305	18,432,478	216,038,220
December.....	157,790,322	37,660,485	18,881,629	214,332,436
1880—January.....	153,690,026	39,849,647	20,204,810	213,744,483
February.....	146,750,758	41,497,399	21,179,312	209,427,469
March.....	144,010,551	42,867,182	21,989,814	208,867,547
April.....	138,783,440	45,419,004	22,767,873	206,970,117
May.....	128,709,497	47,631,778	23,577,092	199,918,367
June.....	126,145,427	49,549,851	24,350,482	200,045,760
July.....	123,126,646	52,274,439	24,975,714	200,376,799
August.....	127,679,279	53,875,321	25,152,972	206,707,572
September.....	135,244,884	53,212,455	24,799,925	213,257,104
October.....	140,725,953	53,127,826	24,629,490	218,483,269
November.....	151,362,519	53,652,843	24,653,530	229,668,892
December.....	156,742,096	54,373,742	24,769,057	235,884,895
1881—January.....	154,544,209	56,939,299	25,490,915	236,974,423
February.....	173,038,253	58,295,768	25,813,058	257,147,079
March.....	173,668,163	59,193,928	26,283,592	259,145,983
April.....	170,319,755	61,908,409	26,493,613	258,721,777
May.....	163,770,153	63,975,466	26,841,957	254,587,581
June.....	163,171,661	63,854,671	27,247,097	254,273,429
July.....	154,911,475	67,208,580	27,295,487	249,415,542
August.....	169,435,522	63,681,207	27,042,807	260,159,536
September.....	174,361,845	68,724,852	26,313,114	269,399,811
October.....	172,989,829	70,000,953	25,984,688	268,975,470
November.....	178,225,303	71,106,162	25,918,252	275,249,717
December.....	172,617,467	73,197,767	25,963,641	271,778,875
1882—January.....	165,152,739	75,680,510	26,567,873	267,401,172
February.....	173,757,874	77,945,100	26,869,996	278,572,880
March.....	166,457,357	82,619,245	27,187,681	276,264,283
April.....	155,069,102	84,834,089	27,439,184	267,342,375
May.....	153,985,545	88,399,707	27,755,923	270,141,175
June.....	148,506,390	90,384,724	28,048,631	266,939,745
July.....	145,079,030	91,657,169	28,153,956	264,890,155
August.....	149,303,921	93,896,965	27,990,388	271,191,274
September.....	152,739,106	95,572,214	27,426,140	275,737,460
October.....	159,805,744	96,427,480	26,749,432	282,982,656

No. 50.—GOLD AND SILVER COIN AND BULLION IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.

Month.	Gold coin and bullion.	Silver dollars and bullion.	Fractional silver coin.	Total.
1882—November	\$164,267,585	\$96,709,802	\$26,544,544	\$287,521,931
December	171,504,568	98,485,035	26,521,692	296,511,295
1883—January	173,317,834	101,292,927	27,135,245	301,746,006
February	177,661,631	104,235,558	27,507,276	309,404,465
March	184,752,714	107,425,772	27,885,994	320,044,480
April	187,837,442	109,845,098	28,068,629	325,751,169
May	193,310,043	113,056,195	28,303,196	334,669,434
June	198,073,568	116,396,235	28,486,001	342,960,804
July	202,774,035	117,543,090	28,058,142	348,375,867
August	204,172,875	119,014,756	27,819,712	351,007,443
September	206,130,543	119,095,283	26,750,161	352,575,987
October	209,429,940	120,972,815	26,712,424	357,115,179
November	216,133,328	122,393,245	26,969,614	365,496,187
December	219,014,740	123,983,758	27,224,126	370,222,624
1884—January	221,813,356	128,149,131	28,014,415	377,976,952
February	221,881,633	131,742,312	28,490,907	382,114,852
March	211,071,507	134,049,936	28,866,556	373,987,999
April	196,325,626	135,464,908	29,158,480	360,949,014
May	201,132,888	137,240,911	29,377,206	367,750,995
June	204,876,594	139,610,414	29,600,720	374,093,728
July	210,539,551	142,285,729	29,797,486	382,632,766
August	214,483,657	145,339,142	29,659,003	389,481,802
September	217,904,043	146,993,192	29,474,161	394,371,396
October	222,536,860	147,578,222	29,346,757	399,456,339
November	231,889,361	149,523,924	29,143,283	410,056,568
December	234,975,852	151,218,920	29,194,356	415,389,128
1885—January	237,167,976	155,245,736	29,901,105	422,314,817
February	240,029,843	157,552,137	30,244,836	427,826,816
March	241,440,796	160,585,970	30,632,326	432,659,098
April	243,162,195	163,483,221	30,944,049	437,589,465
May	244,363,544	166,342,999	31,694,365	442,400,908
June	247,028,625	169,451,998	31,286,899	447,717,522
July	249,367,595	170,444,785	25,355,020	445,167,400
August	250,257,418	170,620,411	24,724,287	445,602,116
September	251,251,115	169,399,844	23,641,894	444,292,853
October	251,559,349	167,657,878	22,965,536	441,982,763
November	251,945,678	169,151,974	27,920,309	449,017,861
December	253,351,409	169,515,251	27,796,431	450,663,071
1886—January	251,371,562	172,742,168	29,013,994	453,127,724
February	249,801,088	174,418,874	28,811,038	453,031,000
March	242,155,167	176,972,089	28,822,638	447,949,894
April	240,580,533	178,485,024	28,864,483	447,930,040
May	236,424,734	180,199,807	28,912,277	445,536,818
June	232,838,124	184,345,764	28,904,682	446,088,570
July	233,651,522	185,309,994	28,584,625	447,546,141
August	235,430,635	185,038,397	27,956,992	448,426,024
September	242,609,018	185,020,987	26,899,745	454,529,750
October	246,832,148	186,739,180	26,300,336	459,871,664
November	254,450,854	189,003,321	25,808,067	469,262,242
December	268,128,018	193,245,615	25,660,935	487,034,568
1887—January	274,140,469	198,840,822	26,323,525	499,304,816
February	275,088,626	202,812,943	26,482,472	504,384,041
March	275,985,862	210,311,824	26,601,614	512,899,300
April	275,336,916	215,923,183	26,891,077	518,151,176
May	277,628,750	218,922,196	27,064,743	523,615,689
June	278,101,106	222,401,405	26,977,494	527,480,005
July	281,296,417	223,897,565	26,691,106	531,795,088
August	282,039,534	225,390,072	26,148,531	533,578,137
September	290,702,630	225,049,705	24,984,219	540,736,554
October	302,544,605	225,858,564	24,468,135	552,871,304
November	302,661,279	226,714,098	24,155,004	553,533,381
December	305,342,187	228,879,405	24,327,529	558,549,121
1888—January	307,809,155	234,137,926	25,019,973	566,967,054
February	309,567,827	238,252,646	25,355,432	573,175,905
March	310,772,203	242,062,250	25,566,280	578,400,733
April	312,801,287	246,093,836	25,750,228	584,645,351
May	309,882,859	249,945,011	25,878,872	585,706,742
June	313,753,617	254,499,241	26,051,741	594,304,599
July	326,551,392	256,864,819	26,034,462	609,450,673
August	331,133,430	258,832,606	25,746,759	615,712,795
September	332,551,306	259,437,367	24,738,696	616,727,369
October	331,688,233	260,538,554	24,088,769	616,315,556
November	328,603,361	262,710,088	23,801,676	615,115,125
December	324,773,667	265,272,106	23,653,458	613,701,231
1889—January	325,641,856	270,418,006	24,449,597	620,509,459
February	326,456,698	274,277,544	24,715,021	625,449,263
March	326,700,939	278,087,845	24,921,004	629,709,788
April	328,203,901	282,081,825	24,975,537	635,261,263
May	321,297,377	285,776,084	25,125,295	632,198,756
June	303,504,320	289,688,374	25,129,733	618,322,427

No. 50.—GOLD AND SILVER COIN AND BULLION IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.

Month.	Gold coin and bullion.	Silver dollars and bullion.	Fractional silver coin.	Total.
1889—July.....	\$300,759,573	\$292,242,678	\$25,012,877	\$618,015,128
August.....	304,048,189	293,927,004	24,766,455	622,741,648
September.....	305,871,772	294,270,378	23,864,841	624,006,991
October.....	308,509,615	294,457,692	22,737,900	625,705,207
November.....	310,979,791	296,424,294	22,133,430	629,537,455
December.....	313,818,941	299,264,578	21,927,928	635,011,447
1890—January.....	316,043,454	304,787,124	22,506,504	643,337,082
February.....	318,593,752	308,732,573	22,758,530	650,084,855
March.....	320,225,795	312,746,049	22,814,565	655,786,409
April.....	320,878,412	315,861,916	22,989,474	659,729,802
May.....	321,333,253	318,943,346	22,902,558	663,179,157
June.....	321,612,423	323,909,360	22,805,226	668,327,009
July.....	316,536,823	326,403,803	22,333,891	665,274,517
August.....	310,220,120	328,904,284	21,858,259	660,982,663
September.....	306,086,471	329,980,826	20,563,709	656,631,006
October.....	294,489,603	332,274,217	19,551,410	646,315,230
November.....	293,755,830	335,979,528	19,066,586	648,801,994
December.....	293,020,214	340,733,936	18,987,690	652,741,840
1891—January.....	297,567,546	348,025,035	19,973,211	665,565,792
February.....	296,831,953	353,711,984	20,352,665	670,896,602
March.....	292,435,219	360,554,700	20,486,094	673,476,013
April.....	280,638,040	366,188,943	20,568,406	667,390,389
May.....	255,331,503	372,176,559	20,063,882	647,571,944
June.....	238,518,122	379,705,279	19,656,695	637,880,096
July.....	236,828,413	385,054,513	19,368,142	641,251,068
August.....	240,744,488	389,403,301	18,440,722	648,588,511
September.....	244,974,791	392,314,706	16,846,620	645,136,117
October.....	263,774,742	394,920,589	15,196,379	673,891,710
November.....	271,843,193	398,508,756	14,389,585	684,741,534
December.....	278,846,750	403,187,017	13,789,325	695,823,092
1892—January.....	282,753,863	409,593,756	14,494,842	706,842,461
February.....	282,123,392	414,321,677	14,787,832	711,232,901
March.....	280,144,269	419,784,083	14,746,917	714,675,269
April.....	273,623,455	424,413,560	14,600,427	712,637,442
May.....	271,527,092	428,970,011	14,459,497	714,956,600
June.....	255,577,705	433,858,402	14,224,714	703,660,821
July.....	247,306,221	437,864,467	14,153,063	699,323,751
August.....	242,543,696	440,827,400	13,575,773	696,946,869
September.....	240,605,909	442,174,286	12,551,498	695,331,693

No. 51.—PAPER CURRENCY IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878.

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National bank notes.	Total.
1878—June.....	\$72,020,121	\$570,000	\$19,469,320	\$1,455,520	\$12,789,923	\$106,304,884
July.....	77,105,859	469,000	18,170,420	2,647,940	14,119,544	112,538,763
August.....	78,348,254	1,460,000	20,794,220	4,424,600	11,772,829	116,799,993
September.....	73,049,340	1,345,000	9,392,920	1,316,470	9,260,764	94,364,494
October.....	74,175,606	180,000	9,901,520	2,639,560	6,370,449	93,267,135
November.....	73,655,404	2,120,000	9,845,120	1,907,460	8,055,844	95,583,828
December.....	69,582,505	1,510,000	391,420	2,082,770	8,469,162	82,035,857
1879—January.....	71,024,531	755,000	544,020	2,170,840	12,374,371	86,868,762
February.....	81,169,973	9,425,000	400,220	1,976,320	10,233,225	103,204,738
March.....	75,829,669	2,539,000	50,740	2,074,830	5,542,552	86,077,791
April.....	70,444,823	1,140,000	62,140	1,779,340	7,762,196	81,188,499
May.....	77,550,442	1,155,000	33,580	1,922,820	14,661,786	95,323,628
June.....	74,391,904	1,450,000	133,880	2,052,470	8,286,701	86,314,955
July.....	63,791,466	590,000	43,800	2,014,680	7,188,445	73,628,391
August.....	70,597,606	960,000	120,000	1,976,960	5,138,655	78,793,221
September.....	48,178,254	1,975,000	67,700	3,045,130	4,321,302	57,582,356
October.....	37,522,567	2,315,000	213,400	4,531,479	3,658,168	48,240,614
November.....	29,973,454	685,000	183,740	5,173,183	3,208,277	39,223,659
December.....	22,660,494	425,000	740,960	4,888,658	3,242,708	31,957,820
1880—January.....	24,299,562	215,000	61,100	5,063,456	6,885,966	36,525,084
February.....	26,149,093	670,000	327,300	4,797,314	4,242,984	36,186,691
March.....	24,080,081	175,000	611,500	5,611,914	3,606,364	34,084,859
April.....	26,474,280	175,000	173,800	5,428,354	5,588,049	37,839,483
May.....	30,833,020	600,000	39,800	6,332,731	8,983,508	46,779,059
June.....	33,020,559	360,000	40,700	6,584,701	7,090,250	47,096,210
July.....	34,099,124	590,000	32,600	5,758,331	7,237,795	47,717,850
August.....	31,649,849	105,000	36,800	5,518,821	4,335,996	41,646,376
September.....	27,148,613	90,000	31,600	6,318,769	3,573,440	37,164,422
October.....	22,418,993	150,000	6,800	7,333,719	4,197,224	34,106,736
November.....	19,574,937	75,000	19,120	8,572,294	3,702,629	31,943,989
December.....	15,741,818	25,000	130,500	9,454,419	4,242,828	29,594,565

No. 51.—PAPER CURRENCY IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1881—January	\$19,181,616		\$50,080	\$9,985,583	\$6,342,410	\$35,559,689
February	22,206,601	\$325,000	312,080	10,856,463	4,144,895	37,845,039
March	21,338,198	240,000	142,900	10,733,085	4,321,844	36,776,027
April	22,927,086	40,000	1,400	11,522,208	5,988,259	40,478,953
May	26,922,305		36,320	11,988,710	7,784,186	46,731,521
June	30,204,092	275,000	23,400	12,055,801	5,296,382	47,854,675
July	29,624,910	215,000	1,700	11,181,038	5,532,708	46,555,406
August	29,320,869	175,000	3,800	11,516,432	4,273,541	45,289,042
September	27,130,132	210,000	9,600	11,559,730	4,551,400	43,460,862
October	26,281,769	35,000	3,700	7,488,900	4,739,547	38,548,916
November	26,401,078	55,000	8,300	7,089,880	4,556,305	38,110,563
December	25,992,800	50,000		6,359,910	5,677,691	38,080,401
1882—January	28,714,394	70,000	7,900	7,462,130	7,377,995	43,632,419
February	29,701,850	105,000	15,800	8,549,470	5,484,211	43,856,331
March	28,371,415	215,000		8,931,930	4,516,077	42,034,422
April	28,627,824	125,000	1,000	8,872,790	6,180,209	43,806,823
May	31,938,690	265,000	2,500	10,509,160	7,418,245	50,133,595
June	34,670,589	75,000	8,100	11,590,620	6,277,247	52,621,556
July	34,960,590	510,000	1,500	12,361,490	8,428,411	56,270,991
August	35,883,941	185,000		11,700,330	7,287,442	55,056,713
September	31,948,158	130,000		8,364,430	6,828,786	47,271,374
October	29,689,196	110,000	14,990,170	7,987,260	6,370,052	59,146,678
November	30,591,392	10,000	15,950,270	5,752,970	6,311,110	58,615,742
December	28,454,395	10,000	25,105,030	4,405,000	6,532,021	64,506,446
1883—January	33,592,237	60,000	25,107,300	4,306,650	10,486,291	73,552,478
February	32,744,817	210,000	32,296,270	5,268,550	6,761,527	77,281,164
March	29,878,561	250,000	31,525,210	6,865,340	4,199,135	72,718,246
April	30,969,623	58,000	32,935,420	8,887,260	6,343,015	79,190,318
May	33,471,825	15,000	23,869,000	8,305,940	8,361,571	74,023,336
June	36,498,839	315,000	22,571,270	15,996,145	8,217,062	83,598,316
July	37,632,646	25,000	23,383,440	15,542,730	8,343,000	84,926,816
August	37,791,766	90,000	28,445,200	17,276,820	6,019,802	89,623,588
September	37,194,420	75,000	27,480,300	15,568,280	6,017,710	86,335,710
October	37,113,037	75,000	31,252,760	14,244,760	6,428,180	89,113,737
November	39,874,644	100,000	27,035,300	13,806,610	7,070,474	87,887,028
December	39,644,249	80,000	27,446,780	13,180,890	8,955,820	89,307,739
1884—January	42,156,189	45,000	23,788,000	13,179,020	14,746,745	93,914,954
February	45,808,632	90,000	30,600,070	13,890,100	12,048,941	102,437,743
March	45,904,652	520,000	35,424,250	20,488,585	7,862,366	110,199,853
April	45,765,833	105,000	44,415,395	20,876,250	9,950,326	121,112,804
May	38,731,841	20,000	39,686,780	19,936,620	7,533,779	105,099,020
June	40,183,802	195,000	27,246,020	23,384,680	8,809,991	99,819,493
July	42,727,990	65,000	26,525,830	25,265,980	10,529,336	105,114,136
August	40,843,554	150,000	29,701,980	26,903,230	11,614,068	109,212,832
September	36,524,873	315,000	33,546,980	26,769,470	11,078,957	108,235,260
October	33,942,172	85,000	32,477,750	30,814,970	10,171,655	107,491,547
November	32,200,683	120,000	26,701,060	28,951,590	10,525,634	98,498,967
December	36,499,575	160,000	26,343,730	23,302,380	10,329,994	96,635,679
1885—January	43,958,469	45,000	22,299,150	27,337,890	13,880,648	107,521,157
February	48,926,822	380,000	40,426,930	29,951,880	9,774,141	129,459,773
March	46,683,288	1,005,000	37,689,990	30,861,615	7,312,940	123,552,833
April	46,865,690	50,000	28,625,290	32,141,140	8,120,660	115,802,780
May	50,417,109	315,000	14,371,350	35,575,590	9,806,867	110,485,136
June	45,047,379	200,000	13,593,410	38,370,700	9,945,711	107,157,200
July	48,418,997	260,000	17,322,320	40,340,980	8,081,130	114,423,427
August	55,658,656	695,000	16,606,230	42,712,890	7,556,108	123,228,884
September	51,129,332	695,000	22,249,240	31,722,990	6,196,403	111,992,970
October	45,695,341	410,000	31,115,850	31,906,514	5,438,241	114,565,946
November	43,290,643	210,000	34,492,968	32,034,464	5,775,356	115,803,431
December	41,731,200	265,000	34,350,479	31,104,311	5,347,767	112,858,757
1886—January	47,890,389	260,000	24,060,709	33,973,707	9,951,057	116,140,922
February	47,197,292	385,000	33,671,010	34,837,660	7,961,334	124,052,296
March	42,214,485	840,000	46,797,927	32,410,575	3,392,203	125,655,190
April	37,603,774	225,000	52,396,875	31,141,055	3,831,002	125,197,706
May	40,244,098	585,000	51,735,670	30,411,016	4,962,150	127,937,934
June	41,118,317	250,000	55,129,870	27,861,450	4,094,416	128,394,053
July	41,044,142	470,000	52,258,360	27,728,858	3,792,409	125,293,769
August	46,774,047	1,510,000	48,693,980	25,571,492	2,878,520	125,428,639
September	44,224,081	150,000	40,654,320	22,555,990	2,104,764	109,689,155
October	38,107,305	20,000	36,878,458	17,562,302	3,192,746	95,760,811
November	36,573,188	280,000	34,469,694	14,137,285	2,522,033	87,982,200
December	29,679,326	200,000	27,485,804	7,398,432	3,012,335	67,715,897
1887—January	33,003,682	100,000	18,843,632	6,737,388	4,606,322	63,291,024
February	33,860,202	250,000	24,256,230	5,466,347	3,072,561	66,914,340
March	28,294,938	410,000	29,757,610	6,212,849	2,558,485	67,233,882
April	28,575,474	160,000	28,905,040	5,007,700	3,480,653	66,128,867
May	30,757,376	410,000	32,101,358	5,289,164	3,927,245	72,485,143
June	28,783,797	310,000	30,261,380	3,425,133	2,362,583	65,142,895
July	28,093,740	350,000	18,098,560	4,209,659	3,142,105	53,894,064
August	28,287,539	420,000	23,008,207	5,996,743	3,354,726	61,067,215
September	24,145,212	150,000	29,154,288	3,919,841	2,938,593	60,307,934

No. 51.—PAPER CURRENCY IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1887—October.....	\$22, 476, 067	\$170, 000	\$32, 858, 158	\$3, 451, 494	\$4, 157, 980	\$63, 113, 699
November.....	23, 153, 220	320, 000	39, 974, 838	4, 413, 446	3, 131, 864	70, 993, 368
December.....	22, 409, 425	130, 000	31, 010, 394	6, 339, 570	4, 919, 434	64, 808, 323
1888—January.....	28, 660, 469	280, 000	20, 668, 210	14, 930, 517	7, 782, 203	72, 321, 399
February.....	33, 482, 087	440, 000	26, 962, 168	21, 166, 469	6, 355, 477	88, 406, 201
March.....	33, 085, 623	650, 000	29, 651, 464	19, 370, 425	5, 323, 787	88, 081, 299
April.....	39, 046, 614	100, 000	20, 853, 500	18, 316, 109	5, 942, 194	84, 258, 417
May.....	46, 158, 200	470, 000	33, 574, 110	20, 458, 423	6, 702, 811	107, 363, 544
June.....	52, 398, 204	250, 000	22, 135, 780	29, 104, 396	7, 054, 221	110, 942, 601
July.....	55, 030, 740	100, 000	30, 234, 688	23, 361, 286	8, 218, 834	116, 945, 548
August.....	56, 225, 393	90, 000	36, 591, 356	15, 523, 762	7, 880, 157	116, 315, 668
September.....	53, 358, 963	580, 000	25, 516, 410	9, 819, 875	6, 023, 307	95, 298, 555
October.....	48, 393, 320	390, 000	26, 163, 492	7, 404, 624	4, 167, 954	86, 519, 390
November.....	46, 562, 955	150, 000	37, 441, 932	8, 834, 485	3, 381, 456	96, 370, 829
December.....	41, 125, 860	470, 000	36, 127, 702	3, 958, 567	4, 068, 046	85, 750, 175
1889—January.....	43, 361, 498	95, 000	25, 043, 518	4, 717, 113	5, 439, 229	78, 656, 358
February.....	45, 220, 511	280, 000	24, 802, 813	5, 717, 898	3, 433, 572	79, 454, 794
March.....	39, 501, 231	510, 000	26, 586, 125	4, 760, 236	3, 054, 267	74, 411, 859
April.....	38, 350, 137	110, 000	20, 783, 433	3, 451, 830	3, 686, 890	66, 332, 290
May.....	43, 940, 387	270, 000	27, 359, 140	6, 205, 089	4, 703, 887	82, 468, 703
June.....	46, 336, 085	240, 000	37, 235, 793	5, 527, 301	4, 158, 331	93, 497, 510
July.....	47, 939, 366	30, 000	34, 689, 943	5, 651, 271	3, 632, 535	91, 923, 115
August.....	48, 370, 935	460, 000	39, 557, 233	6, 141, 570	4, 590, 661	99, 620, 399
September.....	36, 445, 258	770, 000	42, 073, 803	3, 878, 052	3, 883, 721	87, 050, 834
October.....	29, 813, 501	350, 000	34, 925, 823	2, 328, 373	5, 211, 415	72, 629, 112
November.....	24, 959, 022	610, 000	30, 668, 090	2, 419, 174	4, 251, 973	62, 908, 259
December.....	15, 673, 925	570, 000	31, 316, 100	2, 252, 966	4, 500, 355	54, 313, 346
1890—January.....	19, 236, 224	90, 000	20, 452, 870	3, 254, 118	6, 172, 760	49, 205, 972
February.....	19, 823, 865	250, 000	28, 222, 835	4, 063, 377	4, 339, 314	56, 690, 391
March.....	14, 579, 657	990, 000	24, 614, 210	3, 407, 891	3, 937, 196	47, 528, 954
April.....	16, 004, 411	140, 000	24, 142, 200	4, 438, 605	3, 942, 536	48, 667, 752
May.....	19, 747, 799	340, 000	27, 473, 120	4, 936, 023	4, 289, 295	56, 786, 237
June.....	23, 634, 190	450, 000	26, 162, 960	4, 329, 708	4, 351, 767	58, 928, 625
July.....	23, 983, 412	40, 000	27, 577, 120	3, 442, 258	4, 766, 359	59, 809, 149
August.....	21, 626, 310	410, 000	33, 005, 730	4, 951, 861	5, 063, 228	65, 057, 629
September.....	13, 727, 790	180, 000	16, 053, 789	1, 852, 364	4, 620, 511	36, 349, 445
October.....	14, 744, 912	20, 000	36, 482, 690	2, 443, 197	3, 662, 638	57, 353, 437
November.....	13, 144, 864	320, 000	43, 755, 570	1, 976, 525	3, 416, 944	62, 613, 903
December.....	12, 199, 348	10, 000	31, 583, 690	1, 566, 315	3, 349, 587	48, 509, 940
1891—January.....	22, 057, 802	140, 000	19, 892, 050	3, 218, 788	6, 320, 151	51, 628, 791
February.....	22, 955, 586	260, 000	25, 155, 770	3, 346, 215	4, 970, 638	56, 683, 209
March.....	15, 822, 045	530, 000	24, 050, 460	3, 757, 247	3, 415, 237	47, 574, 989
April.....	19, 207, 344	270, 000	27, 309, 200	3, 309, 417	4, 055, 760	54, 151, 721
May.....	26, 927, 337	310, 000	36, 777, 810	5, 003, 775	5, 189, 490	74, 214, 412
June.....	32, 731, 996	1, 425, 000	31, 603, 030	7, 351, 037	5, 655, 174	78, 739, 237
July.....	38, 068, 409	180, 000	34, 004, 820	8, 198, 345	5, 924, 947	86, 405, 521
August.....	42, 922, 265	730, 000	37, 721, 280	6, 624, 888	6, 822, 252	94, 820, 685
September.....	26, 956, 717	1, 990, 000	28, 321, 490	2, 920, 072	5, 695, 080	65, 933, 359
October.....	16, 378, 313	330, 000	20, 790, 420	2, 525, 750	5, 738, 795	45, 763, 787
November.....	15, 293, 073	370, 000	19, 202, 170	3, 401, 308	4, 841, 754	43, 103, 305
December.....	14, 944, 710	200, 000	17, 472, 720	3, 954, 750	4, 651, 152	41, 223, 332
1892—January.....	22, 093, 384	90, 000	17, 486, 310	6, 216, 336	6, 028, 880	51, 920, 419
February.....	34, 066, 987	90, 000	18, 150, 140	3, 280, 157	4, 792, 427	60, 379, 711
March.....	34, 772, 842	1, 380, 000	23, 073, 770	3, 589, 703	3, 884, 496	67, 300, 811
April.....	33, 622, 075	340, 000	21, 931, 180	3, 209, 106	4, 409, 486	63, 511, 847
May.....	38, 551, 023	290, 000	14, 470, 520	3, 613, 837	5, 071, 384	61, 990, 769
June.....	38, 526, 590	490, 000	15, 363, 590	4, 733, 501	5, 376, 893	64, 490, 574
July.....	38, 639, 607	980, 000	17, 738, 590	4, 472, 481	5, 931, 778	67, 761, 366
August.....	34, 401, 147	560, 000	23, 847, 210	2, 779, 159	6, 623, 311	68, 210, 827
September.....	29, 560, 343	970, 000	25, 345, 590	2, 619, 477	7, 701, 632	66, 197, 062

No. 52.—GOLD, SILVER, AND PAPER CURRENCY IN THE TREASURY, IN EXCESS OF CERTIFICATES IN CIRCULATION, AT THE END OF EACH MONTH, FROM JUNE, 1878.

Month.	Gold.	Silver.	Legal-tender notes.	National-bank notes.	Total.
1878—June.....	\$103, 562, 523	\$21, 913, 254	\$25, 775, 121	\$12, 789, 923	\$164, 040, 821
July.....	108, 161, 639	23, 335, 974	25, 983, 850	14, 119, 544	171, 603, 016
August.....	117, 825, 857	25, 044, 450	30, 533, 254	11, 772, 829	184, 676, 390
September.....	112, 602, 622	27, 221, 542	33, 504, 340	9, 260, 764	182, 589, 268
October.....	117, 965, 675	28, 003, 956	38, 515, 606	6, 370, 449	190, 855, 686
November.....	118, 282, 355	30, 046, 485	38, 589, 404	8, 055, 844	195, 370, 088
December.....	114, 193, 359	31, 762, 735	36, 392, 505	8, 469, 162	190, 817, 761
1879—January.....	116, 074, 227	33, 965, 456	30, 579, 531	12, 874, 371	193, 593, 585
February.....	116, 886, 279	35, 289, 800	44, 494, 973	10, 233, 225	206, 904, 277
March.....	117, 162, 166	36, 423, 040	50, 684, 669	5, 542, 552	209, 813, 027
April.....	118, 809, 680	37, 067, 870	39, 539, 823	7, 762, 196	203, 179, 569

No. 52.—GOLD, SILVER, AND PAPER CURRENCY IN THE TREASURY, IN EXCESS OF CERTIFICATES IN CIRCULATION, ETC.—Continued.

Month.	Gold.	Silver.	Legal-tender notes.	National-bank notes.	Total.
1879—May	\$121,300,140	\$38,223,150	\$51,670,442	\$14,661,786	\$225,855,518
June	119,956,655	41,728,838	45,036,904	8,286,701	215,009,098
July	120,320,583	46,224,621	20,541,460	7,188,445	197,275,115
August	126,537,691	49,514,910	36,222,606	5,138,655	217,413,862
September	154,763,795	51,754,963	18,933,254	4,321,302	229,773,314
October	137,140,114	52,011,474	17,327,567	3,658,168	230,137,323
November	147,247,977	53,700,061	16,388,454	3,208,277	220,544,769
December	146,194,182	52,717,862	12,570,494	3,242,708	214,725,246
1880—January	143,340,026	56,065,003	11,614,562	6,885,966	217,905,557
February	136,995,458	58,104,106	15,054,093	4,242,984	214,396,641
March	135,766,552	58,839,990	15,760,081	3,606,364	213,972,987
April	130,726,640	61,571,311	17,439,280	5,588,049	215,375,280
May	120,699,197	65,157,331	18,183,020	8,983,508	213,023,056
June	118,181,527	68,110,764	18,785,559	7,090,250	212,168,100
July	115,274,646	70,319,193	19,024,124	7,237,795	211,855,738
August	120,618,179	71,409,074	20,444,849	4,335,906	216,208,008
September	127,764,734	65,809,169	17,263,613	3,575,440	214,412,956
October	133,278,253	57,977,075	13,793,993	4,197,224	209,246,545
November	143,981,139	51,801,387	11,124,397	3,702,629	210,610,092
December	150,213,716	43,015,088	8,761,818	4,242,828	206,232,450
1881—January	148,052,809	45,615,577	10,551,616	6,342,410	210,562,412
February	166,808,853	47,081,029	14,566,601	4,144,895	232,601,378
March	167,639,263	46,032,005	14,773,198	4,321,844	232,766,310
April	164,358,555	49,244,089	14,672,086	5,988,259	234,262,989
May	157,893,878	52,032,883	16,062,305	7,784,186	233,773,252
June	157,412,141	53,991,639	18,554,092	5,296,382	235,254,254
July	149,163,355	53,701,174	19,099,910	5,532,708	227,497,147
August	164,098,402	49,662,135	19,870,869	4,273,541	237,904,947
September	169,122,025	42,447,785	19,025,132	4,551,400	235,146,342
October	167,785,609	37,146,871	18,006,769	4,739,547	227,678,796
November	173,025,683	37,450,464	17,411,078	4,556,305	232,443,530
December	167,429,347	36,846,088	16,452,800	5,677,691	226,405,926
1882—January	159,972,569	40,710,844	17,384,394	7,377,995	225,445,802
February	168,585,554	44,689,996	18,256,850	5,484,211	237,016,611
March	161,290,437	50,383,486	17,446,415	4,516,077	233,636,415
April	140,997,982	53,364,703	17,637,824	6,180,209	227,180,718
May	148,932,625	58,928,570	19,873,690	7,418,245	235,153,130
June	143,477,370	63,927,265	21,425,589	6,277,247	235,107,471
July	140,062,590	65,053,405	22,749,590	8,428,411	236,293,996
August	144,311,881	64,147,473	24,068,941	7,287,442	239,815,737
September	147,831,666	59,793,574	21,408,158	6,828,786	235,862,184
October	148,435,474	57,556,463	19,854,196	6,370,052	232,216,185
November	144,809,315	55,911,656	20,756,392	6,311,110	227,788,473
December	131,989,758	56,563,067	18,879,395	6,532,021	213,964,241
1883—January	125,648,194	59,989,352	21,162,237	10,486,291	217,286,074
February	135,107,161	63,715,414	21,614,817	6,761,527	227,198,919
March	141,308,204	64,531,775	20,413,561	4,199,135	230,452,675
April	139,439,242	66,029,656	20,919,623	6,343,015	232,731,536
May	133,718,103	69,632,000	21,681,825	8,361,571	233,393,499
June	138,271,198	72,261,550	23,438,839	8,217,062	242,188,649
July	142,705,435	71,873,151	24,747,646	8,343,000	247,669,232
August	149,625,435	71,459,307	25,736,766	6,019,802	252,841,310
September	151,115,603	67,523,483	25,324,420	6,017,710	249,981,216
October	157,353,760	62,350,858	24,568,037	6,428,180	250,700,835
November	157,235,708	61,386,659	25,509,644	7,070,474	251,202,485
December	155,429,600	54,490,163	25,164,249	8,955,820	244,039,832
1884—January	144,350,736	59,205,565	25,321,189	14,746,745	243,624,235
February	144,038,203	63,985,498	27,683,632	12,048,941	247,756,274
March	142,259,357	66,996,906	30,949,632	7,862,366	248,068,281
April	139,624,821	69,125,407	30,845,833	9,950,326	249,546,387
May	142,006,908	69,263,646	27,701,841	7,533,779	246,506,174
June	133,729,954	72,790,123	27,993,802	8,809,991	243,323,870
July	119,048,061	76,954,854	29,562,990	10,529,336	236,095,241
August	122,465,717	80,769,454	26,573,554	11,614,068	241,422,793
September	130,514,383	79,976,102	20,894,873	11,078,957	242,464,315
October	134,670,790	76,178,418	16,172,172	10,171,655	237,193,035
November	138,015,071	73,678,076	9,625,683	10,525,634	231,845,064
December	141,688,432	65,547,365	11,739,575	10,329,994	229,305,366
1885—January	125,187,596	71,288,030	13,873,469	13,880,648	224,229,743
February	127,346,553	76,329,022	18,726,822	9,774,141	232,176,538
March	125,793,256	78,718,076	20,473,288	7,312,940	232,197,560
April	117,927,395	84,983,324	21,465,690	8,120,660	232,497,069
May	115,810,534	92,952,178	23,492,109	9,806,087	242,060,908
June	120,298,895	99,157,951	15,462,379	9,945,711	244,864,936
July	126,078,595	96,927,700	16,998,997	8,081,130	248,086,422
August	126,371,928	99,265,403	24,793,656	7,556,108	257,987,095
September	133,113,325	99,385,022	27,944,332	6,196,408	266,639,087
October	142,338,589	97,476,642	27,550,341	5,438,241	272,803,813
November	146,391,486	104,369,642	25,735,643	5,775,356	282,272,127
December	147,991,808	104,132,197	27,941,200	5,347,767	285,412,972

No. 52.—GOLD, SILVER, AND PAPER CURRENCY IN THE TREASURY, IN EXCESS OF CERTIFICATES IN CIRCULATION, ETC.—Continued.

Month.	Gold.	Silver.	Legal-tender notes.	National-bank notes.	Total.
1886—January	\$136,086,611	\$111,994,553	\$33,300,389	\$9,951,057	\$291,332,610
February	144,164,038	114,839,096	32,277,292	7,961,334	299,241,760
March	151,379,524	115,672,306	30,289,485	3,392,203	300,733,518
April	155,865,308	116,616,366	26,088,774	3,831,002	302,401,450
May	156,304,709	119,927,955	26,289,938	4,962,150	307,483,012
June	156,793,749	125,134,221	22,868,317	4,034,416	308,830,703
July	158,933,005	126,330,574	21,938,142	3,792,409	310,995,130
August	157,732,288	123,973,629	35,379,647	2,878,520	320,104,084
September	157,917,211	116,533,620	36,519,081	2,104,764	313,074,676
October	158,537,179	112,732,715	30,907,305	3,192,746	305,420,945
November	163,930,221	109,291,571	29,548,188	2,522,033	305,292,013
December	170,912,413	101,659,880	23,169,326	3,012,335	298,753,954
1887—January	168,475,362	106,848,633	24,283,682	4,606,322	304,213,999
February	175,130,261	108,164,660	25,689,202	3,072,561	312,056,684
March	181,939,847	104,982,949	21,159,938	2,558,485	310,641,219
April	180,902,431	105,073,830	20,225,474	3,480,653	309,682,388
May	186,607,773	106,843,611	21,707,376	3,927,245	319,206,005
June	186,875,669	107,260,882	20,013,797	2,962,585	316,512,933
July	186,306,330	106,332,528	19,633,740	3,142,105	315,414,704
August	183,274,194	103,662,219	21,157,539	3,854,726	320,448,678
September	192,717,947	95,679,098	17,610,212	2,938,593	308,945,850
October	202,859,832	89,612,742	15,261,067	4,157,980	311,891,621
November	211,880,526	82,722,828	16,313,220	3,131,864	314,053,438
December	208,608,130	76,351,511	15,424,425	4,919,434	305,303,500
1888—January	202,955,184	79,836,846	18,015,469	7,782,203	308,589,702
February	212,869,914	79,155,419	22,267,087	6,355,477	320,647,897
March	218,818,254	76,102,085	24,170,623	5,323,787	324,414,749
April	213,239,994	77,417,133	28,491,614	5,942,194	325,090,935
May	200,301,129	79,178,478	33,928,200	6,702,811	320,110,619
June	193,806,247	80,163,607	37,983,204	7,054,221	319,067,278
July	194,592,280	79,218,002	39,825,740	8,218,534	321,855,456
August	206,383,036	74,920,399	41,580,393	7,880,157	330,763,985
September	197,713,116	65,614,462	40,628,963	6,023,307	309,979,848
October	191,074,575	54,844,170	36,813,320	4,167,954	286,909,019
November	198,339,133	49,095,975	35,202,956	3,881,456	287,019,520
December	203,885,219	42,707,565	30,875,860	4,068,046	281,536,690
1889—January	194,655,264	49,530,165	29,446,498	5,439,229	279,071,156
February	196,245,981	52,363,612	29,300,511	3,433,572	281,343,678
March	197,874,422	51,745,170	25,051,231	3,054,267	277,725,090
April	191,589,112	52,118,189	23,770,137	3,080,890	271,164,328
May	192,252,715	55,363,569	27,790,387	4,703,087	280,109,758
June	186,711,561	57,715,063	29,601,085	4,158,331	278,186,040
July	182,218,164	57,698,430	30,364,366	3,632,535	278,913,495
August	180,654,670	50,112,833	32,325,935	4,590,661	267,684,099
September	189,196,423	41,515,504	21,170,258	3,883,721	255,765,908
October	187,572,386	39,875,648	17,303,501	5,211,415	249,962,950
November	187,496,672	41,763,278	14,819,022	4,251,973	248,330,945
December	190,833,052	38,243,433	6,673,925	4,500,355	240,250,765
1890—January	177,386,285	45,961,837	7,006,224	6,172,760	237,127,126
February	187,988,948	47,314,840	9,593,885	4,339,814	249,236,967
March	185,287,716	44,955,052	6,919,657	3,937,196	241,099,621
April	186,235,573	45,928,042	7,209,411	3,942,536	243,315,562
May	190,544,854	47,189,821	9,892,799	4,289,295	251,916,769
June	190,232,404	49,504,543	11,804,190	4,351,767	255,892,904
July	184,092,074	49,988,781	12,163,412	4,766,359	251,010,626
August	185,837,581	43,682,332	12,806,810	5,063,228	247,389,951
September	147,981,732	33,154,327	6,737,790	4,620,511	192,494,360
October	156,315,624	29,670,449	7,834,912	3,662,638	197,483,623
November	162,439,381	27,210,815	6,874,804	3,416,944	199,942,004
December	148,972,935	27,341,663	5,389,348	3,349,587	185,053,533
1891—January	141,728,097	35,350,159	10,697,802	6,320,151	194,096,209
February	149,712,824	37,091,690	10,685,586	4,970,638	202,460,738
March	148,118,150	34,315,060	4,677,045	3,415,237	190,525,492
April	141,742,241	32,092,709	5,207,344	4,055,760	183,098,054
May	133,207,164	36,021,715	9,177,337	5,189,490	183,595,706
June	117,667,723	41,769,409	11,366,996	5,655,174	176,459,302
July	121,113,024	42,137,506	10,533,409	5,924,947	180,008,886
August	132,471,409	30,569,667	14,467,265	6,822,252	184,330,593
September	132,523,222	22,893,709	9,150,717	5,695,080	170,262,728
October	127,674,423	20,249,056	5,613,813	5,738,795	159,276,087
November	129,193,224	19,065,079	5,628,073	4,841,754	158,628,130
December	130,740,631	18,831,672	5,679,710	4,651,152	159,903,165
1892—January	119,574,904	22,397,291	5,338,384	6,028,889	153,339,468
February	122,122,113	18,732,112	4,716,987	4,792,427	150,363,639
March	125,815,400	19,245,653	4,932,842	3,884,496	153,878,031
April	119,909,756	18,496,401	3,412,075	4,409,486	146,226,718
May	114,231,883	18,747,358	4,821,028	5,071,384	142,871,653
June	114,342,366	19,490,242	8,696,590	5,376,893	147,906,091
July	110,444,392	19,114,538	11,918,607	5,931,778	147,409,315
August	114,156,317	16,731,391	12,191,147	6,623,811	149,702,166
September	119,895,510	15,391,621	12,270,343	7,701,652	154,759,126

No. 53.—ESTIMATED STOCK OF GOLD AND SILVER COIN AND BULLION AND OF UNITED STATES AND NATIONAL-BANK NOTES AT THE END OF EACH MONTH, FROM JUNE, 1878.

Month.	Gold.	Silver dollars and bullion.	Fractional silver coin.	Notes.	Total.
1878—June	\$213,199,977	\$15,914,971	\$71,778,828	\$669,600,826	\$970,494,602
July	215,843,736	18,086,260	72,151,424	668,626,431	974,712,851
August	218,186,311	22,430,739	72,524,020	668,322,549	981,463,619
September	220,300,413	25,846,534	72,896,616	667,442,666	987,486,229
October	226,043,368	26,634,542	73,269,213	667,802,057	993,749,180
November	228,625,207	30,595,041	73,641,809	668,713,378	1,001,578,435
December	231,045,490	31,935,011	74,014,406	669,489,576	1,007,084,483
1879—January	234,199,478	34,903,639	74,387,002	670,090,211	1,013,580,330
February	236,846,728	36,525,153	74,759,599	671,717,492	1,019,848,972
March	239,585,620	37,463,211	75,132,195	672,774,418	1,024,935,444
April	241,953,581	38,104,996	75,504,792	675,123,982	1,030,687,351
May	244,414,180	39,153,606	75,877,388	675,357,703	1,034,807,931
June	245,741,837	40,893,506	76,249,985	675,643,089	1,038,528,477
July	248,058,439	42,563,224	76,467,675	675,925,909	1,043,015,247
August	256,846,088	45,142,602	76,685,365	676,743,729	1,055,417,844
September	286,656,727	47,191,604	76,903,055	680,330,752	1,091,082,138
October	307,964,532	48,743,424	77,120,746	683,262,640	1,117,091,342
November	327,697,367	52,028,298	77,538,456	686,175,090	1,143,239,191
December	336,540,249	54,548,071	77,556,127	688,533,258	1,157,177,705
1880—January	339,524,612	57,393,686	77,773,817	689,868,446	1,164,560,501
February	342,254,473	59,331,356	77,991,508	689,922,267	1,169,499,604
March	344,394,974	61,243,090	78,209,198	690,610,417	1,174,477,679
April	346,887,214	64,463,581	78,426,839	691,219,600	1,180,997,284
May	349,319,297	66,576,838	78,644,580	691,359,243	1,185,899,958
June	351,841,206	68,859,286	78,862,270	690,571,917	1,190,134,679
July	354,455,084	72,096,398	78,964,336	690,462,727	1,195,978,545
August	365,940,999	74,648,008	79,066,401	690,338,963	1,209,994,371
September	387,138,517	76,126,510	79,168,467	690,128,758	1,232,562,252
October	405,666,138	78,891,117	79,270,533	690,060,412	1,253,878,209
November	417,422,204	81,403,140	79,372,599	689,978,176	1,268,176,119
December	436,201,090	83,636,229	79,474,665	690,473,848	1,289,786,832
1881—January	443,342,011	86,457,202	79,576,731	690,532,139	1,299,908,083
February	446,079,544	87,416,313	79,678,797	689,923,494	1,303,098,148
March	455,519,966	88,377,275	79,780,863	693,735,178	1,317,413,282
April	473,214,787	90,523,088	79,882,929	698,728,113	1,342,348,917
May	476,347,500	92,416,698	79,984,995	700,285,909	1,349,035,102
June	478,484,588	94,682,654	80,087,061	701,298,131	1,354,552,384
July	481,330,029	96,584,983	80,185,520	703,594,249	1,361,624,781
August	488,785,577	98,655,568	80,143,980	704,130,922	1,371,716,047
September	501,505,052	100,954,890	80,172,440	705,086,656	1,387,719,038
October	511,830,601	104,097,280	80,200,900	706,544,016	1,402,672,797
November	516,999,679	106,061,415	80,229,360	708,190,666	1,411,481,120
December	521,826,768	108,988,810	80,257,820	708,538,484	1,419,611,882
1882—January	525,065,589	110,939,906	80,286,280	708,561,780	1,424,853,555
February	520,510,021	112,787,323	80,314,740	707,776,666	1,421,388,750
March	520,327,747	116,722,342	80,343,200	707,596,803	1,424,990,092
April	520,743,599	117,820,713	80,371,600	707,044,905	1,425,980,877
May	509,865,821	120,637,344	80,400,120	705,706,070	1,419,869,355
June	506,757,715	122,375,688	80,428,580	704,233,580	1,413,795,563
July	504,652,252	124,121,050	80,472,890	704,655,158	1,413,901,350
August	505,926,675	126,460,496	80,517,200	706,515,446	1,419,419,817
September	509,319,382	129,373,445	80,561,510	708,937,678	1,428,192,015
October	515,536,933	132,342,383	80,605,820	708,460,351	1,436,945,487
November	520,212,752	134,399,100	80,650,130	708,372,585	1,443,634,567
December	524,670,762	137,423,273	80,694,440	708,563,806	1,451,352,281
1883—January	528,433,158	139,167,038	80,738,750	707,991,864	1,456,330,810
February	530,465,211	141,779,194	80,783,060	707,105,113	1,460,132,578
March	535,912,647	144,149,166	80,827,370	705,873,019	1,466,762,202
April	538,660,540	146,034,449	80,871,680	705,227,970	1,470,794,639
May	540,444,206	149,062,917	80,915,990	704,138,266	1,474,561,379
June	542,732,063	151,738,115	80,960,300	702,753,224	1,478,183,702
July	544,812,562	154,167,537	80,485,402	701,794,839	1,481,260,340
August	548,409,207	156,715,458	80,010,504	700,587,890	1,485,723,059
September	552,197,749	159,478,810	79,535,607	699,409,130	1,490,621,296
October	558,078,263	161,637,314	79,060,709	698,209,436	1,497,005,722
November	563,790,828	163,695,228	78,585,811	696,981,900	1,503,053,267
December	566,108,185	165,959,492	78,110,914	696,630,367	1,506,808,958
1884—January	568,231,447	168,449,552	77,636,016	695,361,822	1,509,678,837
February	566,994,208	171,045,032	77,161,118	692,465,957	1,507,666,315
March	567,424,889	173,469,454	76,686,221	690,716,521	1,498,297,085
April	541,139,407	175,876,472	76,211,323	688,897,543	1,482,124,745
May	541,805,689	177,658,787	75,736,425	686,699,525	1,481,900,626
June	545,500,797	179,411,327	75,261,528	685,373,628	1,485,547,280
July	549,706,663	182,284,439	75,234,719	683,746,371	1,490,972,192
August	554,371,214	184,754,249	75,207,910	682,812,980	1,497,146,353
September	557,853,406	187,315,234	75,181,101	681,724,954	1,502,074,695
October	562,194,144	189,377,326	75,154,292	679,688,788	1,506,414,550
November	572,025,389	191,959,678	75,127,483	677,461,499	1,516,574,049
December	576,118,590	194,278,049	75,100,674	675,073,348	1,520,570,571
1885—January	578,828,967	196,560,776	75,073,865	672,730,923	1,523,194,531
February	581,162,973	198,238,324	75,047,056	670,317,136	1,524,765,489

No. 53.—ESTIMATED STOCK OF GOLD AND SILVER COIN AND BULLION AND OF UNITED STATES AND NATIONAL-BANK NOTES, ETC.—Continued.

Month.	Gold.	Silver dollars and bullion.	Fractional silver coin.	Notes.	Total.
1885—March	\$581,168,358	\$200,584,888	\$75,020,247	\$667,578,411	\$1,527,351,904
April	585,874,765	203,149,581	74,993,438	666,096,820	1,530,114,604
May	587,127,395	205,607,375	74,966,629	663,670,262	1,531,371,661
June	588,697,036	207,923,267	74,939,820	663,538,097	1,535,098,220
July	589,979,734	209,729,213	74,949,914	662,059,857	1,536,718,723
August	592,378,180	212,025,577	74,960,007	662,112,723	1,541,476,487
September	597,236,584	214,675,554	74,970,100	663,029,138	1,549,911,376
October	600,445,130	217,099,967	74,980,193	661,960,103	1,554,485,393
November	607,126,884	219,343,387	74,990,286	663,429,863	1,564,890,420
December	612,980,956	222,056,862	75,000,379	663,193,319	1,573,231,456
1886—January	614,128,979	224,212,544	75,010,472	663,681,178	1,577,033,173
February	611,484,900	225,758,729	75,020,565	663,682,268	1,575,946,471
March	604,428,341	228,230,865	75,030,658	661,831,405	1,569,521,269
April	601,990,691	230,990,643	75,040,751	659,942,890	1,567,964,975
May	596,868,058	233,107,883	75,050,844	657,849,181	1,562,875,966
June	590,774,461	236,815,484	75,060,937	655,191,907	1,557,842,789
July	592,725,907	239,429,356	75,068,424	652,919,554	1,560,143,241
August	600,098,404	241,842,226	75,075,912	650,930,631	1,567,947,173
September	607,329,358	245,039,680	75,083,999	649,780,828	1,577,233,265
October	615,023,406	247,887,335	75,090,887	647,990,306	1,585,991,574
November	626,523,113	250,994,769	75,098,374	645,825,292	1,598,441,548
December	640,418,278	254,363,024	75,105,862	643,253,088	1,613,140,252
1887—January	645,869,918	257,380,686	75,113,049	639,463,743	1,617,827,696
February	646,880,897	260,153,830	75,120,837	635,545,813	1,617,701,317
March	649,194,324	267,113,479	75,128,824	633,631,727	1,625,067,854
April	650,578,766	271,658,388	75,134,251	631,474,327	1,629,054,732
May	655,423,246	274,343,656	75,160,244	628,663,423	1,633,990,569
June	654,520,355	277,907,552	75,167,799	625,598,089	1,633,573,775
July	658,646,711	279,718,791	75,168,932	622,969,328	1,636,973,762
August	663,589,790	282,427,741	75,172,773	620,809,845	1,642,140,149
September	681,793,520	285,396,066	75,198,925	619,402,546	1,661,991,057
October	695,130,375	288,499,189	75,198,186	618,596,274	1,677,984,024
November	699,111,494	290,975,812	75,199,136	616,371,394	1,682,367,836
December	704,703,330	293,102,223	76,295,886	615,044,870	1,689,146,309
1888—January	706,471,081	296,064,903	76,345,966	612,383,649	1,691,265,509
February	707,848,344	298,850,510	76,327,799	609,133,609	1,692,160,262
March	708,518,186	301,380,765	76,333,888	606,678,220	1,692,101,059
April	711,369,409	303,977,232	76,299,382	605,107,517	1,696,754,040
May	706,262,491	306,804,831	76,349,137	602,262,289	1,695,688,748
June	705,818,855	310,044,544	76,406,376	598,884,957	1,691,154,732
July	705,158,196	311,774,844	76,510,842	596,134,751	1,689,578,633
August	707,481,335	314,293,994	76,582,235	593,023,043	1,691,385,607
September	709,881,170	317,188,723	76,755,671	590,210,018	1,694,039,582
October	711,705,050	320,230,004	76,660,481	585,939,233	1,694,534,768
November	709,994,448	323,185,473	76,715,873	583,007,838	1,692,903,682
December	704,608,179	326,051,427	76,889,983	580,235,208	1,687,784,797
1889—January	705,758,221	328,792,867	76,889,716	575,722,840	1,687,163,644
February	705,954,008	331,709,448	76,650,772	570,929,601	1,685,253,429
March	704,773,319	334,578,184	76,628,116	567,709,637	1,683,689,256
April	705,611,209	337,729,597	76,597,677	565,137,489	1,685,125,972
May	698,260,235	340,480,401	76,585,840	561,967,753	1,677,294,229
June	680,063,505	344,026,341	76,601,836	557,878,699	1,658,570,381
July	675,558,008	346,462,933	76,594,026	554,674,705	1,651,229,672
August	679,859,398	348,845,700	76,626,764	552,444,287	1,657,776,339
September	681,819,487	351,644,478	76,796,193	550,248,813	1,660,508,976
October	684,194,686	354,346,172	76,623,781	548,606,841	1,663,776,480
November	685,749,280	357,120,371	76,527,216	546,227,653	1,665,625,020
December	689,524,863	360,531,079	76,697,331	543,128,401	1,670,521,674
1890—January	690,980,770	364,093,761	76,708,844	541,128,235	1,672,911,410
February	692,100,955	367,104,953	76,708,892	538,651,469	1,674,596,269
March	693,850,282	370,593,705	76,799,537	536,955,618	1,678,191,142
April	695,189,333	372,856,893	76,793,513	535,945,916	1,680,785,655
May	696,579,609	375,291,520	76,813,427	534,042,599	1,682,732,095
June	695,563,029	380,051,916	76,825,305	532,429,606	1,684,869,856
July	691,651,019	383,385,071	76,618,254	530,934,884	1,682,589,228
August	689,273,307	387,410,958	76,807,145	529,815,769	1,683,307,179
September	693,026,194	392,113,230	76,875,555	523,283,991	1,690,298,580
October	694,867,733	397,983,781	77,193,068	520,291,449	1,696,336,031
November	698,861,777	403,227,885	77,339,553	525,010,027	1,704,439,242
December	704,100,811	408,280,959	77,638,844	523,769,187	1,713,789,801
1891—January	707,008,881	412,843,984	77,696,840	521,984,505	1,719,534,207
February	705,584,827	417,272,537	77,698,303	520,104,040	1,720,568,707
March	700,904,069	423,475,710	77,740,096	518,216,080	1,720,335,955
April	689,495,821	427,881,761	77,936,913	510,908,662	1,712,223,157
May	661,993,393	432,045,269	77,917,108	515,531,855	1,687,487,595
June	660,582,852	437,388,320	77,848,700	514,258,230	1,676,078,102
July	644,458,425	443,218,332	77,131,606	514,847,955	1,679,656,378
August	647,489,823	447,961,998	76,995,390	517,815,325	1,680,262,536
September	653,308,095	452,508,881	76,511,066	518,466,162	1,700,794,204
October	670,545,108	457,056,049	77,301,515	518,865,574	1,723,768,246

No. 53.—ESTIMATED STOCK OF GOLD AND SILVER COIN AND BULLION AND OF UNITED STATES AND NATIONAL-BANK NOTES, ETC.—Continued.

Month.	Gold.	Silver dollars and bullion.	Fractional silver coin.	Notes.	Total.
1891—November.....	\$877, 774, 595	\$461, 205, 960	\$77, 235, 022	\$519, 674, 623	\$1, 735, 890, 200
December.....	686, 845, 930	465, 513, 208	76, 566, 155	519, 759, 601	1, 748, 684, 894
1892—January.....	690, 586, 886	469, 810, 586	76, 910, 813	519, 886, 512	1, 757, 194, 597
February.....	689, 936, 893	473, 586, 197	77, 090, 549	519, 302, 891	1, 759, 922, 530
March.....	687, 758, 687	478, 255, 826	77, 234, 571	519, 210, 467	1, 762, 519, 551
April.....	681, 239, 405	481, 968, 017	77, 433, 950	519, 157, 591	1, 759, 798, 963
May.....	680, 438, 749	486, 060, 956	77, 195, 831	519, 180, 365	1, 762, 881, 881
June.....	664, 345, 446	490, 657, 886	76, 611, 232	519, 364, 866	1, 750, 979, 430
July.....	657, 753, 580	494, 896, 329	77, 500, 000	519, 208, 729	1, 749, 358, 638
August.....	653, 698, 106	498, 450, 286	77, 472, 912	519, 537, 445	1, 748, 958, 749
September.....	652, 130, 237	501, 743, 389	77, 467, 707	519, 467, 776	1, 750, 809, 109

No. 54.—ESTIMATED AMOUNT OF GOLD AND SILVER IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878.

Month.	Gold coin.	Silver dollars.	Fractional silver coin.	Total.
1878—June.....	\$84, 739, 774	\$855, 143	\$64, 918, 322	\$150, 513, 239
July.....	83, 834, 117	870, 264	65, 071, 757	149, 776, 138
August.....	83, 638, 274	2, 155, 651	66, 045, 378	151, 839, 303
September.....	85, 264, 111	4, 067, 295	66, 752, 713	156, 074, 119
October.....	85, 171, 213	4, 884, 929	66, 946, 981	157, 002, 223
November.....	86, 225, 072	5, 595, 331	67, 631, 975	159, 452, 378
December.....	96, 262, 851	5, 790, 721	67, 982, 601	170, 036, 173
1879—January.....	100, 442, 571	5, 681, 293	68, 243, 553	175, 367, 417
February.....	109, 581, 169	7, 181, 823	68, 481, 108	179, 244, 260
March.....	106, 167, 494	7, 216, 056	68, 704, 010	182, 087, 560
April.....	107, 433, 441	7, 461, 387	68, 882, 852	183, 777, 680
May.....	107, 733, 920	7, 304, 905	69, 063, 799	184, 102, 624
June.....	110, 505, 362	7, 653, 649	67, 346, 584	185, 505, 595
July.....	112, 540, 956	8, 239, 199	67, 735, 909	184, 576, 064
August.....	115, 299, 697	9, 559, 586	61, 448, 641	186, 307, 924
September.....	117, 049, 732	11, 074, 250	60, 058, 746	188, 212, 708
October.....	136, 446, 818	12, 883, 566	59, 364, 759	208, 695, 143
November.....	167, 253, 930	14, 865, 993	58, 905, 958	241, 025, 881
December.....	178, 749, 927	16, 887, 586	58, 674, 498	254, 312, 011
1880—January.....	185, 834, 586	17, 544, 039	57, 569, 007	260, 947, 632
February.....	195, 503, 715	17, 893, 957	56, 812, 196	270, 149, 868
March.....	200, 584, 423	18, 375, 968	56, 219, 384	274, 979, 715
April.....	208, 103, 774	19, 044, 577	55, 659, 216	282, 807, 567
May.....	220, 609, 800	18, 945, 060	55, 067, 488	294, 622, 348
June.....	225, 695, 779	19, 309, 435	54, 511, 788	299, 517, 002
July.....	231, 328, 438	19, 821, 959	53, 988, 622	305, 139, 019
August.....	238, 261, 720	20, 772, 687	53, 913, 429	312, 947, 836
September.....	251, 893, 683	22, 914, 075	54, 368, 542	329, 176, 300
October.....	264, 930, 185	25, 763, 291	54, 641, 043	345, 334, 519
November.....	266, 059, 685	27, 750, 297	54, 719, 069	348, 529, 051
December.....	279, 458, 994	29, 262, 457	54, 705, 608	363, 427, 089
1881—January.....	288, 797, 802	29, 517, 903	54, 085, 816	372, 401, 521
February.....	273, 041, 291	29, 120, 545	53, 865, 739	356, 027, 575
March.....	281, 851, 803	29, 183, 347	53, 496, 971	364, 532, 121
April.....	302, 895, 032	28, 614, 679	53, 389, 316	384, 899, 027
May.....	312, 577, 342	28, 441, 232	53, 143, 038	394, 161, 612
June.....	315, 312, 877	28, 827, 983	52, 839, 364	396, 980, 224
July.....	326, 418, 554	29, 376, 403	52, 820, 033	408, 614, 990
August.....	319, 290, 055	29, 974, 361	53, 101, 173	402, 365, 588
September.....	327, 143, 707	32, 230, 038	53, 859, 326	413, 233, 071
October.....	338, 840, 772	34, 096, 327	54, 216, 212	427, 153, 311
November.....	338, 774, 376	34, 955, 253	54, 311, 108	428, 040, 737
December.....	349, 209, 801	35, 791, 043	54, 294, 179	439, 294, 523
1882—January.....	359, 912, 800	35, 259, 396	53, 718, 407	448, 890, 603
February.....	346, 752, 147	34, 842, 223	53, 444, 834	435, 039, 204
March.....	353, 870, 390	34, 103, 097	53, 155, 519	441, 129, 006
April.....	365, 674, 497	32, 986, 624	52, 932, 476	451, 593, 597
May.....	355, 880, 276	32, 237, 637	52, 644, 197	440, 762, 110
June.....	358, 251, 325	31, 990, 964	52, 379, 949	442, 622, 238
July.....	359, 573, 222	32, 463, 881	52, 318, 934	444, 356, 037
August.....	356, 622, 754	32, 563, 531	52, 526, 812	441, 713, 097
September.....	356, 580, 276	33, 801, 231	53, 135, 370	443, 516, 877
October.....	355, 731, 189	35, 914, 903	53, 856, 388	445, 502, 480
November.....	355, 945, 167	37, 689, 298	54, 105, 586	447, 740, 051
December.....	353, 166, 194	38, 938, 238	54, 172, 748	446, 277, 180
1883—January.....	355, 115, 324	37, 874, 111	53, 603, 505	446, 592, 940
February.....	352, 808, 580	37, 543, 636	53, 275, 784	443, 628, 009

No. 54.—ESTIMATED AMOUNT OF GOLD AND SILVER IN CIRCULATION, ETC.—Cont'd.

Month.	Gold coin.	Silver dollars.	Fractional silver coin.	Total.
1883—March	\$351, 159, 933	\$36, 723, 394	\$52, 961, 376	\$440, 844, 703
April	350, 823, 098	36, 189, 351	52, 803, 051	439, 815, 500
May	347, 134, 163	36, 006, 722	52, 612, 794	435, 753, 679
June	344, 653, 495	35, 341, 880	52, 474, 209	432, 469, 674
July	342, 038, 527	36, 623, 847	52, 427, 260	431, 089, 634
August	344, 236, 232	37, 700, 702	52, 190, 792	434, 127, 726
September	346, 067, 206	39, 783, 527	52, 785, 446	438, 636, 179
October	348, 648, 323	40, 684, 499	52, 348, 285	441, 681, 107
November	347, 657, 000	41, 301, 983	51, 616, 197	440, 575, 180
December	347, 093, 445	41, 975, 734	50, 886, 788	439, 955, 967
1884—January	346, 418, 091	40, 300, 371	49, 621, 601	436, 340, 063
February	345, 112, 575	39, 302, 720	48, 670, 211	433, 085, 506
March	346, 353, 382	39, 419, 528	47, 819, 665	433, 592, 575
April	344, 813, 781	40, 411, 564	47, 052, 843	432, 278, 188
May	340, 673, 301	40, 408, 876	46, 359, 219	427, 441, 396
June	340, 624, 203	39, 794, 913	45, 660, 808	426, 079, 924
July	339, 167, 112	39, 988, 710	45, 437, 233	424, 593, 055
August	339, 887, 557	39, 415, 107	45, 548, 907	424, 851, 571
September	339, 949, 363	40, 322, 042	45, 706, 940	425, 978, 345
October	339, 657, 784	41, 804, 104	45, 807, 535	427, 269, 423
November	340, 636, 028	42, 435, 754	45, 984, 200	429, 055, 982
December	341, 142, 648	43, 059, 129	45, 906, 318	430, 108, 095
1885—January	341, 660, 991	41, 815, 040	45, 172, 760	428, 148, 791
February	341, 133, 130	40, 686, 187	44, 802, 220	426, 621, 537
March	342, 727, 562	39, 998, 912	44, 387, 921	427, 114, 395
April	342, 712, 570	39, 666, 360	44, 049, 389	426, 428, 319
May	342, 763, 851	39, 264, 376	43, 272, 264	425, 300, 491
June	341, 668, 411	38, 471, 269	43, 702, 921	423, 842, 601
July	340, 612, 139	39, 284, 433	49, 594, 894	429, 491, 466
August	342, 120, 762	41, 405, 166	50, 235, 720	433, 761, 648
September	345, 985, 469	45, 275, 710	51, 328, 266	442, 589, 385
October	349, 085, 781	49, 442, 089	52, 014, 657	450, 542, 527
November	355, 181, 306	50, 191, 413	47, 069, 977	452, 442, 696
December	359, 629, 547	52, 541, 571	47, 203, 948	459, 375, 066
1886—January	362, 757, 117	51, 470, 376	45, 996, 478	460, 224, 271
February	361, 683, 821	51, 339, 855	46, 209, 527	459, 233, 203
March	362, 273, 174	51, 258, 776	46, 208, 020	459, 739, 970
April	361, 410, 158	52, 505, 619	46, 176, 268	460, 092, 045
May	360, 443, 324	52, 908, 076	46, 138, 567	459, 489, 967
June	357, 036, 337	52, 469, 720	46, 156, 255	456, 562, 312
July	359, 074, 385	54, 119, 362	46, 483, 799	459, 677, 546
August	364, 667, 769	56, 803, 829	47, 118, 920	468, 590, 518
September	364, 720, 340	60, 018, 693	48, 183, 654	472, 922, 687
October	368, 190, 898	61, 148, 155	48, 790, 551	478, 129, 604
November	372, 072, 259	61, 991, 448	49, 290, 307	483, 354, 014
December	372, 290, 260	61, 117, 409	49, 444, 927	482, 852, 596
1887—January	371, 729, 449	58, 539, 864	48, 789, 824	479, 059, 137
February	371, 792, 211	57, 340, 887	48, 635, 365	477, 771, 463
March	373, 208, 462	56, 801, 655	48, 526, 710	478, 536, 827
April	375, 241, 850	55, 735, 205	48, 452, 174	479, 429, 229
May	377, 794, 496	55, 421, 460	48, 495, 501	481, 711, 457
June	376, 419, 229	55, 506, 147	48, 570, 305	480, 495, 681
July	377, 350, 294	55, 911, 226	48, 947, 826	482, 209, 346
August	381, 550, 256	57, 037, 669	49, 164, 242	487, 752, 167
September	391, 090, 800	60, 346, 361	50, 414, 706	501, 851, 957
October	392, 585, 770	62, 640, 625	51, 290, 051	506, 516, 446
November	396, 450, 215	64, 261, 714	51, 751, 132	512, 463, 061
December	399, 361, 143	64, 222, 818	51, 968, 357	515, 552, 318
1888—January	398, 661, 926	64, 926, 977	51, 325, 993	511, 914, 896
February	398, 280, 517	60, 597, 864	50, 732, 367	509, 850, 748
March	397, 745, 983	59, 318, 515	50, 767, 608	507, 832, 106
April	398, 538, 122	57, 863, 366	50, 549, 654	507, 001, 172
May	396, 379, 632	56, 449, 820	50, 470, 265	503, 299, 717
June	392, 065, 238	55, 545, 303	50, 554, 635	497, 065, 176
July	378, 606, 804	54, 910, 025	50, 476, 380	483, 993, 200
August	376, 347, 905	55, 461, 388	50, 835, 476	482, 644, 769
September	377, 329, 864	57, 751, 356	52, 020, 975	487, 102, 195
October	380, 016, 817	59, 691, 450	52, 571, 712	492, 279, 979
November	381, 391, 087	60, 475, 385	52, 914, 197	494, 780, 669
December	379, 534, 512	60, 779, 321	53, 234, 525	493, 848, 358
1889—January	380, 116, 365	58, 374, 861	52, 440, 119	490, 931, 345
February	379, 497, 910	57, 431, 904	51, 944, 751	488, 874, 565
March	378, 072, 380	56, 490, 339	51, 707, 112	486, 269, 831
April	377, 407, 303	55, 647, 772	51, 622, 110	484, 677, 190
May	370, 962, 858	54, 704, 317	51, 400, 545	483, 127, 720
June	370, 559, 185	54, 337, 907	51, 472, 103	482, 369, 255
July	374, 798, 435	54, 220, 255	51, 521, 149	480, 539, 839
August	375, 811, 209	54, 918, 786	51, 860, 309	482, 590, 304
September	375, 947, 715	57, 374, 100	52, 931, 352	486, 253, 167
October	375, 685, 071	59, 888, 480	53, 890, 881	489, 464, 432

No. 54.—ESTIMATED AMOUNT OF GOLD AND SILVER IN CIRCULATION, ETC.—Cont'd.

Month.	Gold coin.	Silver dollars.	Fractional-silver coin.	Total.
1889—November	\$374,769,489	\$60,696,637	\$54,393,786	\$489,859,912
December	375,705,922	61,266,501	54,769,403	491,741,826
1890—January	374,937,816	59,306,637	54,202,140	488,446,093
February	373,507,203	58,372,380	53,950,362	485,829,945
March	373,624,487	57,847,656	53,984,972	485,457,115
April	374,310,921	56,994,977	53,804,039	485,109,937
May	375,246,356	56,348,174	53,915,869	485,510,399
June	373,950,606	56,142,556	54,020,079	484,113,241
July	375,114,196	56,981,268	54,284,369	486,379,827
August	379,053,187	58,506,074	54,948,886	492,508,747
September	386,939,723	62,132,454	56,311,846	505,384,023
October	400,378,130	65,709,564	57,641,658	523,729,352
November	405,105,897	67,248,357	58,272,967	530,627,221
December	411,080,597	67,547,023	58,051,154	537,778,774
1891—January	409,441,335	64,813,949	57,722,629	531,978,913
February	408,752,874	63,560,553	57,345,638	529,659,065
March	408,468,850	62,921,010	57,254,002	528,643,862
April	408,862,781	61,692,818	57,368,506	527,924,105
May	406,661,800	59,868,710	57,853,226	524,383,796
June	408,064,730	57,683,041	58,192,005	523,939,776
July	407,630,012	58,163,879	57,763,404	523,557,357
August	406,745,335	58,552,087	58,554,668	523,858,700
September	408,333,804	60,194,175	59,064,446	528,191,925
October	406,770,367	62,135,461	62,105,136	531,010,964
November	405,831,402	62,097,204	62,845,437	531,474,043
December	407,999,180	62,326,191	62,776,830	533,102,201
1892—January	407,533,022	60,216,680	62,415,971	530,465,623
February	407,813,501	59,264,520	62,508,717	529,386,738
March	407,614,418	58,471,743	62,547,654	528,633,815
April	407,615,949	57,554,457	62,833,523	528,003,929
May	408,811,657	57,096,925	62,736,334	528,744,916
June	408,767,740	56,799,454	62,836,518	527,953,742
July	410,447,300	57,051,862	63,346,937	530,826,159
August	411,154,411	57,622,886	63,897,139	532,674,436
September	411,524,329	59,509,103	64,916,209	536,009,641

No. 55.—PAPER CURRENCY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878.

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1878—June	\$274,660,895	\$46,245,000	\$24,897,680	\$7,080	\$310,129,887	\$655,940,542
July	269,575,157	51,120,000	23,852,980	959,690	307,825,871	653,333,698
August	268,332,672	47,815,000	17,222,180	1,709,280	309,868,704	644,947,926
September	273,631,766	39,545,000	23,433,680	711,600	311,500,886	648,822,842
October	272,505,410	35,660,000	22,906,480	68,790	314,750,592	645,891,272
November	273,025,612	35,070,000	24,117,780	366,060	313,976,518	646,555,970
December	277,098,511	33,190,000	21,189,280	413,360	314,339,398	646,230,549
1879—January	275,656,485	40,445,000	17,082,680	400,340	311,034,824	644,619,329
February	265,511,043	36,675,000	16,379,280	331,860	314,803,251	633,700,434
March	270,851,347	25,145,000	16,253,960	251,700	320,550,850	633,052,857
April	276,236,193	30,905,000	15,710,460	197,680	320,680,770	643,730,103
May	269,130,574	25,880,000	15,380,120	444,140	314,014,961	624,849,795
June	272,289,112	29,355,000	15,279,820	414,480	320,675,372	638,013,784
July	282,889,550	40,250,000	15,196,900	771,170	322,056,448	661,164,068
August	276,083,410	34,375,000	15,008,700	1,304,690	324,924,058	651,696,058
September	298,507,762	29,240,000	14,843,200	1,176,720	329,328,434	673,096,116
October	309,158,449	20,195,000	14,377,600	1,604,371	332,923,456	678,258,876
November	316,707,562	13,585,000	13,195,460	1,894,732	336,285,797	681,668,541
December	324,020,522	10,090,000	11,596,140	3,824,252	338,609,534	688,140,448
1880—January	322,381,454	12,685,000	10,350,000	3,989,454	336,301,464	685,707,372
February	320,531,923	11,095,000	9,755,300	4,572,606	338,998,267	684,953,096
March	322,600,935	8,320,000	8,244,000	6,017,006	340,343,037	685,524,978
April	320,206,737	8,985,000	8,056,800	6,615,366	338,950,535	682,814,438
May	315,847,997	12,650,000	8,010,300	6,051,539	335,694,719	678,524,555
June	313,600,457	14,235,000	7,963,900	5,789,569	336,800,651	678,449,577
July	312,581,892	15,075,000	7,852,000	6,930,959	336,543,916	678,983,767
August	315,031,167	11,205,000	7,661,100	7,619,219	339,322,041	680,838,527
September	319,532,403	9,885,000	7,480,100	12,203,191	339,872,302	685,972,996
October	324,262,023	8,625,000	7,447,700	19,780,241	339,182,172	699,297,136
November	327,106,079	8,450,000	7,381,380	26,504,986	339,534,531	709,036,976
December	330,939,198	6,980,000	6,528,380	36,127,711	339,550,004	720,125,293
1881—January	327,499,400	8,630,000	6,491,400	36,814,637	337,508,713	716,944,150
February	324,474,415	7,640,000	6,229,400	37,027,797	339,097,583	714,469,195
March	325,342,818	6,565,000	6,028,900	39,445,815	342,732,318	720,114,851
April	323,753,930	8,255,000	5,961,200	39,157,932	346,058,838	723,186,900

No. 55.—PAPER CURRENCY IN CIRCULATION, ETC.—Continued.

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1881—May	\$319,758,711	\$10,860,000	\$5,876,280	\$38,784,540	\$345,820,707	\$721,100,238
June	316,476,924	11,650,000	5,759,520	39,110,729	349,320,733	722,317,906
July	317,056,106	10,525,000	5,748,120	40,802,892	351,380,525	725,512,643
August	317,363,147	9,450,000	5,397,120	46,061,878	353,176,365	731,445,510
September	319,550,884	8,105,000	5,239,320	52,590,180	353,854,240	739,339,624
October	320,399,247	8,275,000	5,204,220	58,838,770	355,123,453	747,840,690
November	320,279,938	8,990,000	5,199,620	59,573,950	356,953,345	750,996,853
December	320,638,216	9,540,000	5,188,120	62,315,320	356,179,777	753,911,433
1882—January	317,966,622	11,330,000	5,180,220	61,537,540	354,502,769	750,517,151
February	316,979,166	11,445,000	5,172,320	60,125,010	355,611,439	749,332,935
March	318,309,601	10,925,000	5,166,920	59,423,440	356,399,710	750,224,671
April	318,053,102	10,990,000	5,071,120	58,908,570	354,183,680	747,206,562
May	314,722,326	12,065,000	5,052,920	57,227,060	351,606,809	740,694,115
June	312,010,427	13,245,000	5,029,020	54,506,090	351,275,317	736,065,854
July	311,711,426	12,220,000	5,016,440	54,757,720	349,545,731	733,251,317
August	310,707,075	11,815,000	4,992,040	57,739,880	352,546,988	737,890,983
September	314,732,858	10,540,000	4,907,440	63,204,780	355,427,876	748,812,954
October	316,991,820	9,835,000	11,370,270	65,620,450	355,409,283	759,226,823
November	316,089,624	9,835,000	19,458,270	67,342,690	355,380,459	768,106,043
December	318,226,621	9,575,000	39,514,810	68,443,660	355,350,769	791,101,869
1883—January	313,038,779	12,430,000	47,669,640	68,438,820	350,824,557	792,451,799
February	313,936,199	11,130,000	42,554,470	68,027,420	353,662,570	789,310,656
March	315,892,455	9,465,000	43,444,510	70,759,091	354,992,868	795,464,824
April	316,711,393	10,050,000	48,398,200	71,884,071	352,203,939	798,247,603
May	313,209,191	11,790,000	59,591,940	71,727,391	349,095,679	805,414,201
June	310,182,177	13,000,000	59,807,370	72,620,686	347,855,146	803,525,379
July	309,048,370	12,885,000	60,068,600	73,728,681	346,770,823	802,501,474
August	308,889,250	12,055,000	54,547,540	75,875,161	347,887,022	798,754,023
September	309,486,596	11,870,000	55,014,940	78,921,961	346,710,404	802,003,901
October	309,567,979	12,545,000	52,076,180	85,334,381	345,100,240	804,623,780
November	306,806,372	14,365,000	58,897,620	87,076,201	344,293,431	811,275,603
December	307,036,767	14,480,000	63,585,140	96,717,721	343,930,581	822,813,159
1884—January	304,524,827	16,835,000	77,462,620	96,958,031	333,934,061	829,714,539
February	300,872,384	18,125,000	77,843,430	96,247,721	333,736,000	826,824,535
March	300,776,364	14,955,000	68,812,150	95,919,576	336,173,139	816,636,229
April	300,915,183	14,920,000	56,700,805	95,497,981	332,266,201	800,300,170
May	307,949,175	11,030,000	59,125,480	97,363,471	332,484,730	807,952,856
June	306,497,214	12,190,000	71,146,640	96,427,011	329,882,621	816,143,486
July	303,953,026	13,165,000	91,491,490	95,138,361	326,536,019	830,283,896
August	305,837,462	14,270,000	92,017,940	94,228,691	324,517,896	830,871,989
September	310,156,144	15,630,000	87,389,680	96,491,251	323,964,981	833,632,035
October	312,738,843	17,770,000	87,865,570	100,741,561	322,836,117	841,952,092
November	314,430,393	22,575,000	98,374,290	104,988,531	320,254,849	855,673,003
December	310,181,441	24,760,000	98,287,420	116,866,911	318,062,338	861,157,110
1885—January	302,722,547	30,085,000	111,980,380	113,858,811	312,169,259	870,815,997
February	297,754,194	30,200,000	112,683,290	111,467,951	313,861,979	865,967,414
March	299,997,728	28,210,000	115,647,540	112,500,226	313,584,455	867,939,949
April	299,815,326	25,400,000	125,234,800	109,443,046	311,295,144	871,189,216
May	296,263,907	26,925,000	128,553,010	105,085,186	307,183,159	864,010,262
June	301,633,637	29,585,000	126,729,730	101,530,946	306,911,370	866,300,683
July	298,262,019	31,420,000	123,289,000	98,872,106	307,297,711	859,140,836
August	291,022,360	30,865,000	123,885,490	96,079,296	307,875,599	849,727,745
September	295,551,684	23,185,000	118,137,790	93,656,716	310,151,714	840,682,904
October	300,985,675	18,145,000	109,020,760	93,146,772	309,840,846	831,139,053
November	303,390,373	17,555,000	105,554,092	92,702,642	310,973,491	830,175,598
December	304,949,816	13,790,000	105,359,601	93,179,465	311,164,536	828,443,418
1886—January	298,730,627	14,590,000	115,284,951	89,761,009	307,049,105	825,476,292
February	299,483,725	14,920,000	105,637,050	88,390,816	309,039,918	817,471,509
March	304,466,531	11,925,000	90,775,643	90,122,421	311,758,186	809,047,780
April	309,077,242	11,515,000	84,715,225	90,733,141	309,430,872	805,471,481
May	306,486,918	13,955,000	80,120,025	89,184,129	306,206,015	795,902,087
June	305,632,699	18,250,000	70,044,375	88,110,225	304,476,475	792,449,774
July	305,566,874	19,105,000	74,718,517	87,504,044	302,440,129	789,470,564
August	299,906,369	11,995,000	77,698,347	89,021,760	301,371,095	779,192,571
September	302,456,955	7,705,000	84,691,807	95,887,112	300,985,048	791,235,902
October	308,573,711	7,140,000	88,294,969	100,306,890	298,116,544	802,432,024
November	310,107,828	7,025,000	90,520,633	105,519,817	296,622,243	809,795,521
December	317,001,690	6,510,000	97,215,005	117,246,670	293,559,737	811,533,702
1887—January	313,677,334	8,720,000	105,665,107	118,815,714	288,176,405	834,554,560
February	312,811,814	8,180,000	99,958,365	121,130,755	285,792,236	827,873,170
March	318,330,078	7,135,000	94,040,015	131,930,489	284,392,226	835,889,808
April	318,105,542	8,350,000	94,434,485	137,740,490	281,312,658	839,943,115
May	315,923,640	8,990,000	90,960,977	139,143,328	278,055,162	833,073,107
June	317,897,219	8,770,000	91,225,437	142,118,017	276,554,488	836,505,161
July	318,587,276	8,460,000	94,990,087	144,166,141	273,140,207	839,349,711
August	318,393,477	7,130,000	88,765,340	147,876,385	270,774,103	832,939,305
September	322,535,804	6,535,000	97,984,683	154,354,826	269,772,997	851,193,250
October	324,204,949	7,215,000	99,684,773	160,713,957	267,757,278	859,575,937
November	323,527,796	6,835,000	90,780,753	168,149,274	266,558,514	855,851,337
December	324,271,591	6,985,000	96,734,057	176,855,423	263,444,420	868,290,941
1888—January	318,020,547	10,645,000	104,853,971	179,321,053	257,920,431	870,761,002

No. 55.—PAPER CURRENCY IN CIRCULATION, ETC.—Continued.

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1888—February	\$313,198,929	\$11,215,000	\$96,697,913	\$184,452,659	\$256,097,116	\$861,661,617
March	313,595,393	8,915,000	91,953,949	191,526,445	254,673,417	860,664,204
April	307,634,402	10,555,000	99,561,293	194,426,932	252,484,307	864,661,934
May	300,522,816	12,230,000	109,581,730	196,645,405	248,878,462	867,858,413
June	294,282,812	14,415,000	119,887,370	200,387,376	245,149,720	874,122,278
July	291,650,276	15,205,000	131,959,112	203,680,679	241,234,901	883,729,968
August	290,455,623	14,645,000	124,750,394	209,658,966	238,466,870	877,976,853
September	293,322,053	12,730,000	134,838,190	218,561,601	237,505,695	896,957,539
October	298,287,696	11,580,000	140,613,658	229,783,152	235,090,263	915,354,769
November	300,118,060	11,360,000	129,264,228	237,415,789	232,945,416	911,103,493
December	305,555,156	10,250,000	120,888,443	246,219,999	229,486,146	912,399,749
1889—January	303,319,518	13,915,000	130,986,592	245,337,438	223,602,595	917,161,143
February	301,460,505	15,920,000	130,210,717	246,628,953	220,815,013	915,035,188
March	307,179,785	14,450,000	128,826,517	251,263,679	217,974,354	919,694,335
April	308,330,879	14,580,000	136,614,789	254,939,203	214,819,583	929,284,454
May	302,740,629	16,150,000	129,044,662	255,537,810	210,583,650	914,056,751
June	300,344,931	16,735,000	116,792,759	257,102,445	207,039,852	898,014,487
July	298,741,650	17,575,000	118,541,409	259,587,125	204,361,154	898,776,338
August	297,810,081	16,545,000	123,393,519	268,580,626	201,172,710	907,501,936
September	310,235,758	15,275,000	116,675,349	276,619,715	199,684,081	918,489,903
October	316,867,515	12,510,000	120,937,229	277,319,944	196,714,410	924,349,098
November	321,721,994	10,140,000	123,483,113	276,794,386	195,294,664	927,434,163
December	331,007,091	9,000,000	122,985,889	282,949,073	192,587,030	938,529,083
1890—January	327,444,792	11,630,000	138,657,169	281,331,771	188,274,459	947,338,191
February	326,857,151	10,230,000	130,604,804	284,176,262	187,661,139	939,529,356
March	332,101,359	7,660,000	134,938,079	290,605,562	186,337,406	951,642,406
April	320,676,605	8,795,000	134,642,839	292,923,348	185,322,364	952,360,156
May	326,933,217	9,855,000	130,788,399	294,656,083	183,072,228	945,304,927
June	323,046,826	11,830,000	131,380,019	297,210,043	181,896,823	944,863,711
July	322,697,604	11,820,000	132,444,749	298,748,913	179,487,509	945,198,775
August	328,663,206	8,820,000	124,382,539	303,471,210	178,071,525	943,408,480
September	341,022,226	6,990,000	158,104,739	309,321,207	176,982,404	992,420,576
October	345,885,104	6,010,000	138,173,979	308,266,177	175,947,795	975,123,055
November	352,794,952	6,270,000	131,316,499	308,576,499	174,912,067	973,870,017
December	358,572,168	6,810,000	144,047,279	308,289,463	173,738,584	991,457,494
1891—January	353,427,214	11,360,000	155,839,449	303,844,086	168,983,398	993,454,147
February	356,876,130	12,270,000	147,119,129	303,822,259	168,452,386	988,539,904
March	367,952,171	11,145,000	144,317,069	309,632,535	168,119,827	1,001,166,602
April	369,204,872	14,000,000	138,890,799	312,933,440	166,171,886	1,001,200,997
May	365,431,026	17,750,000	122,124,339	310,541,378	163,661,349	979,508,092
June	364,177,437	21,365,000	120,850,399	307,364,148	161,922,400	976,679,024
July	363,576,642	27,265,000	115,715,389	307,291,114	162,241,992	975,090,137
August	363,444,786	28,455,000	108,273,079	317,588,321	164,812,057	982,073,243
September	383,936,429	17,845,000	112,451,569	322,016,487	166,090,060	1,002,339,551
October	399,027,473	10,765,000	136,100,319	321,142,642	166,445,763	1,033,481,197
November	404,347,595	9,765,000	142,649,969	320,873,610	168,151,853	1,045,788,027
December	409,063,408	9,265,000	148,106,119	320,817,568	168,427,433	1,055,679,528
1892—January	406,135,632	16,760,000	163,178,959	320,138,307	167,176,607	1,073,389,505
February	397,850,241	29,350,000	160,001,279	325,141,186	167,829,448	1,080,172,154
March	401,510,372	29,840,000	154,329,229	325,683,149	168,644,955	1,080,007,705
April	406,287,631	30,210,000	153,713,699	327,289,896	168,067,089	1,085,568,315
May	405,521,974	33,730,000	157,295,209	327,290,165	167,427,965	1,091,265,313
June	409,866,497	29,830,000	141,233,339	326,880,803	167,306,957	1,075,119,596
July	413,608,579	26,720,000	136,861,829	327,336,823	166,595,935	1,071,123,166
August	421,662,506	22,210,000	128,387,379	328,289,145	166,033,113	1,066,582,148
September	429,605,008	17,290,000	121,210,399	326,849,827	165,085,108	1,060,040,342

No. 56.—ESTIMATED AMOUNT OF MONEY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878.

Month.	Gold and gold certificates.	Silver and silver certificates.	Notes and currency certificates.	Total.
1878—June	\$109,637,454	\$65,780,545	\$631,035,782	\$806,453,781
July	107,687,097	66,901,711	628,521,028	803,109,836
August	100,860,454	69,910,309	626,016,466	796,787,229
September	108,697,791	71,521,608	624,677,562	804,896,961
October	108,077,693	71,899,800	622,916,002	802,893,495
November	110,342,852	73,593,366	622,072,130	806,008,348
December	117,452,131	74,186,682	624,627,909	816,266,722
1879—January	117,525,251	75,325,186	627,136,309	819,986,746
February	119,960,449	75,994,951	616,989,294	812,944,694
March	122,421,454	76,171,766	616,547,197	815,140,417
April	123,143,901	76,541,919	627,821,963	827,507,783
May	123,114,040	76,812,844	609,025,535	808,952,419
June	123,785,182	75,414,713	622,319,484	823,519,379

No. 56.—ESTIMATED AMOUNT OF MONEY IN CIRCULATION, ETC.—Continued.

Month.	Gold and gold certificates.	Silver and silver certificates.	Notes and currency certificates.	Total.
1879—July	\$127,737,856	\$72,806,278	\$645,195,998	\$845,740,132
August	150,308,397	72,813,117	655,382,468	878,503,982
September	131,892,932	72,339,696	637,076,196	861,308,824
October	150,824,418	73,852,696	662,276,905	886,954,019
November	180,449,390	75,066,673	660,578,359	922,094,422
December	190,340,007	79,886,336	672,720,056	942,452,459
1880—January	196,184,586	79,102,500	671,367,918	946,655,004
February	205,259,015	79,218,759	670,625,190	955,102,964
March	208,628,423	80,612,298	671,263,972	960,504,693
April	216,160,574	81,319,159	668,142,272	965,622,005
May	228,620,100	80,064,087	664,192,716	972,876,903
June	233,659,679	79,610,792	664,696,108	977,966,579
July	239,180,438	80,741,540	664,200,808	984,122,786
August	245,922,820	82,305,335	665,558,208	993,786,363
September	259,373,783	89,485,808	669,289,705	1,018,149,296
October	272,377,885	100,184,575	672,069,195	1,044,631,655
November	278,441,065	108,974,352	675,150,610	1,057,566,027
December	285,987,374	120,095,806	677,469,202	1,083,552,382
1881—January	295,289,202	120,418,356	673,638,113	1,089,345,671
February	279,270,691	120,014,081	671,211,998	1,070,496,770
March	287,880,703	122,126,133	674,640,136	1,084,646,972
April	308,856,232	121,161,927	678,067,768	1,108,085,927
May	318,453,622	120,368,810	676,439,418	1,115,261,850
June	321,072,397	120,778,076	677,447,657	1,119,298,130
July	332,166,674	122,999,328	678,961,631	1,134,127,633
August	324,687,175	129,137,412	679,986,512	1,133,811,099
September	332,368,027	138,679,544	681,510,124	1,152,572,695
October	344,044,992	147,151,309	683,797,700	1,174,994,001
November	343,973,996	148,840,811	686,223,283	1,179,037,590
December	354,397,421	152,400,542	686,407,993	1,193,205,956
1882—January	365,093,020	150,515,348	683,739,391	1,199,407,754
February	351,924,467	148,412,067	684,035,605	1,184,372,139
March	359,037,310	146,682,056	685,634,311	1,191,353,677
April	370,745,617	144,827,670	683,226,872	1,198,800,159
May	360,933,196	142,108,894	678,414,135	1,181,456,225
June	363,280,345	138,877,003	676,530,744	1,178,688,092
July	364,589,662	139,540,535	673,477,157	1,177,607,354
August	361,614,794	142,530,223	675,159,063	1,179,604,080
September	361,487,716	150,141,381	680,700,734	1,192,329,831
October	367,101,459	155,391,741	682,236,103	1,204,729,303
November	375,493,437	159,137,574	681,305,083	1,215,846,094
December	392,681,004	161,554,646	683,152,390	1,237,388,040
1883—January	402,784,964	159,916,436	676,343,336	1,239,044,736
February	395,358,050	158,846,840	678,728,769	1,232,933,659
March	394,604,443	160,444,761	631,260,323	1,236,309,527
April	399,221,298	160,876,473	677,965,332	1,238,063,103
May	406,726,103	160,346,907	674,094,870	1,241,167,880
June	404,460,865	160,436,865	671,097,323	1,235,995,053
July	462,107,127	162,779,788	668,704,193	1,233,591,108
August	398,783,772	165,266,655	668,831,322	1,232,881,749
September	401,082,146	171,490,934	668,067,000	1,240,640,080
October	400,724,503	178,367,165	667,213,219	1,246,304,887
November	406,554,620	180,894,381	664,401,782	1,251,850,783
December	410,678,585	189,580,243	662,510,298	1,262,769,126
1884—January	423,880,711	186,880,003	655,293,888	1,266,054,602
February	422,956,005	184,220,652	652,733,384	1,259,910,041
March	415,165,532	183,158,769	651,904,503	1,250,228,804
April	401,514,586	182,962,388	648,101,384	1,232,578,358
May	399,798,781	184,131,566	651,463,905	1,235,394,252
June	411,770,843	181,882,732	648,569,835	1,242,223,410
July	430,658,602	180,564,304	643,654,045	1,254,876,951
August	431,905,497	179,192,705	644,625,358	1,255,723,560
September	427,339,023	182,520,233	649,751,124	1,259,610,380
October	427,523,354	188,353,200	653,344,961	1,269,221,515
November	434,010,318	193,408,485	657,310,182	1,284,728,985
December	434,430,068	203,831,358	653,003,779	1,291,265,205
1885—January	453,641,371	200,946,611	644,976,806	1,299,564,788
February	453,816,420	196,956,358	641,816,173	1,292,588,951
March	458,375,102	196,887,059	639,792,183	1,295,054,344
April	467,947,370	193,159,695	636,510,470	1,297,617,535
May	471,316,861	187,621,826	630,372,066	1,289,310,753
June	468,398,141	183,705,136	638,130,007	1,290,233,284
July	463,901,139	187,751,433	636,979,730	1,288,632,302
August	466,006,252	187,720,182	629,762,959	1,283,489,393
September	464,123,259	190,260,632	628,883,398	1,283,272,289
October	458,106,541	194,603,518	628,971,521	1,281,681,580
November	460,735,398	189,964,032	631,918,864	1,282,618,294
December	464,989,148	192,924,984	629,904,352	1,287,818,484
1886—January	478,042,368	187,228,463	620,429,732	1,285,700,563
February	467,320,871	185,940,198	623,443,643	1,276,704,712

No. 56.—ESTIMATED AMOUNT OF MONEY IN CIRCULATION, ETC.—Continued.

Month.	Gold and gold certificates.	Silver and silver certificates.	Notes and currency certificates.	Total.
1886—March	\$453,048,817	\$187,589,217	\$628,149,717	\$1,268,787,751
April	440,125,383	189,415,028	630,023,114	1,265,563,525
May	440,563,349	188,230,772	626,597,933	1,255,392,054
June	433,980,712	186,742,200	628,289,174	1,249,012,086
July	433,792,902	188,167,205	627,188,003	1,249,148,110
August	442,366,116	192,944,509	612,472,464	1,247,783,089
September	440,412,147	203,589,459	611,156,983	1,254,158,589
October	456,485,897	210,245,506	613,830,255	1,280,561,658
November	462,582,892	216,801,572	613,755,071	1,293,140,535
December	469,505,865	227,809,006	617,071,427	1,314,386,298
1887—January	477,394,556	225,645,402	610,573,739	1,313,613,697
February	471,750,576	227,110,007	606,784,050	1,305,644,633
March	467,254,477	237,258,854	609,913,304	1,314,426,635
April	469,676,335	241,927,809	607,768,200	1,319,372,344
May	468,755,473	243,060,289	602,968,802	1,314,784,564
June	467,644,666	246,194,469	603,221,767	1,317,060,842
July	472,340,381	249,025,193	600,193,483	1,321,559,057
August	470,315,596	254,078,296	596,297,580	1,320,691,472
September	489,075,573	265,115,893	598,853,741	1,353,045,207
October	492,270,543	274,644,633	599,177,227	1,366,092,403
November	487,230,968	284,162,120	596,921,810	1,368,314,898
December	496,095,200	293,046,598	594,701,011	1,383,842,809
1888—January	503,515,897	292,574,023	586,585,978	1,382,675,898
February	491,978,430	296,022,890	580,511,045	1,371,512,365
March	489,699,932	301,612,568	577,183,810	1,368,496,310
April	498,129,415	302,859,982	570,673,769	1,371,663,166
May	505,961,362	304,565,490	561,631,278	1,371,158,130
June	511,952,008	306,287,314	553,847,532	1,372,087,454
July	510,565,916	309,007,084	548,090,177	1,367,663,177
August	501,098,299	313,955,830	543,567,493	1,360,621,622
September	512,168,054	328,339,932	543,557,748	1,384,059,734
October	520,630,475	342,046,314	544,957,959	1,407,634,748
November	510,655,315	350,805,371	544,423,476	1,405,884,162
December	500,722,960	360,235,845	545,291,302	1,406,248,107
1889—January	511,102,957	356,152,418	540,837,113	1,408,092,488
February	509,708,627	356,005,608	538,195,518	1,403,909,753
March	506,898,897	359,461,130	539,604,139	1,405,964,166
April	514,022,007	362,209,085	537,730,462	1,413,961,644
May	506,007,520	361,702,672	529,474,279	1,397,184,471
June	493,351,944	362,912,515	524,119,283	1,380,383,742
July	493,339,844	365,298,529	520,677,804	1,379,316,177
August	499,204,728	375,359,721	515,527,791	1,390,092,240
September	492,623,064	386,925,167	525,194,839	1,404,743,070
October	496,622,300	391,099,309	526,091,925	1,413,813,530
November	498,252,608	391,884,805	527,156,658	1,417,294,075
December	498,691,811	398,984,977	532,594,121	1,430,270,909
1890—January	513,594,485	394,840,548	527,349,251	1,435,784,284
February	504,112,007	396,499,004	524,748,290	1,425,359,301
March	508,562,566	402,438,190	526,098,765	1,437,099,521
April	508,953,760	403,722,364	524,793,969	1,437,470,093
May	506,034,755	404,920,126	519,860,445	1,430,815,326
June	505,330,625	407,372,678	516,273,649	1,428,976,952
July	507,558,945	410,014,544	514,005,113	1,431,578,602
August	503,435,726	416,926,770	515,554,731	1,435,917,227
September	545,044,462	427,765,507	524,994,630	1,497,804,599
October	538,552,109	431,557,399	528,742,899	1,498,852,407
November	536,422,396	434,097,823	533,977,019	1,504,497,238
December	555,127,876	434,487,640	539,120,752	1,528,736,268
1891—January	565,280,784	426,386,664	533,770,612	1,525,438,060
February	555,872,003	424,728,540	537,598,516	1,518,198,909
March	552,785,919	429,807,547	547,216,998	1,529,810,464
April	547,753,580	431,994,764	549,376,758	1,529,125,102
May	528,786,199	428,263,314	546,842,375	1,503,891,888
June	528,915,129	423,239,194	547,464,477	1,499,618,800
July	543,345,401	423,218,457	553,083,634	1,499,647,492
August	515,018,414	434,701,686	556,211,843	1,505,931,943
September	520,784,873	441,875,108	567,871,495	1,530,531,476
October	542,870,686	445,383,239	576,238,236	1,564,492,161
November	548,581,371	446,416,251	582,264,448	1,577,262,070
December	556,105,299	445,920,589	586,755,841	1,588,781,729
1892—January	571,011,981	442,770,908	590,072,239	1,603,855,128
February	567,814,780	446,714,423	595,029,689	1,609,558,892
March	561,943,647	446,702,546	599,995,327	1,608,641,520
April	561,329,648	447,677,876	604,564,720	1,613,572,244
May	560,206,866	447,123,424	606,679,939	1,620,010,229
June	550,003,079	446,066,805	607,003,454	1,603,073,338
July	547,309,189	447,715,622	606,924,514	1,601,949,325
August	539,541,790	449,809,170	609,905,624	1,599,256,584
September	532,734,728	451,335,139	611,980,116	1,596,049,983

No. 57.—DISTRIBUTION OF THE STOCK OF MONEY AT THE END OF EACH MONTH FROM JUNE, 1878.

Month.	Belonging to Treasury.	On deposit in Treasury.	Total in Treasury.	In circulation.	Aggregate.
1878—June	\$104,040,821	\$92,644,600	\$256,685,421	\$806,453,781	\$1,063,139,202
July	171,603,016	97,211,030	268,814,046	802,109,836	1,071,923,882
August	184,676,390	93,425,280	278,101,670	796,787,229	1,074,888,899
September	182,589,268	75,744,670	258,333,938	804,896,961	1,063,230,899
October	190,855,686	71,356,350	262,212,036	802,893,495	1,065,105,531
November	195,570,688	73,426,420	268,996,508	806,008,348	1,075,004,856
December	190,817,761	58,776,830	249,594,591	816,266,722	1,065,861,313
1879—January	193,593,585	61,397,880	254,991,465	819,986,746	1,074,978,211
February	206,904,277	65,187,680	272,091,957	812,944,694	1,085,036,651
March	209,813,027	46,856,230	256,669,257	815,140,417	1,071,809,674
April	203,179,569	49,794,620	252,974,189	827,507,783	1,080,481,972
May	225,855,518	44,815,600	270,671,178	808,952,419	1,079,623,597
June	215,009,098	48,685,650	263,694,748	823,519,379	1,087,214,127
July	197,275,115	58,806,550	256,141,665	845,740,132	1,101,881,797
August	217,413,802	53,745,550	271,159,412	838,003,982	1,109,163,394
September	229,773,314	50,347,750	280,121,064	861,308,824	1,141,429,888
October	230,137,323	43,236,850	273,374,173	886,854,019	1,160,228,192
November	220,544,769	34,717,110	255,261,879	922,694,422	1,177,956,301
December	214,725,246	31,565,010	246,290,256	942,452,459	1,188,742,715
1880—January	217,905,557	32,364,010	250,269,567	946,655,004	1,196,924,571
February	214,396,641	31,217,520	245,614,161	955,102,964	1,200,717,125
March	213,972,987	28,979,420	242,952,407	960,504,693	1,203,457,100
April	215,375,280	29,434,320	244,809,600	965,622,005	1,210,431,005
May	213,023,056	33,674,370	246,697,426	972,876,903	1,219,574,329
June	212,168,100	34,973,870	247,141,970	977,966,579	1,225,108,549
July	211,855,758	36,238,890	248,094,648	984,122,786	1,232,217,434
August	216,208,008	32,145,940	248,353,948	993,786,363	1,242,140,311
September	214,412,956	36,008,660	250,421,616	1,018,149,296	1,268,570,912
October	209,640,545	43,345,460	252,986,005	1,044,631,655	1,297,621,660
November	210,010,092	51,002,780	261,012,872	1,057,566,027	1,319,578,899
December	206,233,450	59,246,010	265,479,460	1,083,552,382	1,349,031,842
1881—January	210,502,412	61,971,700	272,534,112	1,089,845,671	1,361,879,783
February	232,601,378	62,390,740	294,992,118	1,070,496,770	1,365,488,888
March	232,766,310	63,155,700	295,922,010	1,084,646,972	1,380,568,982
April	234,702,989	64,937,740	299,200,729	1,108,085,927	1,407,286,656
May	233,773,252	67,545,850	301,319,102	1,115,261,850	1,416,580,952
June	235,254,254	68,874,450	304,128,704	1,119,298,130	1,423,426,834
July	227,497,147	68,473,800	295,970,947	1,134,127,633	1,430,098,580
August	237,904,947	72,604,230	310,509,177	1,133,811,099	1,444,320,276
September	235,146,342	77,713,830	312,860,172	1,152,572,695	1,465,432,867
October	227,678,796	79,845,590	307,524,386	1,174,994,001	1,482,518,387
November	232,443,530	80,916,750	313,360,280	1,179,037,590	1,492,397,870
December	226,405,926	83,453,350	309,859,276	1,193,205,956	1,503,065,232
1882—January	225,445,802	85,587,790	311,033,592	1,199,407,754	1,510,441,346
February	237,016,611	85,412,600	322,429,211	1,184,372,139	1,506,801,350
March	233,636,415	84,662,290	318,298,705	1,191,353,677	1,509,652,382
April	227,180,718	83,968,480	311,149,198	1,198,800,159	1,509,949,357
May	235,153,130	85,121,640	320,274,770	1,181,456,225	1,501,730,995
June	235,107,471	84,453,830	319,561,301	1,178,688,992	1,498,249,393
July	236,293,996	84,867,150	321,161,146	1,177,607,354	1,498,768,500
August	239,815,787	86,432,250	326,247,987	1,179,604,080	1,505,852,067
September	235,862,184	87,146,650	323,008,834	1,192,329,831	1,515,338,665
October	232,216,185	109,913,150	342,129,335	1,204,729,303	1,546,858,638
November	227,788,473	118,349,200	346,137,673	1,215,846,094	1,561,983,767
December	213,964,241	147,053,500	361,017,741	1,237,388,040	1,598,405,781
1883—January	217,286,074	158,012,410	375,298,484	1,239,044,736	1,614,343,220
February	227,198,919	159,486,710	386,685,629	1,232,933,659	1,619,619,288
March	230,452,075	162,310,051	392,762,126	1,236,309,527	1,629,071,253
April	232,731,536	172,209,951	404,941,487	1,238,063,103	1,643,004,590
May	233,393,499	175,299,271	408,692,770	1,241,167,880	1,649,860,650
June	242,168,649	184,370,471	426,559,120	1,235,995,053	1,662,554,173
July	247,069,232	185,633,451	432,702,683	1,233,591,103	1,666,293,786
August	252,841,310	187,789,721	440,631,031	1,232,881,749	1,673,512,780
September	249,981,216	188,930,481	438,911,697	1,240,640,080	1,679,551,777
October	250,700,835	195,528,081	446,228,916	1,246,304,887	1,692,533,803
November	251,202,485	202,180,731	453,383,216	1,251,850,783	1,705,233,999
December	244,039,832	215,490,531	459,530,363	1,262,769,126	1,722,299,489
1884—January	243,624,235	228,267,671	471,891,906	1,266,054,602	1,737,946,508
February	247,756,274	236,796,321	484,552,595	1,259,910,041	1,744,462,636
March	248,068,281	236,119,561	484,187,842	1,250,228,804	1,734,416,646
April	249,546,387	232,515,431	482,061,818	1,232,573,358	1,714,640,176
May	246,506,174	227,162,351	473,668,525	1,235,394,252	1,709,062,777
June	243,323,870	230,589,351	473,913,221	1,242,223,410	1,716,136,631
July	236,085,241	251,651,661	487,736,902	1,254,876,951	1,742,613,853
August	241,422,793	257,271,841	498,694,634	1,255,723,560	1,754,418,194
September	242,464,315	260,142,341	502,606,656	1,259,610,380	1,762,217,036
October	237,193,035	269,754,851	506,947,886	1,269,221,515	1,776,169,401
November	231,845,064	276,710,471	508,555,535	1,284,728,985	1,793,284,520
December	229,305,366	282,719,441	512,024,807	1,291,265,205	1,803,290,012

No. 57.—DISTRIBUTION OF THE STOCK OF MONEY, ETC.—Continued.

Month.	Belonging to Treasury.	On deposit in Treasury.	Total in Treasury.	In circulation.	Aggregate.
1885—January	\$224, 229, 743	\$305, 006, 231	\$529, 835, 974	\$1, 298, 964, 788	\$1, 828, 800, 762
February	232, 176, 538	325, 110, 051	557, 286, 589	1, 292, 588, 951	1, 849, 873, 540
March	232, 297, 560	323, 914, 371	556, 211, 931	1, 295, 054, 344	1, 851, 266, 275
April	232, 497, 069	320, 895, 176	553, 392, 245	1, 297, 617, 535	1, 851, 009, 780
May	242, 060, 908	310, 825, 136	552, 886, 044	1, 289, 310, 753	1, 842, 196, 797
June	244, 864, 936	310, 009, 786	554, 874, 722	1, 290, 233, 284	1, 845, 108, 006
July	248, 086, 422	311, 504, 406	559, 590, 828	1, 288, 632, 302	1, 848, 223, 130
August	257, 987, 095	310, 843, 906	568, 831, 001	1, 283, 489, 393	1, 852, 320, 394
September	266, 639, 087	289, 646, 736	556, 285, 823	1, 283, 272, 289	1, 839, 558, 112
October	272, 803, 813	283, 744, 896	556, 548, 709	1, 281, 681, 580	1, 838, 230, 289
November	282, 272, 127	282, 549, 166	564, 821, 293	1, 282, 618, 294	1, 847, 439, 587
December	285, 412, 972	278, 108, 856	563, 521, 828	1, 287, 818, 484	1, 851, 340, 312
1886—January	291, 332, 610	277, 936, 036	569, 268, 646	1, 285, 700, 563	1, 854, 969, 209
February	299, 241, 760	277, 841, 536	577, 083, 296	1, 276, 704, 712	1, 853, 788, 008
March	300, 733, 518	272, 871, 566	573, 605, 084	1, 268, 787, 751	1, 842, 392, 835
April	302, 401, 450	270, 726, 296	573, 127, 746	1, 265, 563, 525	1, 838, 691, 271
May	307, 483, 912	265, 990, 840	573, 474, 752	1, 255, 392, 054	1, 828, 866, 806
June	308, 830, 703	265, 651, 920	574, 482, 623	1, 249, 012, 086	1, 823, 494, 709
July	310, 995, 130	261, 844, 779	572, 839, 909	1, 249, 148, 110	1, 821, 988, 019
August	320, 164, 084	253, 690, 579	573, 854, 663	1, 247, 783, 089	1, 821, 637, 752
September	313, 074, 676	251, 144, 229	564, 218, 905	1, 264, 158, 589	1, 828, 377, 494
October	305, 429, 945	250, 202, 529	555, 632, 474	1, 280, 561, 628	1, 836, 194, 102
November	305, 292, 013	251, 952, 429	557, 244, 442	1, 293, 149, 535	1, 850, 393, 977
December	298, 753, 954	255, 996, 511	554, 750, 465	1, 314, 386, 298	1, 869, 136, 763
1887—January	304, 213, 990	258, 381, 841	562, 595, 840	1, 313, 613, 697	1, 876, 209, 537
February	312, 056, 684	259, 241, 697	571, 298, 381	1, 305, 644, 633	1, 876, 943, 014
March	310, 641, 219	269, 491, 963	580, 133, 182	1, 314, 426, 635	1, 894, 559, 817
April	309, 682, 388	274, 597, 655	584, 280, 043	1, 319, 372, 344	1, 903, 652, 387
May	319, 206, 005	276, 894, 827	596, 100, 832	1, 314, 784, 564	1, 910, 885, 396
June	316, 512, 933	276, 109, 967	592, 622, 900	1, 317, 060, 842	1, 909, 683, 742
July	315, 414, 704	270, 274, 447	585, 689, 151	1, 321, 559, 057	1, 907, 248, 208
August	321, 446, 678	273, 196, 675	594, 643, 353	1, 320, 691, 472	1, 915, 336, 825
September	308, 945, 580	292, 098, 638	601, 044, 488	1, 353, 045, 207	1, 954, 089, 695
October	311, 891, 621	304, 093, 382	615, 985, 003	1, 366, 092, 403	1, 982, 077, 406
November	314, 053, 438	310, 473, 311	624, 526, 749	1, 368, 314, 398	1, 992, 841, 147
December	305, 303, 500	318, 054, 444	623, 357, 944	1, 383, 842, 809	2, 007, 200, 753
1888—January	308, 589, 702	330, 698, 751	639, 288, 453	1, 382, 675, 898	2, 021, 964, 351
February	320, 647, 897	340, 934, 209	661, 582, 106	1, 371, 512, 365	2, 033, 094, 471
March	324, 414, 749	342, 067, 283	666, 482, 032	1, 368, 496, 310	2, 034, 978, 342
April	325, 099, 935	343, 812, 834	668, 903, 769	1, 371, 603, 106	2, 040, 506, 875
May	320, 110, 618	372, 959, 668	693, 070, 286	1, 371, 158, 130	2, 064, 228, 416
June	319, 067, 279	386, 179, 922	705, 247, 201	1, 372, 087, 454	2, 077, 334, 655
July	321, 855, 456	404, 540, 765	726, 396, 221	1, 367, 723, 177	2, 094, 119, 398
August	330, 763, 985	401, 264, 478	732, 028, 463	1, 360, 621, 622	2, 092, 506, 085
September	309, 979, 848	402, 046, 076	712, 025, 924	1, 384, 059, 734	2, 096, 085, 658
October	286, 900, 010	415, 934, 926	702, 834, 945	1, 407, 634, 748	2, 110, 469, 693
November	287, 019, 520	424, 466, 434	711, 485, 954	1, 405, 884, 162	2, 117, 370, 116
December	281, 536, 690	417, 914, 716	699, 451, 406	1, 406, 248, 107	2, 105, 699, 513
1889—January	279, 071, 156	420, 094, 661	699, 165, 817	1, 408, 092, 488	2, 107, 258, 305
February	281, 343, 678	423, 560, 381	704, 904, 057	1, 403, 909, 753	2, 108, 813, 810
March	277, 725, 090	426, 396, 557	704, 121, 647	1, 405, 964, 166	2, 110, 085, 813
April	271, 164, 328	430, 479, 255	701, 643, 583	1, 413, 961, 644	2, 115, 605, 227
May	280, 109, 758	434, 557, 701	714, 667, 459	1, 397, 184, 471	2, 111, 851, 930
June	278, 186, 640	433, 683, 298	711, 819, 938	1, 385, 353, 742	2, 092, 203, 680
July	273, 913, 495	436, 024, 748	709, 938, 243	1, 379, 316, 177	2, 089, 254, 420
August	267, 684, 099	454, 677, 948	722, 362, 047	1, 390, 092, 240	2, 112, 454, 287
September	255, 765, 906	455, 291, 919	711, 057, 825	1, 404, 743, 070	2, 115, 800, 895
October	249, 962, 950	448, 371, 369	698, 334, 319	1, 413, 813, 530	2, 112, 147, 849
November	248, 330, 945	444, 114, 769	692, 445, 714	1, 417, 294, 075	2, 109, 739, 789
December	240, 250, 765	449, 074, 028	689, 324, 793	1, 417, 200, 909	2, 119, 595, 702
1890—January	237, 127, 126	455, 415, 928	692, 543, 054	1, 435, 784, 284	2, 128, 327, 338
February	249, 236, 967	457, 547, 278	706, 784, 245	1, 425, 359, 301	2, 132, 143, 546
March	241, 099, 621	462, 215, 742	703, 315, 363	1, 437, 099, 521	2, 140, 414, 884
April	243, 315, 562	465, 081, 992	708, 397, 554	1, 437, 470, 093	2, 145, 867, 647
May	251, 916, 769	468, 048, 625	719, 965, 394	1, 430, 815, 326	2, 150, 780, 720
June	255, 892, 904	471, 362, 780	727, 255, 684	1, 428, 976, 952	2, 156, 232, 586
July	251, 010, 626	474, 073, 040	725, 083, 666	1, 431, 578, 602	2, 156, 662, 268
August	247, 389, 951	478, 650, 340	726, 040, 291	1, 435, 917, 227	2, 161, 957, 518
September	192, 494, 360	500, 576, 000	693, 070, 450	1, 497, 804, 599	2, 190, 875, 049
October	197, 483, 623	506, 185, 043	703, 668, 666	1, 498, 852, 407	2, 202, 521, 073
November	199, 942, 004	511, 473, 893	711, 415, 897	1, 504, 497, 238	2, 215, 913, 135
December	185, 053, 533	516, 198, 247	701, 251, 780	1, 528, 736, 268	2, 229, 988, 048
1891—January	194, 096, 209	523, 098, 373	717, 194, 582	1, 525, 438, 060	2, 242, 632, 642
February	202, 460, 738	525, 124, 073	727, 584, 811	1, 518, 198, 069	2, 245, 783, 780
March	190, 525, 492	530, 525, 511	721, 051, 003	1, 529, 810, 464	2, 250, 861, 467
April	183, 098, 054	538, 444, 056	721, 542, 110	1, 529, 125, 102	2, 250, 667, 212
May	183, 595, 706	538, 190, 649	721, 786, 855	1, 503, 891, 888	2, 225, 678, 243
June	176, 459, 302	540, 190, 031	716, 649, 333	1, 499, 618, 800	2, 216, 268, 133
July	180, 008, 886	547, 048, 703	727, 657, 589	1, 499, 647, 492	2, 227, 305, 081

No. 57.—DISTRIBUTION OF THE STOCK OF MONEY, ETC.—Continued.

Month.	Belonging to Treasury.	On deposit in Treasury.	Total in Treasury.	In circulation.	Aggregate.
1891—August.....	\$184,330,593	\$559,078,603	\$743,409,196	\$1,505,931,943	\$2,249,341,139
September.....	170,262,728	549,806,748	720,069,476	1,530,531,476	2,250,600,952
October.....	159,276,087	560,870,410	719,655,497	1,564,492,161	2,284,147,658
November.....	158,628,130	569,221,709	727,849,839	1,577,262,070	2,305,111,909
December.....	159,903,165	577,143,259	737,046,424	1,588,781,729	2,325,828,153
1892—January.....	153,339,468	605,423,412	758,762,880	1,603,855,128	2,362,618,308
February.....	150,363,639	621,248,974	771,612,613	1,609,558,892	2,381,171,505
March.....	153,878,031	628,098,049	781,976,080	1,608,641,520	2,390,617,600
April.....	146,226,718	629,922,571	776,149,289	1,613,572,244	2,389,721,533
May.....	142,871,653	634,081,717	776,953,370	1,620,010,229	2,396,963,599
June.....	147,906,091	620,245,804	768,151,395	1,603,073,338	2,371,224,733
July.....	147,409,315	619,675,803	767,085,118	1,601,949,825	2,369,034,443
August.....	149,702,166	615,455,530	765,157,696	1,590,256,584	2,364,414,280
September.....	154,759,126	606,769,628	761,528,754	1,596,049,983	2,357,578,737

No. 58.—CHANGES IN THE VOLUME OF MONEY IN CIRCULATION, FROM INTERNAL EXPANSION AND CONTRACTION AND FROM IMPORTS AND EXPORTS OF GOLD, DURING EACH MONTH, FROM JUNE, 1878.

Month.	Internal expansion.	Internal contraction	Imports of gold.	Exports of gold.	Net increase.	Net decrease.
1878—June.....			\$754,487	\$367,679		
July.....		\$3,367,327	352,829	309,447		\$3,343,945
August.....		6,054,345	239,758	527,560		6,342,147
September.....	\$7,621,007		522,107	33,382	\$8,109,732	
October.....		4,121,044	2,500,063	382,485		2,003,466
November.....	3,153,391		416,468	460,006	3,114,853	
December.....	9,863,468		513,673	118,707	10,258,874	
1879—January.....	3,791,413		274,707	346,096	3,720,024	
February.....		7,063,925	137,386	115,513		7,042,052
March.....	2,084,208		188,500	76,985	2,195,723	
April.....	12,622,782		170,894	426,310	12,367,366	
May.....		18,390,586	185,225	350,003		18,555,364
June.....	15,864,682		143,338	1,441,060	14,566,960	
July.....	22,319,151		251,381	340,779	22,220,753	
August.....		14,108,799	6,723,313	350,664		7,736,150
September.....		4,090,797	27,528,082	132,443	23,304,842	
October.....	6,752,390		19,178,631	285,826	25,645,195	
November.....	18,422,568		17,423,834	103,999	35,740,403	
December.....	13,330,155		6,562,650	134,768	19,758,037	
1880—January.....	3,633,182		795,568	226,205	4,202,545	
February.....	8,133,099		464,473	149,612	8,447,960	
March.....	5,676,223		892,180	1,166,679	5,401,729	
April.....	5,040,072		166,432	89,192	5,117,312	
May.....	7,237,815		123,580	106,497	7,254,898	
June.....	4,982,765		648,272	541,361	5,089,676	
July.....	5,973,763		244,330	61,886	6,156,207	
August.....	699,096		9,145,390	90,909	9,663,577	
September.....	5,596,849		18,846,998	80,914	24,362,933	
October.....	10,396,172		16,256,058	169,871	26,482,359	
November.....	3,599,740		9,555,391	220,759	12,934,372	
December.....	9,638,903		16,506,026	158,574	25,986,355	
1881—January.....	1,083,802		4,739,902	30,415	5,793,289	
February.....		19,155,000	577,478	271,379		18,848,901
March.....	7,141,214		7,169,774	160,786	14,150,202	
April.....	8,175,568		15,351,980	88,593	23,438,955	
May.....	6,474,644		1,315,777	614,498	7,175,923	
June.....	4,330,673		322,155	616,548	4,036,280	
July.....	14,191,012		750,852	112,361	14,829,503	
August.....		5,565,082	5,427,196	178,648		816,534
September.....	8,249,121		10,660,641	148,166	18,761,596	
October.....	14,302,757		8,295,490	176,941	22,421,306	
November.....	1,081,511		3,059,202	97,124	4,043,589	
December.....	11,548,277		2,728,173	108,084	14,168,366	
1882—January.....	5,169,977		1,134,040	102,219	6,201,798	
February.....		8,273,047	468,825	7,231,393		15,085,615
March.....	9,370,812		839,566	3,228,840	6,981,538	
April.....	9,237,630		551,301	2,342,449	7,446,482	
May.....		4,259,156	204,626	13,289,404		17,343,934
June.....	2,546,976		257,142	5,572,251	2,768,133	
July.....	3,511,482		162,202	4,754,422	1,080,738	
August.....	3,209,060		424,878	1,637,212	1,996,726	
September.....	11,819,801		1,135,799	229,849	12,725,751	
October.....	8,668,678		3,835,410	104,616	12,399,472	

No. 58.—CHANGES IN THE VOLUME OF MONEY IN CIRCULATION, FROM INTERNAL EXPANSION AND CONTRACTION, ETC.—Continued.

Month.	Internal expansion.	Internal contraction.	Imports of gold.	Exports of gold.	Net increase.	Net decrease.
1882—November	\$3,927,729		\$2,241,787	\$52,725	\$11,116,791	
December	19,570,693		2,146,952	175,699	21,541,946	
1883—January	381,057		1,309,639	34,000	1,656,696	
February		\$5,656,373	291,011	745,715		\$6,111,077
March	415,189		3,244,859	284,180	3,375,868	
April	1,492,449		2,311,351	2,050,215	1,753,576	
May	3,807,868		232,015	935,106	3,104,777	
June		4,973,924	398,246	597,149		5,172,827
July		2,732,829	429,754	100,870		2,403,945
August		2,554,890	1,977,354	132,323		709,359
September	5,721,404		2,233,272	196,345	7,758,331	
October	1,535,907		4,261,430	132,530	5,664,807	
November	1,585,446		4,363,818	403,368	5,545,896	
December	10,352,100		1,008,212	436,969	10,918,342	
1884—January	2,913,829		525,413	153,766	3,285,476	
February		3,155,708	422,304	3,411,157		6,144,561
March	1,639,697		903,201	12,224,135		9,681,237
April	386,650		3,010,429	21,047,525		17,650,446
May	3,901,227		1,626,531	2,711,864	2,815,894	
June	4,885,664		2,074,599	131,105	6,829,153	
July	10,529,544		2,283,103	159,106	12,653,541	
August		1,736,072	2,758,300	175,619	846,009	
September	2,486,498		1,477,672	77,350	3,886,820	
October	7,352,266		2,451,402	192,533	9,611,135	
November	7,758,095		8,192,904	443,529	15,507,470	
December	4,524,978		2,231,799	220,557	6,536,220	
1885—January	7,070,986		2,074,923	1,446,326	7,699,583	
February		6,627,974	1,887,965	1,635,828		6,375,837
March	1,541,878		1,756,597	833,082	2,465,393	
April	2,938,653		782,533	1,157,995	2,563,191	
May		7,477,542	564,735	1,393,975		8,306,782
June	1,434,760		229,763	741,992	922,531	
July		859,824	588,412	1,329,570		1,600,982
August	5,517,499		733,907	359,317	5,147,909	
September	3,051,652		2,986,116	151,568	217,104	
October	2,775,400		1,323,811	139,120	1,590,799	
November	3,721,184		5,096,358	438,460	936,714	
December	1,369,973		5,620,191	1,789,974	5,200,190	
1886—January		1,242,088	1,705,841	2,581,674		2,117,921
February		4,327,926	986,384	5,654,309		8,995,851
March	1,163,463		840,337	9,920,761		7,916,961
April	1,237,279		350,751	4,812,256		3,224,226
May		3,024,982	248,550	7,395,039		10,171,471
June	1,737,484		262,691	8,380,143		6,379,968
July	729,283		582,052	1,175,311	136,024	
August		6,192,813	4,958,557	130,765		1,865,021
September	11,689,251		4,994,609	308,360	16,375,500	
October	11,254,056		5,412,995	264,012	16,403,039	
November	3,632,545		9,310,607	355,245	12,587,907	
December	9,886,303		11,655,807	305,347	21,236,763	
1887—January		3,679,536	3,535,928	628,993		772,601
February		6,435,278	143,611	1,677,397		7,969,664
March	10,648,963		577,965	2,444,926	8,782,002	
April	6,110,677		329,278	1,494,246	4,945,709	
May		5,195,450	903,939	296,269		4,587,780
June	2,391,341		505,253	620,316	2,276,278	
July	2,816,239		2,177,752	495,776	4,498,215	
August		6,604,400	5,978,776	241,961		867,385
September	18,440,378		14,089,274	175,917	32,353,785	
October	470,017		12,889,682	312,503	13,047,196	
November	650,538		1,952,593	390,136	2,221,995	
December	14,089,149		1,805,248	365,986	15,528,411	
1888—January		938,092	395,471	624,290		1,166,911
February		10,510,583	1,014,008	1,667,018		11,163,533
March		3,173,385	2,270,840	2,113,510		3,010,055
April	3,376,719		748,164	958,087	3,166,796	
May	7,052,519		319,279	7,876,774		504,976
June	3,790,430		293,170	3,154,276	929,524	
July		881,471	347,046	3,829,852		4,364,277
August		7,118,268	207,843	191,130		7,101,555
September	22,456,181		1,275,356	323,425	23,438,112	
October	23,059,297		1,222,189	686,472	23,575,014	
November	1,664,829		1,960,847	5,376,262		1,750,580
December	7,152,736		906,500	7,725,351	369,945	
1889—January	2,392,455		649,006	1,197,080	1,844,381	
February		3,521,927	817,400	1,478,208		4,182,735
March	5,706,638		680,359	4,392,584	2,054,413	
April	10,367,739		805,753	3,176,014	7,997,473	
May		4,086,034	753,894	13,445,033		16,777,173

No. 58.—CHANGES IN THE VOLUME OF MONEY IN CIRCULATION, FROM INTERNAL EXPANSION AND CONTRACTION, ETC.—Continued.

Month.	Internal expansion.	Internal contraction.	Imports of gold.	Exports of gold.	Net increase.	Net decrease.
1889—June	\$671,480		\$658,665	\$18,130,874		\$16,800,729
July	3,357,889		856,332	5,281,786		1,067,565
August	10,698,312		497,927	420,176	\$10,776,063	
September	12,530,719		2,409,691	289,580	14,650,830	
October	10,506,935		796,988	2,233,463	9,070,460	
November	2,282,520		1,773,767	575,742	3,480,545	
December	11,984,904		1,304,850	312,920	12,976,834	
1890—January	4,914,507		1,059,837	460,969	5,513,375	
February		\$10,730,726	1,476,433	1,170,690		10,424,983
March	11,574,612		1,622,432	1,456,824	11,740,220	
April	944,574		478,353	1,052,355	370,572	
May		6,647,049	280,902	288,620		6,654,767
June	1,507,162		385,830	3,731,366		1,838,374
July	13,266,625		1,195,054	11,860,029	2,601,650	
August	4,749,881		1,724,565	2,135,821	4,338,625	
September	60,745,367		1,425,632	281,627	61,887,372	
October		1,162,540	2,635,583	425,235	1,047,808	
November	4,285,582		1,926,401	567,152	5,644,831	
December	18,838,371		6,033,013	632,354	24,239,030	
1891—January		3,966,880	1,397,918	729,246		3,298,208
February		3,794,240	565,304	4,010,146		7,239,091
March	16,153,061		614,170	5,155,736	11,611,495	
April	13,244,436		233,318	14,163,116		685,362
May	5,134,898		212,648	30,580,760		25,233,214
June	11,266,406		282,906	15,822,400		4,273,088
July	5,662,218		1,029,148	6,662,674	28,692	
August	5,061,864		1,394,755	172,168	6,284,451	
September	17,493,395		7,451,428	345,290	24,599,533	
October	17,872,333		16,897,947	809,595	33,960,685	
November	4,280,141		8,871,717	381,949	12,769,900	
December	5,755,309		6,018,851	254,501	11,519,659	
1892—January	14,767,851		552,014	246,466	15,073,390	
February	9,383,982		2,826,962	6,507,180	5,703,764	
March	2,308,178		3,084,406	6,309,956		917,372
April	11,965,506		487,041	7,521,823	4,930,724	
May	9,701,048		591,159	3,854,222	6,437,985	
June		301,414	494,026	17,129,503		16,936,891
July	9,116,185		542,440	10,782,638		1,124,013
August	3,023,958		333,282	6,049,981		2,692,741
September		882,474	1,303,536	3,627,663		3,206,601

No. 59.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, AND OUTSTANDING.

Issue.	Total issued.	Redeemed to June 30, 1891.	Redeemed during fiscal year.	Total redeemed.	Outstanding.
July 17, 1861	\$140,094,750	\$140,083,950		\$140,083,950	\$10,800
August 15, 1864	299,992,500	299,942,550	\$550	299,943,100	49,400
June 15, 1865	331,000,000	330,967,700	50	330,967,750	32,250
July 15, 1865	199,000,000	198,953,200		198,953,200	46,800
Total	970,087,250	969,947,400	600	969,948,000	139,250

No. 60.—COUPONS FROM UNITED STATES BONDS AND INTEREST NOTES PAID DURING THE FISCAL YEAR 1892, CLASSIFIED BY LOANS.

Title of loan.	Amount.	Title of loan.	Amount.
5-20s of 1862	\$402.00	Funded loan of 1881	\$250.64
10-40s of 1864	649.00	Funded loan of 1891	214,913.40
5-20s of June, 1864	3.00	Consols of 1907	2,889,996.50
5-20s of 1865	33.00	Two-year notes of 1863	1.25
Consols of 1865	172.50	7.30s of 1864 and 1865	82.11
Consols of 1867	754.50		
Consols of 1868	76.50	Total	3,107,325.40

No. 61.—CHECKS ISSUED FOR INTEREST ON REGISTERED BONDS OF THE UNITED STATES DURING THE FISCAL YEAR 1892.

Title of loan.	Number.	Amount.
Funded loan of 1891	1, 056	\$287, 878. 03
Funded loan of 1907	110, 127	16, 557, 087. 50
Funded loan 1891 continued	3, 063	379, 073. 66
Total	114, 246	17, 224, 039. 19
Bonds issued to Pacific railways	3, 367	2, 347, 360. 32
Total	117, 613	19, 571, 399. 51

No. 62.—INTEREST ON 3.65 PER CENT BONDS OF THE DISTRICT OF COLUMBIA PAID DURING THE FISCAL YEAR 1892.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington	\$14, 975. 02	\$50, 946. 90	\$65, 921. 92
Subtreasury United States, New York	54, 757. 30	403, 434. 50	458, 191. 80
Total	69, 732. 32	454, 381. 40	524, 113. 72

No. 63.—REFUNDING CERTIFICATES ISSUED UNDER THE ACT OF FEBRUARY 26, 1879, CONVERTED INTO BONDS OF THE FUNDED LOAN OF 1907.

How payable.	Issued.	Converted to June 30, 1891.	Converted during fiscal year.	Total converted.	Outstanding.
To order	\$58, 500	\$58, 130		\$58, 130	\$370
To bearer	39, 954, 250	39, 860, 700	\$10, 340	39, 871, 040	83, 210
Total	40, 012, 750	39, 918, 830	10, 340	39, 929, 170	83, 580

No. 64.—UNITED STATES BONDS AND SECURITIES RETIRED FOR THE SINKING FUND, FROM MAY, 1869, TO JUNE 30, 1892.

Title of loan.	How retired.	To June 30, 1891.	During fiscal year.	Total.
War-bounty scrip	Redeemed		\$50. 00	\$50. 00
Loan of 1860	do		10, 000. 00	10, 000. 00
Loan of February, 1861	Purchased	\$10, 612, 000. 00		10, 612, 000. 00
	Redeemed	2, 000. 00		2, 000. 00
	Total	10, 614, 000. 00		10, 614, 000. 00
Oregon war debt	Purchased	256, 800. 00		256, 800. 00
	Redeemed	1, 250. 00		1, 250. 00
	Total	258, 050. 00		258, 050. 00
Loan of July and August, 1861	Purchased	48, 776, 700. 00		48, 776, 700. 00
	Redeemed	32, 650. 00		32, 650. 00
	Total	48, 809, 350. 00		48, 809, 350. 00
5-20s of 1862	Purchased	24, 029, 150. 00		24, 029, 150. 00
	Redeemed	30, 036, 400. 00		30, 036, 400. 00
	Total	54, 065, 550. 00		54, 065, 550. 00
Loan of 1863	Purchased	19, 854, 250. 00		19, 854, 250. 00
	Redeemed	14, 600. 00		14, 600. 00
	Total	19, 868, 850. 00		19, 868, 850. 00

No. 64.—UNITED STATES BONDS AND SECURITIES RETIRED FOR THE SINKING FUND, FROM MAY, 1869, TO JUNE 30, 1892—Continued.

Title of loan.	How retired.	To June 30, 1891.	During fiscal year.	Total.
10-40s of 1864	Redeemed	\$691, 600. 00		\$691, 600. 00
5-20s of March, 1864	Purchased	361, 600. 00		361, 600. 00
5-20s of June, 1864	do	18, 356, 100. 00		18, 356, 100. 00
	Redeemed	11, 072, 100. 00		11, 072, 100. 00
	Total	29, 428, 200. 00		29, 428, 200. 00
5-20s of 1865	Purchased	16, 866, 150. 00		16, 866, 150. 00
	Redeemed	1, 982, 450. 00		1, 982, 450. 00
	Total	18, 848, 600. 00		18, 848, 600. 00
Consols of 1865	Purchased	48, 166, 150. 00		48, 166, 150. 00
	Redeemed	65, 450. 00		65, 450. 00
	Total	48, 231, 600. 00		48, 231, 600. 00
Consols of 1867	Purchased	32, 115, 600. 00		32, 115, 600. 00
	Redeemed	76, 700. 00		76, 700. 00
	Total	32, 192, 300. 00		32, 192, 300. 00
Consols of 1868	Purchased	2, 213, 800. 00		2, 213, 800. 00
	Redeemed	21, 350. 00		21, 350. 00
	Total	2, 235, 150. 00		2, 235, 150. 00
Funded loan of 1881	Purchased	43, 599, 000. 00		43, 599, 000. 00
	Redeemed	25, 073, 800. 00	\$350. 00	25, 074, 150. 00
	Total	68, 672, 800. 00	350. 00	68, 673, 150. 00
Funded loan of 1891	Purchased	46, 274, 850. 00		46, 274, 350. 00
	Redeemed	25, 331, 550. 00	24, 225, 800. 00	49, 537, 350. 00
	Total	71, 606, 400. 00	24, 225, 800. 00	95, 832, 200. 00
Funded loan of 1907	Purchased	77, 558, 500. 00		77, 558, 500. 00
Loan of July and August, 1861—continued	Redeemed	56, 598, 350. 00	10, 650. 00	56, 609, 000. 00
Loan of 1863—continued	do	37, 219, 250. 00	50. 00	37, 219, 300. 00
Funded loan of 1881—continued	do	43, 688, 700. 00	500. 00	43, 689, 200. 00
Loan of July 12, 1882	do	168, 578, 450. 00	15, 700. 00	168, 594, 150. 00
Funded load of 1891—continued	do		47, 700. 00	47, 700. 00
	Bonds purchased	389, 040, 650. 00		389, 040, 650. 00
	Bonds redeemed	400, 486, 650. 00	24, 310, 800. 00	424, 797, 450. 00
Total bonds		789, 527, 300. 00	24, 310, 800. 00	813, 838, 100. 00
Treasury notes issued prior to 1846	Redeemed	100. 00		100. 00
Certificates of indebtedness of 1870	do	678, 000. 00		678, 000. 00
One-year notes of 1863	do	2, 220. 00	280. 00	2, 500. 00
Two-year notes of 1863	do	350. 00	200. 00	550. 00
Compound-interest notes	do	10, 400. 00	3, 200. 00	13, 600. 00
7-30s of 1861	do	50. 00		50. 00
7-30s of 1864-'65	do	4, 450. 00	600. 00	5, 050. 00
Fractional currency	do	26, 208, 203. 33	4, 216. 98	26, 212, 420. 31
United States notes	do	29, 090, 564. 00		29, 090, 654. 00
Old demand notes	do	820. 00		820. 00
National bank notes	do		13, 254, 883. 00	13, 254, 883. 00
Aggregate		845, 522, 457. 33	37, 574, 179. 98	883, 096, 637. 31

No. 65.—UNITED STATES BONDS RETIRED, FROM MAY, 1869, TO JUNE 30, 1892.

Title of loan.	How retired.	Rate of interest.	To June 30, 1891.	During fiscal year.	Total.
		<i>Per ct.</i>			
Loan 1847	Redeemed	6	\$47,900		\$47,900
Bounty-land scrip	do	6	1,000	\$50	1,050
Loan of February, 1861	Purchased	6	10,612,000		10,612,000
	Redeemed	6	7,797,000		7,797,000
	Total		18,409,000		18,409,000
Oregon war debt	Purchased	6	256,800		256,800
	Redeemed	6	685,650		685,650
	Total		942,450		942,450
Loan of July and August, 1861	Purchased	6	48,776,700		48,776,700
	Redeemed	6	12,886,600		12,886,600
	Total		61,663,300		61,663,300
5-20s of 1862	Purchased	6	57,155,850		57,155,850
	Redeemed	6	430,273,550	1,300	430,274,850
	Converted	6	27,091,000		27,091,000
	Total		514,520,400	1,300	514,521,700
Loan of 1863	Purchased	6	19,854,250		19,854,250
	Redeemed	6	4,676,200		4,676,200
	Total		24,530,450		24,530,450
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	69,849,500	1,000	69,850,500
	Converted	6	12,218,650		12,218,650
	Total		125,527,900	1,000	125,528,900
5-20s of 1865	Purchased	6	36,023,350		36,023,350
	Redeemed	6	157,693,150		157,693,150
	Converted	6	9,586,600		9,586,600
	Total		203,303,100		203,303,100
Consols of 1865	Purchased	6	118,950,550		118,950,550
	Redeemed	6	205,217,750	4,450	205,222,200
	Converted	6	8,703,600		8,703,600
	Total		332,871,900	4,450	332,876,350
Consols of 1867	Purchased	6	62,846,950		62,846,950
	Redeemed	6	309,990,350	7,500	309,997,850
	Converted	6	5,807,500		5,807,500
	Exchanged	6	761,100		761,100
	Total		379,405,900	7,500	379,413,400
Consols of 1868	Purchased	6	4,794,050		4,794,050
	Redeemed	6	37,442,000	2,000	37,444,000
	Converted	6	211,750		211,750
	Exchanged	6	44,900		44,900
	Total		42,492,700	2,000	42,494,700
Total of 6 per cents			1,707,598,500	18,300	1,707,614,800
Texan indemnity stock	Redeemed	5	232,000		232,000
Loan of 1860	Redeemed	5	7,012,000	10,000	7,022,000
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

No. 65.—UNITED STATES BONDS RETIRED, FROM MAY, 1869, TO JUNE 30, 1892—
Continued.

Title of loan.	How retired.	Rate of interest.	To June 30, 1891.	During fiscal year.	Total.
10-40s of 1894.....	Redeemed	<i>Per ct.</i> 5	\$192,432,700	\$2,200	\$192,434,900
	Exchanged	5	2,089,500		2,089,500
	Total		194,522,200	2,200	194,524,400
Funded loan of 1881	Purchased	5	43,599,000		43,599,000
	Redeemed	5	72,850,100	350	72,850,450
	Total		116,449,100	350	116,449,450
Total of 5 per cents			338,213,300	12,550	338,225,850
Funded loan of 1891.....	Purchased	4½	143,518,200		143,518,200
	Redeemed	4½	55,612,600	24,225,800	79,838,400
	Total		199,130,800	24,225,800	223,356,600
Funded loan of 1907	Purchased	4	179,842,500		179,842,500
	Redeemed	4	1,418,850		1,418,850
	Total		181,261,350		181,261,350
Loan of July and August, 1861—continued.	Redeemed	3½	127,560,950	10,650	127,571,600
Loan of 1863—continued.....	Redeemed	3½	37,225,150	50	37,225,200
	Exchanged	3½	13,231,650		13,231,650
	Total		50,456,800	50	50,456,850
Funded loan of 1881—continued.	Redeemed	3½	109,133,650	500	109,134,150
	Exchanged	3½	232,349,600		292,349,600
	Total		401,483,250	500	401,483,750
Total of 3½ per cents			579,501,000	11,200	579,512,200
Loan of July 12, 1882.....	Redeemed	3	305,466,750	15,700	305,482,450
Funded loan of 1891—continued.	Redeemed	2		47,700	47,700
Total purchased			770,809,750		770,809,750
Total redeemed			2,153,928,000	24,329,250	2,178,257,850
Total converted			77,956,600		77,956,600
Total exchanged			308,476,750		308,476,750
Aggregate			3,311,171,700	24,329,250	3,335,500,950

No. 66.—BONDS OF THE LOANS GIVEN IN STATEMENT NO. 65, RETIRED PRIOR TO
MAY, 1869.

Title of loan.	How retired.	Rate of interest.	Amount.
Loan of 1847	Purchased and redeemed	<i>Per cent.</i> 6	\$28,181,500
		6	229,000
	Purchased and redeemed	5	4,748,000
		6	145,800
	do	5	1,551,000
Total			34,855,300

No. 67.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1892.

Loan.	Call.	When matured.	Amount called.	Redeemed during fis- cal year.	Total redeemed.	Outstand- ing.
5-20s of 1862.....	1	Dec. 1, 1871	\$99,959,600	\$600	\$99,941,100	\$18,500
	2	Mar. 7, 1872	16,222,250		16,218,850	3,400
	3	Mar. 20, 1872	20,105,500		20,083,150	22,350
	4	June 1, 1873	49,878,650		49,814,700	63,950
	5	Sept. 6, 1873	20,042,100		20,026,350	15,750
	6	Nov. 16, 1873	14,333,350		14,328,600	6,750
	7	Feb. 1, 1874	4,994,650		4,992,300	2,350
	8	Sept. 3, 1874	5,020,100		5,016,850	3,250
	9	Sept. 5, 1874	1,004,950		1,003,950	1,000
	10	Nov. 1, 1874	25,017,700	500	24,986,700	31,000
	11	Dec. 1, 1874	14,807,700	200	14,801,050	6,650
	12	Jan. 1, 1875	10,168,300		10,155,550	12,750
	13	Feb. 2, 1875	5,091,700		5,086,000	5,700
	14	May 1, 1875	15,028,350		15,008,700	19,650
	15	June 1, 1875	5,005,600		5,005,050	550
	16	June 11, 1875	29,998,700		29,980,200	18,500
	17	July 20, 1875	5,006,300		5,005,600	700
	18	Aug. 1, 1875	5,001,850		5,001,550	300
	19	Aug. 15, 1875	5,003,550		5,002,250	1,300
	20	Sept. 1, 1875	10,000,950		9,995,350	5,600
	21	Sept. 24, 1875	5,005,200		5,003,050	2,150
	22	Oct. 14, 1875	10,004,800		10,001,450	3,350
	23	Oct. 28, 1875	14,896,750		14,891,850	4,900
Total			391,600,600	1,300	391,350,200	250,400
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	1,000	9,096,400	8,100
	25	Dec. 1, 1875	8,043,900		8,043,900	
	26	Dec. 1, 1875	5,024,750		5,022,650	2,100
	27	Dec. 17, 1875	5,012,900		4,994,800	12,100
	28	Jan. 1, 1876	5,020,500		5,018,500	2,000
	29	Feb. 1, 1876	10,012,650		10,011,650	1,000
	30	Feb. 15, 1876	12,802,950		12,801,850	1,100
	31	Feb. 15, 1876	3,024,050		3,024,050	
Total			58,046,200	1,000	58,013,800	32,400
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		9,993,100	3,200
	34	Dec. 12, 1876	10,012,250		10,000,850	11,400
	35	Dec. 21, 1876	10,053,750		10,052,650	1,100
	36	Jan. 6, 1877	10,003,250		10,006,150	2,100
	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		10,048,300	
	44	June 27, 1877	10,005,500		10,004,500	1,000
	45	July 5, 1877	10,019,000		10,018,500	500
	46	Aug. 5, 1877	10,114,550		10,114,550	
Total			152,533,850		152,509,700	24,150
Consols of 1865	47	Aug. 21, 1877	10,160,650		10,151,100	9,550
	48	Aug. 28, 1877	10,018,650		10,013,150	5,500
	49	Sept. 11, 1877	15,000,500		14,991,750	8,750
	50	Oct. 5, 1877	10,003,300		9,997,550	5,750
	51	Oct. 16, 1877	10,012,050	100	10,000,700	11,350
	52	Oct. 19, 1877	10,006,150	50	9,998,700	7,450
	53	Oct. 27, 1877	10,012,600		10,004,950	7,650
	54	Nov. 3, 1877	10,063,700	2,000	10,056,350	7,350
	55	Mar. 6, 1878	10,032,250		10,029,200	3,050
	56	July 30, 1878	5,084,850	1,000	5,081,600	3,250
	57	Aug. 6, 1878	5,006,850	1,000	5,006,350	500
	58	Aug. 22, 1878	4,973,100	200	4,971,550	1,550
	59	Sept. 5, 1878	5,001,100		4,999,950	1,150
	60	Sept. 20, 1878	4,793,750		4,787,200	6,550
	61	Oct. 11, 1878	4,945,000		4,929,650	15,350
	62	Oct. 17, 1878	4,989,850		4,985,700	4,150
	63	Oct. 23, 1878	5,082,800		5,082,400	400
	64	Oct. 30, 1878	5,253,300		5,250,200	3,100
	65	Nov. 5, 1878	4,966,500		4,963,050	3,450
	66	Nov. 7, 1878	5,088,850		5,085,800	3,550
	67	Nov. 10, 1878	4,991,200		4,991,050	150
	68	Nov. 16, 1878	5,072,200		5,071,800	400

No. 67.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1892—Continued.

Loan.	Call.	When matured.	Amount called.	Redeemed during fis- cal year.	Total redeemed.	Outstand- ing.
Consols of 1865	69	Nov. 26, 1878	\$4,996,300	.....	\$4,994,100	\$2,200
	70	Dec. 4, 1878	4,620,650	.....	4,619,900	750
	71	Dec. 16, 1878	5,003,200	.....	5,001,700	1,500
	72	Feb. 16, 1879	5,059,650	.....	5,057,550	2,100
	73	Feb. 27, 1879	5,011,400	.....	5,010,600	800
	74	Mar. 9, 1879	5,006,400	\$100	5,004,900	1,500
	75	Mar. 18, 1879	12,374,950	.....	12,371,150	3,800
Total			202,631,750	4,450	202,509,150	122,600
Consols of 1867	76	Apr. 1, 1879	9,983,700	.....	9,974,700	9,000
	77	Apr. 4, 1879	9,893,300	50	9,879,900	13,400
	78	Apr. 6, 1879	10,314,700	.....	10,310,050	4,650
	79	Apr. 8, 1879	10,006,650	500	9,996,600	10,050
	80	Apr. 11, 1879	9,889,600	550	9,883,300	6,300
	81	Apr. 14, 1879	20,104,700	100	20,080,450	24,250
	82	Apr. 18, 1879	19,604,800	500	19,593,300	11,500
	83	Apr. 21, 1879	18,579,500	100	18,560,100	19,400
	84	Apr. 24, 1879	21,622,950	.....	21,609,250	13,700
	85	Apr. 28, 1879	20,253,900	.....	20,246,000	7,900
	86	May 1, 1879	20,161,250	.....	20,154,400	6,850
	87	May 6, 1879	20,044,250	100	20,038,100	6,150
	88	May 12, 1879	19,858,600	.....	19,839,300	19,300
	89	May 17, 1879	20,219,200	.....	20,213,250	5,950
	90	May 24, 1879	19,407,450	1,000	19,401,300	6,150
	91	June 4, 1879	10,674,400	300	10,666,500	7,900
	92	June 12, 1879	10,464,650	.....	10,461,900	2,750
	93	June 29, 1879	10,076,700	.....	10,064,800	11,900
	94	July 3, 1879	9,972,800	4,200	9,967,850	4,950
	95	July 4, 1879	19,213,050	100	19,200,500	12,550
Total			309,846,150	7,500	309,641,550	204,600
Consols of 1868	96	July 4, 1879	37,420,300	2,000	37,375,650	44,650
10-40s of 1864	97	July 9, 1879	10,294,150	.....	10,290,550	3,600
	98	July 18, 1879	157,607,600	2,200	157,568,300	39,300
	99	July 21, 1879	24,575,050	.....	24,575,050	.....
Total			192,476,800	2,200	192,433,900	42,900
Loan of 1858	100	July 23, 1879	260,000	.....	260,000	.....
Funded loan of 1881	101	May 21, 1881	25,030,100	.....	25,024,600	5,500
	103	Aug. 12, 1881	10,121,850	350	10,091,650	30,200
	104	Oct. 1, 1881	28,184,500	.....	28,180,400	4,100
Total			63,336,450	350	63,296,650	39,800
Loan of July and August, 1861	102	July 1, 1881	12,947,450	.....	12,886,600	60,850
Loan of 1863	102	July 1, 1881	4,687,800	.....	4,676,200	11,600
Loan of July and August, 1861—continued at $3\frac{1}{2}$ per cent.	105	Dec. 24, 1881	20,031,550	.....	20,031,550	.....
	106	Jan. 29, 1882	20,184,900	1,000	20,184,900	.....
	107	Mar. 13, 1882	19,564,100	.....	19,564,100	.....
	108	Apr. 8, 1882	20,546,700	9,500	20,546,600	100
	109	May 3, 1882	5,086,200	.....	5,086,200	.....
	110	May 10, 1882	5,010,200	.....	5,007,200	3,000
	111	May 17, 1882	5,096,550	.....	5,096,550	.....
	112	June 7, 1882	15,109,950	150	15,090,450	19,500
	113	July 1, 1882	11,227,500	.....	11,224,500	3,000
Total			121,857,650	10,650	121,832,050	25,600
Loan of 1863—continued at $3\frac{1}{2}$ per cent.	114	Aug. 1, 1882	15,024,700	50	15,024,700	.....
	115	Sept. 13, 1882	16,304,100	.....	16,303,500	600
	116	Oct. 4, 1882	3,269,650	.....	3,269,150	500
Total			34,598,450	50	34,597,350	1,100
Funded loan of 1881—continued at $3\frac{1}{2}$ per cent.	117	Dec. 23, 1882	25,822,600	.....	25,820,950	1,650
	118	Jan. 18, 1883	16,119,850	100	16,119,850	.....
	119	Feb. 10, 1883	15,221,800	.....	15,220,800	1,000
	120	May 1, 1883	15,215,350	400	15,214,950	400
	121	Nov. 1, 1883	30,753,350	.....	30,735,250	18,100
Total			103,132,950	500	103,111,800	21,150

No. 67.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1892.—Continued.

Loan.	Call.	When matured.	Amount called.	Redeemed during fiscal year.	Total redeemed.	Outstanding.
Loan of July 12, 1882	122	Dec. 1, 1883	\$15,272,100	.....	\$15,272,000	\$100
	123	Dec. 15, 1883	15,133,650	\$100	15,133,400	250
	124	Feb. 1, 1884	10,208,850	1,000	10,208,850	.....
	125	Mar. 15, 1884	10,047,850	.....	10,047,850	.....
	126	May 1, 1884	10,093,100	.....	10,092,200	900
	127	June 20, 1884	10,010,250	300	10,010,150	100
	128	June 30, 1884	10,151,050	300	10,147,750	3,300
	129	Aug. 1, 1884	10,040,800	.....	10,040,100	700
	130	Sept. 30, 1884	10,050,100	.....	10,050,100	.....
	131	Nov. 1, 1884	10,330,750	.....	10,329,750	1,000
	132	Feb. 1, 1886	10,098,150	.....	10,097,150	1,000
	133	Mar. 1, 1886	10,090,250	10,000	10,080,250	.....
	134	Apr. 1, 1886	10,012,750	.....	10,012,650	100
	135	May 1, 1886	10,009,850	.....	10,009,750	100
	136	June 1, 1886	10,002,900	.....	10,002,900	.....
	137	July 1, 1886	4,001,850	.....	4,001,250	600
	138	Aug. 1, 1886	4,007,700	.....	4,007,600	100
	139	Sept. 1, 1886	4,004,950	.....	4,004,850	100
	140	Sept. 15, 1886	10,003,650	.....	10,002,950	700
	141	Oct. 1, 1886	15,005,000	.....	15,005,000	.....
	142	Oct. 16, 1886	15,122,400	.....	15,117,600	4,800
	143	Nov. 1, 1886	15,008,300	.....	15,006,200	2,100
	144	Dec. 1, 1886	10,005,350	.....	10,005,200	150
	145	Feb. 1, 1887	10,010,900	.....	10,010,900	.....
	146	Mar. 1, 1887	13,887,000	.....	13,884,500	2,500
	147	Apr. 1, 1887	10,007,750	.....	10,007,550	200
	148	May 1, 1887	10,014,250	.....	10,013,850	400
	149	July 1, 1887	19,717,500	4,000	19,637,900	79,600
Total			302,259,000	15,700	302,160,200	98,800
Funded loan of 1891	150	Sept. 2, 1891	25,457,000	24,225,800	24,225,800	1,231,200

RECAPITULATION BY LOANS.

Loan.	Amount called.	Redeemed during fiscal year.	Total redeemed.	Outstanding.
5-20s of 1862	\$391,600,600	\$1,300	\$391,350,200	\$250,400
5-20s of March, 1864	946,600	.....	946,600	.....
5-20s of June, 1864	58,046,200	1,000	58,013,800	32,400
5-20s of 1865	152,533,850	.....	152,509,700	24,150
Consols of 1865	202,631,750	4,450	202,509,150	122,600
Consols of 1867	309,846,150	7,500	309,641,550	204,600
Consols of 1868	37,420,300	2,000	37,375,650	44,650
10-40s of 1864	192,476,800	2,200	192,433,900	42,900
Loan of 1858	260,000	.....	260,000	.....
Funded loan of 1881	63,336,450	350	63,296,650	39,800
Loan of July and August, 1861	12,947,450	.....	12,886,600	60,850
Loan of 1863	4,687,500	.....	4,676,200	11,600
Loan of July and August, 1861—continued at 3½ per cent	121,857,650	10,650	121,832,050	25,600
Loan of 1863—continued at 3½ per cent	34,598,450	50	34,597,350	1,100
Funded loan of 1881—continued at 3½ per cent	103,132,950	500	103,111,800	21,150
Loan of July 12, 1882	302,259,000	15,700	302,160,200	98,800
Funded loan of 1891	25,457,000	24,225,800	24,225,800	1,231,200
Total	2,014,039,000	24,271,500	2,011,827,200	2,211,800

No. 68.—CHANGES DURING THE FISCAL YEAR 1892 IN THE PRINCIPAL OF THE INTEREST-BEARING DEBT AND DEBT ON WHICH INTEREST HAS CEASED.

Title of loan.	Rate per cent of interest.	Outstanding June 30, 1891, as per debt statement.	Increase.	Decrease.	Outstanding June 30, 1892.
<i>Interest-bearing debt.</i>					
Funded loan of 1891.....	4½	\$50,869,200.00		\$50,869,200	
Funded loan of 1891—continued.....	2		\$25,412,200	47,700	\$25,364,500.00
Funded loan of 1907.....	4	559,500,000.00	15,250		559,515,250.00
Refunding certificates.....	4	93,920.00		10,340	83,580.00
Total.....		610,529,120.00	25,427,450	50,927,240	585,029,330.00
<i>Debt on which interest has ceased.</i>					
Old debt.....	1-10 to 6	151,820.26		50	151,770.26
Loan of 1847.....	6	950.00			950.00
Texas indemnity stock.....	5	20,000.00			20,000.00
Loan of 1858.....	5	2,000.00			2,000.00
Loan of 1860.....	5	10,000.00		10,000	
5-20s of 1862.....	6	251,700.00		1,300	250,400.00
5-20s of June, 1864.....	6	33,400.00		1,000	32,400.00
5-20s of 1865.....	6	24,150.00			24,150.00
10-40s of 1864.....	5	45,100.00		2,200	42,900.00
Consols of 1865.....	6	127,050.00		4,450	122,600.00
Consols of 1867.....	6	212,100.00		7,500	204,600.00
Consols of 1868.....	6	46,650.00		2,000	44,650.00
Loan of February, 1861.....	5	6,000.00			6,000.00
Funded loan of 1881.....	5	40,150.00		353	39,800.00
Funded loan of 1881—continued.....	3½	21,650.00		500	21,150.00
Oregon war debt.....	6	2,550.00			2,550.00
Loan of July and August, 1861.....	6	60,850.00			60,850.00
Loan of July and August, 1861—continued.....	3½	36,250.00		10,650	25,600.00
Loan of 1863 (1881's).....	6	11,600.00			11,600.00
Loan of 1863—continued.....	3½	1,150.00		50	1,100.00
Loan of July 12, 1882.....	3	114,500.00		15,700	98,800.00
Funded loan 1891.....	4½		25,457,000	24,225,800	1,231,200.00
Treasury notes of 1861.....	6	2,500.00			2,500.00
7-30s of 1861.....	7 3-10	10,800.00			10,800.00
One-year notes of 1863.....	5	33,485.00		280	33,205.00
Two-year notes of 1863.....	5	28,150.00		200	27,950.00
Compound-interest notes.....	6	179,140.00		3,200	175,940.00
7-30s of 1864-'65.....	7 3-10	129,050.00		600	128,450.00
Certificates of indebtedness.....	6	4,000.00			4,000.00
Temporary loan.....	4 to 6	2,960.00			2,960.00
Three per cent certificates.....	3	5,000.00			5,000.00
Total.....		1,614,705.26	25,457,000	24,285,830	2,785,875.26
Aggregate.....		612,143,825.26	50,884,450	75,213,070	587,815,205.26

No. 69.—LAWFUL MONEY DEPOSITED IN THE TREASURY EACH MONTH OF THE FISCAL YEAR 1892 FOR THE REDEMPTION OF NATIONAL-BANK NOTES.

Month.	Five per cent account.	Failed account.	Liquidating account.	Reducing account.	Total.
1891—July.....	\$4,805,041.81		\$73,900.00	\$105,130.00	\$4,984,071.81
August.....	3,611,596.00		55,750.00	55,120.00	3,722,466.00
September.....	3,868,451.95		202,700.00	635,793.00	4,706,944.95
October.....	3,821,945.50	\$10,257.00	97,874.00	46,800.00	3,976,876.50
November.....	3,928,517.10	42,974.50	66,011.00	83,655.00	4,121,187.60
December.....	4,814,986.85		207,270.00	79,200.00	5,131,456.85
1892—January.....	4,780,699.53		55,750.00	103,500.00	4,939,949.53
February.....	5,810,304.19	8,949.00	56,961.00		5,876,214.19
March.....	5,134,042.62	52,880.00	153,702.50	18,000.00	5,358,625.12
April.....	4,221,439.45	125,550.00	212,830.00	78,750.00	4,638,569.45
May.....	4,108,226.01	20,700.00	148,450.00	101,250.00	4,378,626.01
June.....	5,505,259.42	45,000.00	33,250.00	182,250.00	5,765,759.42
Total.....	54,440,540.49	806,310.50	1,364,448.50	1,489,448.00	57,600,747.49

No. 70.—DISBURSEMENTS FROM REDEMPTION ACCOUNTS OF NATIONAL BANKS EACH MONTH OF THE FISCAL YEAR 1892 AND BALANCE ON DEPOSIT.

Month.	For notes redeemed.	Transfers and repayments.	Total disbursements.	Balance.
1891—July	\$5,928,207.00	\$53,779.94	\$5,981,986.94	\$43,492,414.31
August	3,985,506.50	9,764.47	3,995,270.97	43,219,009.40
September	5,729,068.50	46,493.75	5,775,562.25	42,150,902.10
October	5,120,497.50	48,947.40	5,169,444.90	40,958,423.70
November	6,004,044.50	95,614.50	6,099,659.00	38,979,952.30
December	5,790,252.00	114,752.43	5,905,004.43	38,206,404.72
1892—January	6,557,222.50	17,546.97	6,574,769.47	36,571,584.78
February	7,158,558.50	22,662.92	7,181,221.42	35,266,577.55
March	6,071,222.50	54,991.23	6,126,213.73	34,498,988.94
April	5,029,440.00	10,424.76	5,039,864.76	34,097,693.63
May	5,632,914.50	11,067.74	5,643,982.24	32,832,337.40
June	6,121,802.00	15,510.00	6,137,312.00	32,460,784.82
Total	69,128,736.00	501,556.11	69,630,292.11	.....

No. 71.—NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION EACH MONTH OF THE FISCAL YEAR 1892 FROM THE PRINCIPAL CITIES AND OTHER PLACES.

Month.	New-York.	Boston.	Philadel- phia.	Chicago.	Cincinnati.	St. Louis.
1891—July	\$3,153,011	\$681,800	\$359,500	\$447,500	\$126,000	\$94,000
August	2,080,592	632,100	352,904	353,518	109,000	92,000
September	1,973,612	565,200	391,000	350,000	134,500	105,000
October	1,968,063	633,000	484,883	433,249	120,500	122,001
November	1,940,369	674,800	341,000	434,404	184,421	112,000
December	2,526,042	831,200	497,564	359,500	153,916	101,000
1892—January	3,876,049	1,046,500	451,972	515,500	151,500	113,500
February	2,786,404	636,000	330,250	436,000	237,000	100,710
March	2,137,092	493,125	437,322	411,500	160,000	102,500
April	2,313,785	557,000	513,561	448,950	106,000	121,501
May	2,930,202	688,500	415,000	445,000	230,500	101,500
June	3,151,300	564,094	478,800	415,000	224,500	73,000
Total	30,845,431	8,053,319	5,053,256	5,050,121	1,937,837	1,238,712

Month.	Balti- more.	New Orleans.	Provi- dence.	Pitts- burg.	Other places.	Total.	Pack- ages.
1891—July	\$163,000	\$89,500	\$82,770	\$41,605	\$1,129,931	\$6,368,617	1,432
August	138,000	103,000	66,500	38,150	1,016,224	4,981,988	1,339
September	138,000	98,000	50,000	41,002	864,065	4,710,379	1,276
October	186,000	97,000	85,000	60,725	948,663	5,188,589	1,407
November	149,000	96,217	63,000	29,980	988,629	5,013,820	1,272
December	201,000	63,000	50,000	60,432	1,065,680	5,900,334	1,468
1892—January	166,000	92,000	116,000	40,745	1,218,718	7,788,484	1,508
February	182,000	80,000	70,000	24,000	1,183,813	6,066,177	1,350
March	150,000	83,000	83,000	42,340	1,176,866	5,276,655	1,449
April	200,000	72,000	99,000	50,191	1,157,767	5,639,755	1,412
May	212,000	68,000	85,000	43,680	1,129,017	6,357,399	1,429
June	185,000	68,000	77,000	44,696	1,042,459	6,323,849	1,340
Total	2,070,000	1,009,717	927,270	517,546	12,921,837	69,625,046	16,682

No. 72.—REDEMPTIONS AND DELIVERIES OF NATIONAL-BANK NOTES EACH MONTH OF THE FISCAL YEAR 1892 AND BALANCE ON HAND.

Month.	Redemptions.	Deliveries on redemption accounts.	Deposited in Treas- ury.	On hand, charged to 5 per cent ac- count.	On hand, unassorted.
1891—July	\$6,310,165.06	\$6,025,077.00	\$25,798.00	\$150,730.00	\$5,650,921.73
August	4,874,458.15	4,011,146.50	15,263.00	125,000.00	6,524,610.38
September	4,674,798.60	5,731,263.50	4,187.00	122,890.00	5,466,153.48
October	5,140,394.94	5,130,407.50	3,110.00	112,260.00	5,482,940.92
November	4,974,270.85	5,891,704.50	4,500.00	225,320.00	4,448,667.27
December	5,706,001.00	5,824,522.00	4,933.00	191,050.00	4,359,483.27
1892—January	7,805,605.15	6,513,792.50	8,709.00	234,480.00	5,599,156.92
February	6,056,885.75	7,196,348.50	6,584.00	196,690.00	4,490,900.17
March	5,226,293.30	6,105,922.50	5,406.00	161,990.00	3,640,564.97
April	5,587,576.90	5,094,730.00	2,920.00	96,700.00	4,195,781.87
May	6,244,467.95	5,380,684.50	3,978.00	149,930.00	4,803,337.32
June	6,375,724.40	6,086,152.00	9,815.00	184,580.00	5,047,464.72
Total	68,976,642.07	69,191,756.00	95,113.00	.....	.....

No. 73.—REDEEMED NATIONAL-BANK NOTES DELIVERED FROM THE TREASURY EACH MONTH OF THE FISCAL YEAR 1892 AND BALANCE ON HAND.

Month.	For return to banks of issue.	For destruction and re-issue.	For destruction and retirement.	Total.	Balance.
1891—July	\$1,020,370.00	\$3,306,090.00	\$1,698,617.00	\$6,025,077.00	\$5,801,651.73
August	909,920.00	1,900,690.00	1,200,536.50	4,011,146.50	6,649,700.38
September	1,313,240.00	2,750,265.00	1,667,763.50	5,731,268.50	5,589,043.48
October	1,033,910.00	2,875,760.00	1,221,457.50	5,131,127.50	5,595,200.92
November	1,219,260.00	2,916,770.00	1,754,954.50	5,890,984.50	4,673,987.27
December	1,493,100.00	2,934,260.00	1,397,162.00	5,824,522.00	4,550,535.27
1892—January	1,700,750.00	3,324,870.00	1,488,172.50	6,513,792.50	5,833,636.92
February	1,874,170.00	3,802,845.00	1,519,333.50	7,196,348.50	4,687,590.17
March	1,636,950.00	3,263,600.00	1,205,372.50	6,105,922.50	3,802,554.97
April	1,184,720.00	2,871,565.00	1,038,445.00	5,094,730.00	4,292,481.87
May	1,498,300.00	3,059,700.00	1,022,684.50	5,580,684.50	4,952,287.32
June	1,792,010.00	3,275,920.00	1,018,222.00	6,086,152.00	5,232,044.72
Total	16,676,700.00	36,282,335.00	16,232,721.00	69,191,756.00	.....

No. 74.—RESULT OF THE COUNT OF NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION, BY FISCAL YEARS.

Fiscal year.	Claimed by owners.	"Overs."	"Shorts."	Referred and returned.
1875.....	\$154,526,760.16	\$24,644.85	\$20,223.50	\$1,620,557.39
1876.....	210,032,975.26	16,491.42	16,175.26	1,065,002.20
1877.....	242,885,375.14	24,996.58	29,704.43	1,278,903.86
1878.....	213,151,458.56	37,649.20	16,394.60	384,372.22
1879.....	157,065,844.96	22,148.42	9,906.35	329,323.34
1880.....	61,586,475.68	6,461.30	9,868.97	305,432.14
1881.....	59,650,259.43	13,231.38	6,618.25	569,971.06
1882.....	76,089,827.48	11,222.13	13,405.13	672,427.09
1883.....	102,582,656.73	8,092.09	10,103.35	727,282.98
1884.....	126,220,881.34	6,066.30	3,785.60	455,333.05
1885.....	150,257,840.01	17,060.07	6,445.25	329,249.19
1886.....	130,296,606.82	25,528.97	8,246.65	277,194.78
1887.....	87,689,687.15	16,404.07	22,356.00	464,413.45
1888.....	99,046,534.34	14,749.28	2,741.70	806,396.48
1889.....	89,037,811.75	4,048.62	6,836.85	811,835.55
1890.....	70,242,489.45	8,540.90	4,954.55	383,993.35
1891.....	67,475,113.15	10,661.05	43,819.00	622,989.80
1892.....	69,625,086.73	9,832.70	10,784.50	642,348.95
Total	2,168,053,184.14	277,829.33	242,369.94	11,747,026.88

Fiscal year.	Rejected.	Counterfeit.	Express charges.	Net proceeds.
1875.....	\$15,028.12	\$3,741.00	.....	\$152,891,855.00
1876.....	7,709.22	5,188.00	.....	208,955,392.00
1877.....	4,755.91	5,634.00	.....	241,591,373.52
1878.....	3,997.13	4,008.00	.....	212,780,335.81
1879.....	6,282.58	3,016.00	\$25,842.15	157,303,622.06
1880.....	7,870.23	3,846.75	9,938.41	61,255,980.48
1881.....	22,763.37	4,324.50	3,345.03	59,056,468.60
1882.....	3,832.35	4,151.00	1,152.09	75,405,581.95
1883.....	4,337.62	4,559.50	725.84	101,843,739.53
1884.....	3,365.77	3,770.50	523.54	125,760,169.18
1885.....	3,636.49	3,560.00	612.25	149,931,396.00
1886.....	3,822.28	2,720.00	526.96	130,029,625.12
1887.....	2,554.23	2,924.00	573.58	87,213,269.96
1888.....	1,979.40	2,722.00	716.62	98,246,727.42
1889.....	2,178.72	2,191.50	957.18	88,217,860.57
1890.....	3,111.50	2,634.50	313.75	69,856,022.70
1891.....	2,674.00	2,800.00	241.70	66,813,249.70
1892.....	2,358.00	2,529.60	256.31	68,976,642.07
Total	102,256.92	64,320.85	45,725.41	2,156,129,313.47

No. 75.—DISPOSITION MADE OF THE NOTES REDEEMED AT THE NATIONAL BANK REDEMPTION AGENCY, BY FISCAL YEARS.

Fiscal year.	Returned to banks of issue.	Delivered to the Comptroller of the Currency.				Deposited in Treasury.	Balance on hand.
		Five per cent account.	Reducing account.	Liquidating account.	Failed account.		
1875.....	\$15,213,500	\$115,109,445				\$17,532,008.00	\$5,036,902.00
1876.....	97,478,700	78,643,155				29,927,900.00	7,942,559.00
1877.....	151,070,300	62,518,600				24,439,700.00	11,505,312.52
1878.....	152,437,300	51,585,400				11,852,100.00	8,410,848.33
1879.....	112,411,800	40,204,700				9,313,382.00	3,784,589.29
1880.....	24,280,500	29,861,700				7,100,386.00	3,097,983.77
1881.....	6,763,600	40,080,700				12,466,045.00	2,844,107.37
1882.....	3,801,500	53,838,500				16,078,700.00	3,630,989.32
1883.....	15,572,100	59,875,000	\$17,642,860.00	\$1,146,889.00		4,674,927.00	6,562,943.85
1884.....	26,255,500	72,260,700	20,486,304.00	2,899,060.00		3,589,808.00	6,861,741.03
1885.....	45,634,800	72,669,700	20,692,213.00	5,236,257.00		5,769,080.00	6,791,087.93
1886.....	46,701,100	54,532,935	14,311,170.00	13,412,608.50		4,022,497.50	3,840,402.05
1887.....	20,786,840	30,506,030	19,647,970.50	16,687,549.50		1,259,942.60	2,165,539.41
1888.....	17,453,780	25,843,765	29,008,271.00	20,662,140.25	\$398,580.20	275,350.30	6,770,380.08
1889.....	17,084,590	27,443,340	28,159,373.53	17,807,773.90	418,974.50	114,970.30	3,959,218.75
1890.....	12,590,880	23,275,005	22,021,661.50	11,327,772.00	284,455.50	112,206.00	4,203,261.45
1891.....	12,543,220	27,494,445	16,638,873.00	8,339,876.00	359,278.50	107,547.00	5,542,271.65
1892.....	16,676,700	36,282,335	9,691,685.00	6,212,259.50	328,776.50	95,113.00	5,232,044.72
Total.....	795,456,510	902,025,455	198,300,390.50	103,693,185.05	1,790,065.20	149,631,662.40	.....

No. 76.—MODE OF PAYMENT FOR NOTES REDEEMED AT THE NATIONAL BANK REDEMPTION AGENCY, BY FISCAL YEARS.

Fiscal year.	Transfer checks.	United States currency.	Fractional silver coin.	Standard silver dollars.
1875.....	\$58,325,756.00	\$50,858,842.00		
1876.....	92,374,801.00	40,120,338.00		
1877.....	95,212,743.45	34,588,129.15	\$468,974.00	
1878.....	75,361,427.23	23,046,418.44	549,645.40	
1879.....	51,718,253.06	14,617,619.41	52,178.90	\$96,683.32
1880.....	10,852,505.53	21,174,826.66	28,230.59	174,831.85
1881.....	22,415,972.28	10,567,744.21	85,164.56	215,045.27
1882.....	32,992,144.72	23,222,831.83	246,447.42	269,918.44
1883.....	56,018,447.71	23,668,064.66	296,257.79	242,518.37
1884.....	77,991,916.83	24,080,304.62	158,127.60	1,015,519.10
1885.....	105,840,234.80	10,236,730.27	135,773.22	482,500.35
1886.....	74,149,555.26	9,204,752.76	103,843.62	451,194.22
1887.....	39,996,984.07	15,657,298.62	97,670.41	248,970.92
1888.....	53,463,333.36	19,280,725.65	90,684.97	202,537.79
1889.....	49,669,676.83	18,289,430.13	91,265.70	144,318.19
1890.....	30,271,993.55	21,819,638.05	62,103.60	104,257.90
1891.....	33,204,177.04	20,023,309.60	59,635.10	105,172.20
1892.....	28,643,402.79	26,965,497.35	88,075.80	35,349.75
Total.....	989,003,325.51	425,422,511.01	2,614,078.68	3,788,817.67

Fiscal year.	Counter redemptions.	Credit in general account.	Credit in redemption account.	Total.
1875.....	\$100,000.00	\$24,066,844.00	\$19,040,413.00	\$152,891,855.00
1876.....	4,738,979.00	19,078,209.00	52,643,065.00	208,955,392.00
1877.....	6,675,000.00	12,789,757.00	91,856,769.92	241,591,373.52
1878.....	2,661,021.00	12,600,083.76	98,552,739.98	212,780,335.81
1879.....	5,089,222.80	35,148,181.38	50,581,484.09	157,303,622.96
1880.....	3,883,417.60	18,218,070.37	6,924,097.88	61,255,980.48
1881.....	3,522,607.00	8,936,232.92	4,313,702.36	59,056,468.60
1882.....	4,033,402.40	10,106,238.45	4,534,598.69	75,405,581.95
1883.....	3,941,638.00	12,428,692.86	5,248,120.14	101,843,739.53
1884.....	3,826,293.00	12,960,221.66	5,727,786.37	125,760,169.18
1885.....	3,848,090.50	13,944,370.50	6,443,697.26	149,931,396.90
1886.....	3,385,485.00	31,007,087.30	6,727,706.96	130,029,625.12
1887.....	4,200,654.50	24,768,344.79	2,243,346.65	87,213,269.96
1888.....	3,229,772.00	20,149,324.00	1,830,349.65	98,246,727.42
1889.....	3,280,275.50	15,589,994.27	1,152,890.95	88,217,860.57
1890.....	2,912,686.00	14,025,166.30	660,177.30	69,856,022.70
1891.....	1,253,023.00	11,582,031.00	585,901.76	66,813,249.70
1892.....	1,256,466.00	11,343,243.03	644,606.75	68,976,642.07
Total.....	66,838,033.30	308,751,092.59	359,711,454.71	2,156,129,313.47

No. 77.—DEPOSITS, REDEMPTIONS, ASSESSMENTS FOR EXPENSES, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF THE FIVE PER CENT REDEMPTION FUND OF NATIONAL BANKS, BY FISCAL YEARS, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Assessments.	Transfers and repayments.	Balance.
1875	\$140,874,563.53	\$130,322,945.00		\$1,000,262.76	\$9,551,355.77
1876	177,485,074.44	176,121,855.00	\$290,965.37	1,634,644.11	8,988,965.73
1877	215,580,271.83	214,361,300.00	365,193.31	782,797.06	9,059,947.19
1878	205,308,371.37	203,416,400.00	357,066.10	530,180.92	10,064,671.54
1879	156,670,138.19	152,455,000.00	317,942.48	580,732.28	13,381,134.97
1880	56,512,201.10	54,837,600.00	240,949.95	789,961.25	14,024,824.87
1881	48,831,326.63	46,844,300.00	143,728.39	1,415,570.04	14,452,553.07
1882	58,041,777.64	57,644,500.00	126,212.12	978,047.03	13,745,571.56
1883	76,307,727.55	75,452,100.00	142,508.72	1,136,352.83	13,322,337.56
1884	98,883,599.17	98,553,100.00	150,611.53	1,314,180.15	12,188,045.05
1885	117,172,640.18	118,745,200.00	178,579.34	1,077,584.73	9,359,321.16
1886	103,359,393.61	100,794,895.00	175,522.15	1,552,680.34	10,195,617.28
1887	52,522,359.27	51,261,200.00	160,611.15	3,327,246.34	7,968,919.06
1888	43,290,223.72	43,379,185.00	135,180.53	1,219,495.34	6,525,281.91
1889	44,916,163.37	44,491,370.00	139,719.98	1,390,770.35	5,419,584.95
1890	36,424,560.95	35,890,235.00	129,207.10	504,386.92	5,320,316.88
1891	39,891,264.52	40,199,345.00	107,719.52	432,579.69	4,471,937.19
1892	54,440,540.49	52,896,015.00	99,014.21	220,172.90	5,697,275.57
Total	1,726,512,197.56	1,697,606,545.00	3,260,731.95	19,887,645.04	

No. 78.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, AND REDUCING CIRCULATION, BY FISCAL YEARS, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>Failed.</i>				
1867	\$44,000.00	\$87,230.00		
1868	648,171.95	554,752.65		\$20,189.30
1869	653,220.20	419,978.90		253,430.60
1870	27,732.00	122,227.60		158,935.00
1871	96,209.60	104,159.50		150,985.10
1872	1,473,459.25	842,369.35		782,075.00
1873	474,701.25	818,627.00		438,149.25
1874	724,126.54	458,510.00		703,705.79
1875	1,434,065.96	1,115,693.00		1,022,138.75
1876	586,535.00	770,818.80		897,854.95
1877	855,988.25	773,915.00		919,928.20
1878	598,104.50	752,497.50		765,545.20
1879	814,870.25	636,613.50		943,791.95
1880	217,008.00	382,116.50		778,683.45
1881	325,562.50	426,888.50		677,357.45
1882	975,729.25	553,504.50		1,119,582.20
1883	452,787.50	722,808.00		849,561.70
1884	634,780.00	625,212.00		859,129.70
1885	837,413.00	703,785.50	\$99,323.00	893,434.20
1886	885,440.00	608,707.00		1,170,167.20
1887	297,890.00	406,773.50	83,445.00	1,977,838.70
1888	581,338.00	437,793.20		1,121,383.50
1889	217,880.00	418,974.50		920,289.00
1890	126,410.00	284,455.50		762,243.50
1891	410,815.00	359,278.50		813,780.00
1892	305,310.50	328,776.50	36,930.00	754,384.00
Total	14,700,548.50	13,726,466.50	219,698.00	
<i>In liquidation.</i>				
1867	37,490.00	5,600.00		31,890.00
1868	92,198.25	17,427.75		106,660.50
1869	112,500.00	38,430.50		180,730.00
1870	758,428.00	80,527.65		858,630.35
1871	2,920,861.00	1,203,367.50		2,576,123.85
1872	1,999,645.00	2,531,784.55		2,043,984.30
1873	1,858,620.00	2,423,151.00		1,479,453.30
1874	2,561,283.00	915,900.00	903.00	3,123,846.30
1875	3,316,721.00	1,974,954.00	2,000.00	4,463,613.30
1876	2,607,643.00	2,509,456.50		4,561,799.80
1877	1,878,016.00	2,405,317.00	29,662.00	4,004,836.80
1878	2,561,039.50	1,810,752.00	163,429.50	4,591,694.80

No. 78.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, ETC.—Continued.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>In liquidation—Continued.</i>				
1879.....	\$2,569,228.00	\$1,554,086.50	\$179,594.00	\$5,427,242.30
1880.....	1,056,183.00	1,058,414.50	.....	5,425,010.80
1881.....	1,281,961.00	1,144,906.40	.....	5,562,065.40
1882.....	7,957,752.00	1,769,756.00	17,757.00	11,732,304.40
1883.....	7,284,980.00	4,595,593.00	.....	14,421,691.40
1884.....	5,015,950.50	5,746,173.50	531,900.00	13,159,568.40
1885.....	12,684,354.00	7,066,226.50	109,793.00	18,667,902.90
1886.....	35,202,542.75	14,637,711.00	143,556.00	39,089,138.65
1887.....	31,435,378.25	17,313,545.00	91,229.00	53,119,742.90
1888.....	25,539,318.10	20,717,893.25	255,897.60	57,685,270.15
1889.....	3,386,676.00	17,807,773.90	21,660.00	43,242,512.25
1890.....	1,306,313.00	11,327,772.00	9,740.00	33,211,313.25
1891.....	1,682,370.00	8,330,876.00	600.00	26,562,207.25
1892.....	1,364,448.50	6,212,259.50	66,485.50	21,647,910.75
Total.....	158,471,899.85	135,199,745.50	1,624,243.60	.....
<i>Reducing circulation.</i>				
1875.....	21,164,854.00	7,822,019.00	624,920.00	12,717,915.00
1876.....	20,300,469.00	21,044,412.00	401,266.00	20,572,706.00
1877.....	9,985,065.00	21,871,523.00	619,652.00	8,066,596.00
1878.....	6,080,650.00	9,446,626.00	260,337.00	4,440,283.00
1879.....	7,222,805.00	5,866,001.00	572,000.00	5,225,027.00
1880.....	13,042,896.00	4,961,385.00	172,611.00	13,133,927.00
1881.....	26,063,959.00	10,773,004.00	1,517,446.00	26,907,436.00
1882.....	15,522,365.00	14,505,346.00	3,719,612.00	24,204,843.00
1883.....	16,200,398.00	18,233,878.50	1,284,705.00	20,686,657.50
1884.....	25,389,470.00	20,486,304.00	440,400.50	25,349,423.00
1885.....	17,927,785.00	20,692,213.00	3,550,000.00	19,034,995.00
1886.....	16,514,285.00	14,311,170.00	1,248,710.00	19,989,400.00
1887.....	44,396,630.00	19,647,970.50	842,723.00	43,895,336.50
1888.....	20,400,030.00	29,008,271.00	2,140,905.50	33,146,190.00
1889.....	29,578,580.00	28,159,373.50	677,061.00	33,883,335.50
1890.....	10,217,387.00	22,021,661.50	438,258.00	21,645,803.00
1891.....	8,049,130.00	16,638,873.00	413,655.00	12,642,465.00
1892.....	1,489,448.00	9,691,685.00	78,953.50	4,361,214.50
Total.....	318,546,206.62	295,181,716.00	19,003,275.50	.....
<i>Aggregate.</i>				
1867.....	81,490.00	92,830.00	.....	.....
1868.....	740,370.20	602,130.40	.....	126,840.80
1869.....	765,720.20	458,409.40	.....	434,160.60
1870.....	786,160.00	202,755.25	.....	1,017,565.35
1871.....	3,017,070.60	1,307,527.00	.....	2,727,108.95
1872.....	3,473,104.25	3,374,153.90	.....	2,826,059.30
1873.....	2,333,321.25	3,241,778.00	.....	1,017,602.55
1874.....	3,285,409.54	1,374,500.00	900.00	3,827,612.09
1875.....	25,915,640.96	10,912,666.00	626,920.00	18,203,667.05
1876.....	32,494,647.00	24,324,687.30	401,266.00	25,972,360.75
1877.....	12,719,069.25	25,050,755.00	649,314.00	12,991,361.00
1878.....	9,239,794.00	12,009,875.50	423,766.50	3,797,513.00
1879.....	10,606,903.25	8,050,701.00	751,654.00	11,506,061.25
1880.....	14,310,087.00	6,401,916.00	172,611.00	19,337,621.25
1881.....	27,671,482.50	12,344,798.90	1,517,446.00	33,146,558.85
1882.....	24,455,846.25	16,808,606.50	3,737,369.00	37,056,729.60
1883.....	23,938,165.50	23,552,279.50	1,284,705.00	36,157,910.60
1884.....	31,040,200.50	26,857,689.50	972,300.50	39,368,121.10
1885.....	31,449,552.00	28,462,225.00	3,759,116.00	38,596,352.10
1886.....	52,602,267.75	29,537,588.00	1,392,306.00	60,248,705.85
1887.....	76,129,898.25	37,368,289.00	1,017,397.00	97,992,918.10
1888.....	46,520,686.10	50,163,957.45	2,396,803.10	91,652,843.65
1889.....	33,183,136.00	46,386,121.90	698,721.00	78,051,136.75
1890.....	11,650,110.00	33,633,889.00	447,998.00	55,619,359.75
1891.....	10,142,315.00	35,329,027.50	414,255.00	40,018,392.25
1892.....	3,160,207.00	16,232,721.00	182,369.00	26,765,509.25
Total.....	491,718,664.35	444,107,928.00	20,847,217.10	.....

No. 79.—EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES, BY FISCAL YEARS.

Year.	Charges for transportation.	Salaries.	Stationery, printing, and binding.	Contingent expenses.	Total.
1875.....	\$88,098.31	\$158,227.39	\$12,290.72	\$32,348.95	\$290,965.37
1876.....	159,142.84	188,018.94	9,174.68	8,856.85	365,193.31
1877.....	189,362.05	150,695.68	10,422.40	6,585.97	357,066.10
1878.....	173,420.60	136,580.63	5,750.32	2,190.93	317,942.48
1879.....	98,298.75	133,956.27	5,491.82	3,203.11	240,949.95
1880.....	34,764.24	104,350.08	3,666.98	947.09	143,728.39
1881.....	33,843.86	89,564.72	2,271.87	531.67	126,212.12
1882.....	39,203.31	87,593.56	2,341.93	390.58	129,529.38
1883.....	57,190.86	86,213.35	3,291.95	896.11	147,592.27
1884.....	68,684.11	88,426.79	3,069.75	716.00	160,896.65
1885.....	85,255.48	93,371.82	2,734.96	444.90	181,857.16
1886.....	74,490.52	89,065.18	4,854.54	333.11	168,243.35
1887.....	48,020.53	87,450.54	2,484.32	1,011.61	138,967.00
1888.....	51,529.76	86,232.40	3,268.22	111.10	141,141.48
1889.....	42,413.56	85,974.55	2,064.16	738.40	131,190.67
1890.....	19,862.65	83,841.30	3,157.53	981.91	107,843.39
1891.....	18,536.54	78,989.85	1,671.00	169.13	99,366.52
1892.....	19,305.54	77,131.13	3,553.54	603.49	100,593.70
Total.....	1,301,423.51	1,905,684.18	81,110.69	61,060.91	3,349,279.29

No. 80.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FOR THE FISCAL YEAR 1892.

Dr.	Amount.	Cr.	Amount.
To cash balance June 30, 1891...	\$5,542,271.65	By national-bank notes, fit for circulation, forwarded to national banks by express.....	\$16,676,700.00
To packages on hand with unbroken seals, June 30, 1891...	41.00	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.....	52,515,056.00
To national-bank notes received for redemption.....	69,625,045.73	By United States notes deposited in the Treasury of the United States.....	95,113.00
To "overs" reported in national-bank notes received for redemption.....	9,832.70	By packages referred and moneys returned.....	642,348.95
		By express charges deducted.....	256.31
		By counterfeit notes rejected and returned.....	2,529.60
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency...	2,358.00
		By "shorts" reported in national-bank notes received for redemption.....	
		By packages with unbroken seals.....	10,784.50
		By cash balance June 30, 1892..	5,232,044.72
Total.....	75,177,191.08	Total.....	75,177,191.08

No. 81.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FROM JULY 1, 1874, TO JUNE 30, 1892.

Dr.	Amount.	Cr.	Amount.
To national-bank notes received for redemption.....	\$2, 168, 053, 184. 14	By national-bank notes, fit for circulation, deposited in the Treasury and forwarded to national banks by express...	\$811, 409, 301. 00
To "overs" reported in national-bank notes received for redemption	277, 829. 33	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency	1, 205, 809, 096. 35
		By notes of failed and liquidating national banks and United States notes deposited in the Treasury of the United States	133, 678, 871. 40
		By packages referred and moneys returned	11, 747, 026. 88
		By express charges deducted	45, 725. 41
		By counterfeit notes rejected and returned	64, 320. 85
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency...	102, 256. 92
		By "shorts" reported in national-bank notes received for redemption	242, 369. 94
		By cash balance June 30, 1892	5, 232, 044. 72
Total	2, 168, 331, 013. 47	Total	2, 168, 331, 013. 47

No. 82.—CHANGES DURING THE FISCAL YEAR 1892 IN THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

Total force in Treasurer's office June 30, 1891	276
Appointed	14
Transferred to Treasurer's office	3
	— 17
Died	6
Resigned	8
Removed	3
Transferred from Treasurer's office	3
	— 20
	— 3
Total force in Treasurer's office June 30, 1892	273

No. 83.—APPROPRIATIONS MADE FOR THE FORCE EMPLOYED IN THE TREASURER'S OFFICE AND SALARIES PAID DURING THE FISCAL YEAR 1892.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	\$273, 364. 80	\$271, 637. 09	\$1, 727. 71
Reimbursable roll: force employed in redemption of national currency	61, 800. 00	60, 686. 71	1, 113. 29
Total	335, 164. 80	332, 323. 80	2, 841. 00

(No. 2).

REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., November 1, 1892.

SIR: As required by section 345 of the Revised Statutes, I have the honor to hand you herewith a report of the operations of the mints and assay offices of the United States for the fiscal year ended June 30, 1892, the present being the twentieth annual report of the Director of the Mint and the fourth of the same series signed by me.

DEPOSITS AND PURCHASES OF GOLD AND SILVER.

Gold.—The gold deposits at the mints and assay offices of the United States during the fiscal year ended June 30, 1892, including gold contained in silver deposits and purchases, aggregated 3,573,137.461 standard ounces, of the value of \$66,476,975.98, against \$59,625,678.08 in the preceding fiscal year, an increase of \$6,851,297.90.

Of the gold deposited, 3,285,815.979 standard ounces, of the value of \$61,131,460.04, were original deposits, and 287,321.482 standard ounces, of the value of \$5,345,515.94, were redeposits.

Of the redeposits \$1,085,820.30 consisted of fine bars bearing the stamp of the United States assay office at New York, being large gold bars redeposited for small, and \$4,259,465.39 were unparted bars, representing the deposits at the minor assay offices shipped to the mint at Philadelphia for refining and coinage.

Of the gold bullion received at Government institutions during the fiscal year, \$31,961,546.11 was the product of our own mines, against \$31,555,116.85 of the same class of bullion deposited in the preceding fiscal year, an increase of \$406,429.26.

Of the domestic gold bullion received at Government institutions during the year, \$17,944,737.53 were fine bars bearing the stamp of private refineries and \$14,016,808.58 were unrefined domestic bullion.

The distribution among producing States and Territories of the unrefined gold deposited at Government institutions during the year will be found in a table in the Appendix to this report.

Foreign gold bullion of the value of \$10,935,154.69 and foreign gold coin of the value of \$14,040,187.70, a total amount of foreign gold of \$24,975,342.39 were deposited and melted at the mints and assay offices during the last fiscal year.

Light-weight domestic gold coins were melted for recoinage, of the value of \$557,967.86, and old material, consisting of jewelry, plate, etc., containing gold of the value of \$3,636,603.68.

Silver.—The deposits and the purchases of silver, including silver contained in gold deposits, aggregated during the last fiscal year 72,121,268.03 standard ounces, of the coining value (\$1.16 $\frac{4}{11}$ per standard ounce, or \$1.2929 per fine ounce) of \$83,922,930.01, against \$83,630,154.31 in the preceding year, an increase of \$292,775.70.

Of the silver received at Government institutions during the year 640,461.19 standard ounces, of the coining value of \$745,263.92, were redeposits, so that the original deposits of silver aggregated 71,480,806.84 standard ounces, of the coining value of \$83,177,666.09.

Of the silver received, 59,513,166.79 standard ounces, of the coining value of \$69,251,684.98, consisted of fine bars bearing the stamp of private refineries in the United States. All such bars are classified at Government institutions as of domestic production. As a matter of fact, such bars contain foreign as well as domestic silver, since nearly all the silver imported into the United States in the form of base bars or contained in miscellaneous ores is reduced at private works in conjunction with domestic ores and no distinction is made in the resulting product.

Of the domestic silver bullion deposited at the mints during the year, 3,617,442.07 standard ounces, of the coining value of \$4,209,387.10, were unrefined silver from the mines of the United States.

The distribution of the unrefined silver deposited at Government institutions among producing States and Territories is exhibited in a table in the appendix to this report.

Foreign silver bullion, distinctively known as such, containing 1,729,575.36 standard ounces, of the coining value of \$2,012,596.78, and foreign silver coin, containing 388,502.53 standard ounces, of the coining value of \$452,075.67, a total amount of foreign silver of the coining value of \$2,464,672.45, was received at the mints and melted during the year.

Light-weight silver coins of the United States, principally subsidiary pieces transferred from the Treasury to the mints for recoinage, were melted during the year, containing 5,593,907.71 standard ounces of silver, of the coining value of \$6,509,274.43.

In addition, trade dollars were sold to the Government as bullion and melted, containing 1,921.53 standard ounces of silver, of the coining value of \$2,235.96.

Old silver, consisting of jewelry, plate, etc., was melted during the year, containing 636,290.85 standard ounces, of the coining value of \$740,411.17.

The coining value of the gold and silver (not including redeposits) received at the mints and assay offices of the United States each fiscal year since 1880 is exhibited in the following table:

VALUE OF THE GOLD AND SILVER (NOT INCLUDING REDEPOSITS) RECEIVED AT THE MINTS AND ASSAY OFFICES, 1880-1892.

Fiscal years.	Gold.	Silver (coining value).	Total value.
1880.....	\$98,835,096	\$34,640,522	\$133,475,618
1881.....	130,833,102	50,791,146	161,624,248
1882.....	66,756,652	33,720,461	100,477,113
1883.....	46,347,106	36,869,834	83,216,940
1884.....	46,326,678	36,520,290	82,846,968
1885.....	52,894,075	36,789,774	89,683,849
1886.....	44,909,749	35,494,183	80,403,932
1887.....	68,223,072	47,756,918	115,979,990
1888.....	72,225,497	41,331,014	113,556,511
1889.....	42,136,436	41,238,151	83,374,587
1890.....	42,663,095	42,644,719	85,307,814
1891.....	48,485,801	71,985,985	120,471,786
1892.....	61,131,460	83,177,666	144,309,126

The usual tables, exhibiting, by weight and value, the deposits and purchases of gold and silver at each of the mints and assay offices, will be found in the Appendix.

COINAGE.

The coinage executed at the four coinage mints of the United States, located at Philadelphia, San Francisco, Carson City, and New Orleans, aggregated during the last fiscal year 113,556,124 pieces, of the nominal value of \$51,792,976.52.

The gold coinage consisted of 2,954,185 pieces, of the value of \$35,506,987.50, of which \$21,725,600 were in double eagles, \$8,921,530 in eagles, \$4,840,955 in half eagles, and \$18,902.50 in quarter eagles.

The silver coinage consisted of 8,329,467 silver dollars and \$971,016.50 in half dollars, \$3,023,331 in quarter dollars, and \$2,665,464.10 in dimes.

The minor coinage executed at the mint at Philadelphia aggregated 61,582,474 pieces, of the nominal value of \$1,296,710.42, of which 17,022,142 pieces, of the nominal value of \$851,107.10, consisted of nickel five-cent pieces, and 44,560,332 pieces, of the nominal value of \$445,603.32, of one-cent bronze pieces.

The coinage of the mints during the last fiscal year is recapitulated in the following table:

COINAGE, FISCAL YEAR 1892.

Description.	Pieces.	Value.
Gold	2,954,185	\$35,506,987.50
Silver dollars	8,329,467	8,329,467.00
Subsidiary silver coins	40,689,998	6,659,811.60
Minor coins	61,582,474	1,296,710.42
Total	113,556,124	51,792,976.52

In the Appendix will be found the usual tables exhibiting, by institutions and by denominations, the coins struck at the mints during the fiscal year 1892 and also during the calendar year 1891.

A table is also presented exhibiting the coinage of the mints each calendar year since the organization of the mint in 1792 to the close of the fiscal year 1892.

GOLD AND SILVER BARS MANUFACTURED.

In addition to the coinage of the mints, gold and silver bars were manufactured during the fiscal year of the value of \$43,255,822.51, as follows:

BARS MANUFACTURED, 1892.

Description.	Value.
Gold	\$36,125,552.39
Silver	7,130,270.12
Total	43,255,822.51

MEDALS AND DIES MANUFACTURED.

During the last fiscal year 1,545 dies were prepared in the engraving department of the mint at Philadelphia, as exhibited in the following table:

DIES MANUFACTURED, 1892.

Description.	Number.
Gold coinage	210
Silver coinage	858
Minor coinage	436
Proof coinage	24
New coins, original dies	6
New coins, working hubs	6
Annual assay medals	2
Jeanette medal and rider	3
Total	1,545

The number of medals manufactured aggregated 1,872, distributed as follows:

MEDALS MANUFACTURED, 1892.

Description.	Number.
Gold	82
Silver	736
Bronze	1,038
Aluminum	16
Total	1,872

The detailed description of the medals manufactured during the year will be found in the Appendix to this report.

The following table exhibits the number of medals and proof sets, as well as single-proof coins, sold during the year:

MEDALS AND PROOF COINS SOLD, 1892.

Description.	Number.	Value.
Medals:		
Gold	77	\$3,972.88
Silver	901	1,010.87
Bronze	2,139	1,177.69
Total	3,117	6,161.44
Aluminum medals	16	6.00
Proof sets:		
Gold	72	2,772.00
Silver	1,199	2,997.50
Minor	1,891	151.28
Total	3,162	5,920.78
Single proof pieces:		
Gold proof pieces	77	649.25

The net profit realized from the sale of medals and proof coins during the year was \$2,415.26, distributed during the four quarters of the year as follows:

NET PROFITS ON MEDALS, 1892.

Quarters.	Amount.
Quarter ending—	
September 30, 1891	\$875. 06
December 31, 1891	386. 07
March 31, 1892	624. 26
June 30, 1892	529. 27
Total	2, 415. 26

GOLD BARS EXCHANGED FOR GOLD COIN.

During the fiscal year gold bars exclusively for use in the industrial arts were exchanged for gold coin, at the mint at Philadelphia and the assay office at New York, of the value of \$8,718,666.44, as exhibited in the following table:

FINE GOLD BARS EXCHANGED FOR GOLD COIN, 1892.

Months.	Philadelphia.	New York.	Total.
1891.			
July	\$185, 570. 06	\$479, 530. 22	\$665, 100. 28
August	115, 420. 97	614, 887. 04	730, 258. 01
September	115, 569. 28	730, 056. 16	845, 625. 44
October	115, 493. 06	782, 693. 40	898, 186. 46
November	95, 300. 74	704, 740. 33	800, 041. 07
December	55, 327. 35	475, 214. 89	530, 542. 24
1892.			
January	85, 327. 49	519, 020. 36	604, 947. 85
February	95, 326. 57	648, 852. 36	744, 178. 93
March	115, 523. 92	735, 727. 04	851, 250. 96
April	85, 358. 20	533, 381. 13	668, 739. 33
May	95, 483. 21	532, 237. 45	627, 720. 66
June	115, 909. 52	636, 165. 69	752, 075. 21
Total	1, 275, 610. 37	7, 443, 056. 07	8, 718, 666. 44

WORK OF GOVERNMENT REFINERIES.

The acid refineries of the coinage mints and of the assay office at New York operated during the last fiscal year on bullion containing 6,845,054.702 standard ounces of gold and silver, of the value of \$28,412,097.92, as exhibited in the following table:

PRODUCT OF ACID REFINERIES, 1892.

Bullion.	Standard ounces.	Value.
Gold.....	1, 172, 346. 262	\$21, 811, 130. 45
Silver.....	5, 672, 706. 440	6, 600, 967. 47
Total.....	6, 845, 054. 702	28, 412, 097. 92

The weight and value of the precious metals treated in the refinery of each of the institutions is exhibited in the following table:

REFINING (BY ACID), 1892.

Institutions.	Gross ounces.	Gold.		Silver.		Total value.
		Standard ounces.	Value.	Standard ounces.	Value.	
Philadelphia...	1, 082, 344. 08	295, 162. 403	\$5, 491, 393. 54	846, 164. 42	\$984, 627. 68	\$6, 476, 021. 22
San Francisco .	907, 413. 24	207, 403. 295	3, 858, 665. 95	733, 773. 09	853, 845. 05	4, 712, 511. 00
Carson.....	1, 225, 561. 45	70, 888. 167	1, 318, 849. 61	1, 236, 528. 53	1, 438, 869. 56	2, 757, 719. 17
New Orleans....	12, 376. 43	6, 265. 155	116, 561. 02	5, 604. 89	6, 522. 05	123, 083. 07
New York.....	3, 611, 593. 34	599, 216. 067	11, 143, 205. 90	2, 972, 823. 87	3, 459, 285. 95	14, 607, 491. 85
Total.....	6, 839, 288. 54	1, 178, 935. 087	321, 93, 676. 02	5, 794, 894. 80	6, 743, 150. 29	28, 676, 826. 31

PURCHASES OF SILVER.

The purchases of silver by the Government during the fiscal year ended June 30, 1892, were all made under the mandatory provisions of the act of July 14, 1890, requiring the purchase of 4,500,000 ounces in each month.

The amount purchased by the Treasury Department on telegraphic offers in lots of over 10,000 ounces was 49,112,327.39 fine ounces, costing \$46,254,520.73.

The purchases of silver at the coinage mints in lots of less than 10,000 ounces, aggregated 4,942,414.04 fine ounces, costing \$4,662,203.89. Silver contained in gold deposits and in bar charges, including fractional remnants of trade-dollar bullion of less value than one dollar, was purchased, aggregating 200,995.71 fine ounces, costing \$189,883.36.

The total amount purchased during the last fiscal year under the provisions of the act of July 14, 1890, as above enumerated, aggregated 54,355,748.10 fine ounces, at a cost of \$51,106,608.01.

The average cost of the silver purchased during the year was \$0.94 per fine ounce. The following table exhibits the quantity and cost of silver purchased under the act of July 14, 1890, during the fiscal year at each of the coinage mints:

DELIVERIES ON PURCHASES OF SILVER, UNDER ACT OF JULY 14, 1890, FISCAL YEAR 1892.

Mints.	Fine ounces.	Cost.
Philadelphia.....	41, 574, 174. 11	\$39, 035, 370. 26
San Francisco	6, 841, 407. 46	6, 485, 363. 68
New Orleans.....	4, 708, 501. 99	4, 421, 833. 61
Carson.....	1, 231, 664. 54	1, 164, 040. 46
Total.....	54, 355, 748. 10	51, 106, 608. 01

The accompanying table is a recapitulation of the purchases and mode of acquisition under the act of July 14, 1890:

BULLION DELIVERED ON SILVER PURCHASES UNDER ACT OF JULY 14, 1890, FISCAL YEAR 1892.

Mode of acquisition.	Fine ounces.	Cost.
Purchased by Treasury Department (lots of over 10,000 ounces).....	49, 212, 328.38	\$46, 254, 520.76
Purchased at mints (lots of less than 10,000 ounces)	4, 942, 414.02	4, 662, 203.89
Partings, bar charges and fractions, including .32 of a fine ounce, costing 42 cents, transferred from trade-dollar bullion.....	200, 995.70	189, 883.36
	54, 355, 748.10	51, 106, 608.01

The amount of silver offered for sale to the Government during the fiscal year aggregated 97,803,300 fine ounces.

The accompanying table exhibits the offers and purchases of silver during the fiscal year, under the act of July 14, 1890:

SILVER OFFERED, PURCHASED, AND COST OF SAME, DURING THE FISCAL YEAR 1892, UNDER THE ACT OF JULY 14, 1890.

Date.	Offers.	Amount purchased.	Cost.
1891.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
July 1	1, 035, 000	570, 000.00	\$582, 095.00
July 3	1, 115, 000	520, 000.00	529, 161.00
July 6	1, 437, 000	635, 000.00	644, 281.50
July 8	1, 262, 000	645, 000.00	652, 833.50
July 10	1, 162, 000	449, 000.00	452, 642.50
July 13	1, 091, 000	195, 000.00	196, 487.50
July 15	870, 000	325, 000.00	329, 295.00
July 17	1, 625, 000	409, 000.00	403, 750.00
July 20	1, 661, 000	575, 000.00	577, 150.00
Local purchases.....		244, 456.04	246, 772.14
Total for July	11, 258, 000	4, 558, 456.04	4, 614, 468.14
August 3	1, 694, 000	876, 000.00	883, 100.25
August 5	2, 174, 000	910, 000.00	914, 984.00
August 7	1, 221, 000	264, 000.00	264, 171.00
August 10	1, 700, 000	695, 000.00	691, 132.50
August 14	1, 868, 500	519, 500.00	517, 533.12
August 17	1, 568, 000	272, 000.00	269, 761.25
August 19	924, 600	280, 000.00	276, 738.00
Local purchases.....		676, 540.92	685, 946.60
Total for August	11, 150, 100	4, 493, 040.92	4, 503, 366.72
September 2	924, 000	679, 000.00	667, 758.50
September 4	1, 494, 000	878, 000.00	862, 434.00
September 7	325, 000	250, 000.00	245, 600.00
September 9	926, 000	650, 000.00	640, 480.00
September 11	1, 288, 000	913, 000.00	901, 731.00
September 14	1, 468, 000	343, 000.00	336, 450.00
September 16	750, 000	350, 000.00	339, 925.00
Local purchases.....		443, 474.15	434, 331.68
Total for September.....	7, 175, 000	4, 506, 474.15	4, 428, 710.18

SILVER OFFERED, PURCHASED, AND COST OF NAME, ETC.—Continued.

Date.	Offers.	Amount purchased.	Cost.
1891.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
October 2	1,638,000	799,000.00	\$779,700.00
October 5	1,519,000	682,000.00	661,460.00
October 7	775,000	625,000.00	605,660.00
October 9	822,000	372,000.00	362,118.50
October 12	987,000	500,000.00	487,381.00
October 14	1,378,000	1,048,000.00	1,018,791.00
October 16	810,000	130,000.00	125,335.00
Local purchases		378,989.76	369,784.66
Total for October	7,989,000	4,534,989.76	4,410,230.16
November 2	1,203,000	418,000.00	400,285.00
November 4	1,685,000	763,000.00	724,350.00
November 6	1,004,000	475,000.00	450,062.50
November 9	724,000	89,000.00	84,697.50
November 11	543,000	443,000.00	422,252.00
November 13	974,000	674,000.00	639,737.50
November 16	959,000	409,000.00	387,163.50
November 18	606,000	436,000.00	413,447.50
November 20	808,000	320,000.00	303,930.00
Local purchases		527,482.26	501,803.82
Total for November	8,506,000	4,554,482.26	4,327,729.32
December 2	808,000	629,000.00	595,589.00
December 4	1,028,000	734,000.00	700,330.50
December 7	497,000	347,000.00	330,867.60
December 9	691,000	546,000.00	522,423.50
December 11	475,000	20,000.00	19,150.00
December 14	726,000	250,000.00	240,000.00
December 16	1,068,000	708,000.00	677,418.50
December 18	1,083,000	779,000.00	745,409.00
Local purchases		489,490.93	468,814.20
Total for December	6,376,000	4,502,490.93	4,300,002.30
1892.			
January 4	2,025,000	564,000.00	536,850.00
January 6	2,121,000	1,120,000.00	1,063,380.00
January 8	1,952,000	1,095,000.00	1,034,680.00
January 11	1,376,000	450,000.00	420,870.00
January 13	778,000	182,000.00	168,997.00
January 15	462,000	262,000.00	244,937.60
January 18	964,000	300,000.00	280,200.00
Local purchases		533,535.30	504,077.51
Total for January	9,678,000	4,506,535.30	4,253,992.11
February 1	1,234,000	400,000.00	364,390.00
February 3	639,000	439,000.00	399,413.75
February 5	960,000	360,000.00	328,879.00
February 8	577,000	460,000.00	418,167.50
February 10	377,000	275,000.00	249,350.00
February 12	714,000	159,000.00	143,965.00
February 15	850,000	423,000.00	388,190.00
February 17	734,000	559,000.00	512,455.00
February 19	690,000	455,000.00	413,177.50
February 24	880,600	430,600.00	393,181.05

SILVER OFFERED, PURCHASED, AND COST OF SAME, ETC.—Continued.

Date.	Offers.	Amount purchased.	Cost.
1892.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
February 26	350,000	100,000.00	\$390,825.00
Local purchases		428,661.53	390,009.67
Total for February	8,005,600	4,494,261.53	4,092,003.47
March 2	728,000	388,000.00	354,341.25
March 4	843,000	475,000.00	432,102.50
March 7	999,000	499,000.00	454,283.50
March 9	783,000	349,000.00	316,825.10
March 11	714,000	476,000.00	431,626.00
March 14	585,000	355,000.00	321,394.50
March 16	472,000	250,000.00	226,325.00
March 18	717,000	487,000.00	439,343.00
March 21	921,000	605,000.00	543,771.00
March 23	682,000	150,000.00	133,675.00
March 25	939,000	170,000.00	150,118.00
Local purchases		306,740.01	276,003.46
Total for March	8,383,000	4,510,740.01	4,079,808.31
April 1	455,000	325,000.00	284,455.00
April 4	885,000	494,000.00	433,967.00
April 6	400,000	220,000.00	189,911.80
April 8	324,000	224,000.00	193,705.00
April 11	440,000	290,000.00	253,120.00
April 13	608,000	420,000.00	363,657.00
April 15	190,000	60,000.00	51,975.00
April 18	554,000	245,000.00	212,945.00
April 20	648,000	543,000.00	475,316.00
April 22	941,000	595,000.00	523,376.50
April 25	549,000	380,000.00	331,245.00
April 27	343,000	223,000.00	194,943.50
Local purchases		489,039.69	426,808.05
Total for April	6,337,000	4,508,039.69	3,935,425.75
May 2	443,600	313,600.00	273,971.98
May 4	1,193,000	420,000.00	367,045.00
May 6	431,000	281,000.00	244,859.20
May 9	1,024,000	536,000.00	468,944.80
May 11	291,000	263,000.00	229,823.00
May 13	635,000	520,000.00	459,614.00
May 16	730,000	216,000.00	191,031.00
May 18	391,000	291,000.00	256,651.75
May 20	680,000	455,000.00	403,113.75
May 23	874,000	510,000.00	450,585.00
May 25	645,000	495,000.00	436,217.00
Local purchases		275,789.42	242,819.98
Total for May	7,337,600	4,576,389.42	4,024,676.46
June 1	1,023,000	648,000.00	574,198.90
June 3	580,000	430,000.00	382,495.00
June 6	605,000	463,000.00	412,030.00
June 8	822,000	718,000.00	650,823.50
June 10	535,000	275,000.00	246,572.50
June 13	534,000	334,000.00	299,738.60
June 15	735,000	508,000.00	458,400.90
June 17	774,000	729,000.00	655,990.00
Local purchases		348,219.56	315,015.55
Total for June	5,608,000	4,453,219.56	3,995,264.95

RECAPITULATION BY MONTHLY TOTALS.

Date.	Offers.	Amount purchased.	Cost.
1891.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
July	11, 258, 000	4, 558, 456. 04	\$4, 614, 468. 14
August	11, 150, 100	4, 493, 040. 92	4, 503, 366. 72
September	7, 175, 000	4, 506, 474. 15	4, 428, 710. 18
October	7, 989, 000	4, 534, 989. 76	4, 410, 230. 16
November	8, 506, 000	4, 554, 482. 26	4, 327, 729. 32
December	6, 376, 000	4, 502, 490. 93	4, 300, 002. 30
1892.			
January	9, 678, 000	4, 506, 535. 30	4, 253, 992. 11
February	8, 005, 600	4, 494, 261. 58	4, 092, 003. 47
March	8, 383, 000	4, 510, 740. 01	4, 079, 808. 31
April	6, 337, 000	4, 508, 039. 69	3, 935, 425. 75
May	7, 337, 600	4, 576, 389. 42	4, 024, 676. 46
June	5, 603, 000	4, 453, 219. 56	3, 995, 264. 94
Total	97, 803, 300	52, 199, 119. 62	50, 965, 677. 87

The mandatory coinage of 2,000,000 ounces of silver, purchased under the act of July 14, 1890, into silver dollars, ceased at the close of the fiscal year ended June 30, 1891, and during the past fiscal year only a limited coinage of dollars was executed from such bullion.

The quantity and cost of silver used in this coinage was 2,669,128.95 fine ounces, costing \$2,577,838.19, while 18,497.48 fine ounces, costing \$18,073.24 were wasted and sold in sweeps, leaving a balance of uncoined silver purchased under the act of July 14, 1890, on hand at the coinage mints June 30, 1892, of 78,927,665.42 fine ounces, costing \$76,314,868.17, distributed as follows:

SILVER BULLION PURCHASED UNDER ACT OF JULY 14, 1890, UNCOINED JUNE 30, 1892.

Mints.	Fine ounces.	Cost.
Philadelphia	66, 849, 319. 46	\$64, 851, 529. 44
San Francisco	7, 488, 626. 82	7, 158, 066. 58
New Orleans	4, 126, 341. 67	3, 878, 919. 30
Carson	463, 377. 47	426, 352. 85
Total	78, 927, 665. 42	76, 314, 868. 17

Shortly after April 1, 1873, when the act of February 12, 1873, revising the coinage laws of the United States, went into effect, the Government commenced the purchase of silver in order to supply a fund, as required by that act, from which depositors of silver for fine bars and for trade dollars authorized to be coined therein could be promptly paid, as well as to furnish silver for such subsidiary coin as might be required by the Government. Nearly all the silver acquired under this act was purchased for delivery at the mints at San Francisco and Carson City, for the reason that the States and Territories contiguous to these mints were at that time the principal sources of the production of silver. The act of January 14, 1875, known as the specie resumption act, directed the purchase and coinage into subsidiary silver coins of a

sufficient amount to replace the fractional currency in circulation. For this purpose there was purchased in the next three years no less than 31,603,905.87 ounces of silver. By reason of the facilities with which shipments of silver could be made from San Francisco to oriental countries the price of silver on the Pacific coast was generally higher than the price in London.

Upon the passage of the act of February 28, 1878, remonetizing the silver dollar and directing the purchase and coinage into silver dollars of not less than \$2,000,000 worth of silver monthly, sellers of silver on the Pacific coast demanded a price of from 1 to 2 cents an ounce more than silver could be bought in the London market and delivered at the mints of the United States.

For this reason recourse was had by the Secretary of the Treasury to the London market, and some 5,000,000 ounces of silver were purchased there for delivery at the Philadelphia mint. After this it was not necessary to resort to the London market, as all the silver required was readily procured either in San Francisco or in New York at the market price.

Prior to 1879 the greater part of the silver required by the Government was purchased in the markets of the Pacific coast, but this was changed by the large falling off in the silver product of Nevada and the large increase in the silver product of States and Territories penetrated by railroads from the East, and the consequent facilities with which ores could be shipped to the eastern smelting and refining works for reduction. Moreover, in recent years the demand for silver upon the part of China and other oriental countries has fallen off very largely, and in consequence the silver product of the country seeks the most available outlet, which is through the New York market, where it is either sold to the Government or shipped to London.

Of the silver purchased under the act of July 14, 1890, from August 13, 1890, to November 1, 1892, 103,047,180 fine ounces out of a total amount purchased of 120,479,981 were delivered at eastern mints, the principal portion at the Philadelphia mint.

The aggregate amount of silver bullion purchased under the act of July 14, 1890, from August 13, 1890, to November 1, 1892, was 120,479,981 fine ounces, costing \$116,783,590, an average cost of \$0.969 per fine ounce.

In addition to the silver dollars coined under the act of July 14, 1890, there were coined from the balance of trade-dollar bullion on hand June 30, in accordance with the provisions of the act of March 3, 1891, 4,878,472 silver dollars.

The total coinage of silver dollars during the fiscal year and the total seigniorage on such coinage are shown in the following table:

COINAGE OF SILVER DOLLARS, FISCAL YEAR 1892.

Act.	Dollars coined.	Seigniorage.
July 14, 1890	3,450,995	\$873,156.81
March 3, 1891	4,878,472	57,330.60
Total	8,329,467	930,487.41

The total coinage of silver dollars from March 1, 1878, to November 1, 1892, is shown in the following table:

Act.	Coinage.
February 28, 1878.....	\$378, 166, 793
July 14, 1890.....	33, 167, 570
March 3, 1891 (trade-dollar bullion).....	5, 078, 472
Total.....	416, 412, 835

COURSE OF SILVER.

The fluctuations in the price of silver during the last fiscal year, while not covering so wide a range as in some previous years, were considerable, with a continued downward tendency. There were occasional rallies in the price caused by temporary improvements in the rate of Indian exchanges or continental demands for silver. As soon as these demands were supplied the price immediately declined, in many cases below the point of previous advance.

At the commencement of the fiscal year July 1, 1891, silver was quoted in the London market at 46 $\frac{3}{4}$ pence (0.925 fine, British standard), equivalent at the par of exchange to \$1.0165 per fine ounce. The price in New York at the same date was \$1.02 $\frac{3}{4}$.

The opening quotations were the highest in either market during the year.

From the 1st to the 13th of July the price steadily declined until it reached 45 $\frac{7}{8}$ pence, equivalent to \$1.00549 per fine ounce. From this date there was a sharp rally to 46 $\frac{1}{4}$ pence, due to a demand for silver for Spain and Portugal. Large sales of silver were immediately made upon the advance by sellers to realize.

The price again declined, until on the 21st it had reached 45 $\frac{5}{8}$ pence, equal to \$1 per fine ounce.

On the 22d the price suddenly arose to 46 $\frac{1}{8}$, equal to \$1.0111, and closed on the 31st of the month at 46 pence, equal to \$1.00837.

During the month of August the price declined from the opening rate, 46 $\frac{1}{8}$ pence, equal to \$1.00974 per fine ounce, to 45 $\frac{1}{8}$ pence, equal to \$0.98784 per fine ounce, being a decline of over 2 cents per ounce.

In September the price rallied, and closed at 45 $\frac{7}{8}$ pence, equal to \$1.00563.

In October, however, the price declined to 44 $\frac{1}{8}$ pence, equal to \$0.9659 per fine ounce.

After this date the price steadily declined, until on the 28th of March, 1892, it had reached 39 pence, equal to \$0.8549 per fine ounce, the lowest price on record up to that date. From this time forward the price gradually improved, closing May 31 at 40 $\frac{5}{16}$, equal to \$0.8833 per fine ounce.

The opening price for June was 40 $\frac{3}{8}$ pence, equal to \$0.886, and the closing price 40 $\frac{1}{8}$ pence, equal to \$0.876 per fine ounce.

The difference between the opening and closing price for the year shows a decline of \$0.14 per ounce during the year.

Since July 1, 1892, the price still further declined, until on August 11 it had reached 37 $\frac{7}{8}$ pence, equivalent at par of exchange to \$0.83 per fine ounce, the lowest price silver has ever reached. From this date the price has advanced slightly.

At this writing, November 1, the London price is 39½ pence, equal to \$0.86 per fine ounce.

The highest price of silver during the fiscal year was \$1.0165 per fine ounce, at which rate the value of the silver contained in the silver dollar was \$0.786; at the lowest price (\$0.855), per ounce fine, it was \$0.66; at the average (\$0.937), \$0.724.

The value of the silver contained in a silver dollar at the lowest price of silver since the close of the fiscal year was \$0.642.

At the present writing, November 1, the value is \$0.86.

The following table exhibits the value of the pure silver in a silver dollar, reckoned at the commercial price of silver bullion from \$0.80 to \$1.2929 (parity of our coining rate), per ounce fine.

VALUE OF THE SILVER IN A SILVER DOLLAR, RECKONED AT THE COMMERCIAL PRICE OF SILVER BULLION FROM .80 CENTS TO \$1.2929 (PARITY), PER FINE OUNCE.

Price of silver per fine ounce.	Value of the pure silver in a silver dollar.	Price of silver per fine ounce.	Value of the pure silver in a silver dollar.	Price of silver per fine ounce.	Value of the pure silver in a silver dollar.
\$0.80	\$0.619	\$0.97	\$0.750	\$1.14	\$0.882
.81	.626	.98	.758	1.15	.889
.82	.634	.99	.766	1.16	.897
.83	.642	1.00	.773	1.17	.905
.84	.649	1.01	.781	1.18	.913
.85	.657	1.02	.789	1.19	.920
.86	.665	1.03	.797	1.20	.928
.87	.673	1.04	.804	1.21	.936
.88	.681	1.05	.812	1.22	.944
.89	.688	1.06	.820	1.23	.951
.90	.696	1.07	.828	1.24	.959
.91	.704	1.08	.835	1.25	.967
.92	.712	1.09	.843	1.26	.975
.93	.719	1.10	.851	1.27	.982
.94	.727	1.11	.859	1.28	.990
.95	.735	1.12	.866	1.29	.998
.96	.742	1.13	.874	* 1.2929	1.000

* Parity.

The commercial value of the pure silver contained in the silver dollar has been annually since 1873, at the average price of each year, as follows:

BULLION VALUE OF THE SILVER DOLLAR, AT THE AVERAGE PRICE OF SILVER, 1873-1891.

Calendar years.	Value.	Calendar years.	Value.
1873.....	\$1.004	1883.....	\$0.858
1874.....	.988	1884.....	.861
1875.....	.964	1885.....	.823
1876.....	.894	1886.....	.769
1877.....	.929	1887.....	.758
1878.....	.891	1888.....	.727
1879.....	.868	1889.....	.724
1880.....	.886	1890.....	.809
1881.....	.881	1891.....	.764
1882.....	.878		

The highest, lowest, and average price each month during the fiscal year, and also during the calendar year 1891, is shown in the following tables:

HIGHEST, LOWEST, AND AVERAGE PRICE OF SILVER BULLION, AND VALUE OF A FINE OUNCE, EACH MONTH DURING THE FISCAL YEAR 1892.

Months.	Highest.	Lowest.	Average price per ounce British standard .925.	Equivalent value of a fine ounce with exchange at par \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce, based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
1891.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
July	46 $\frac{3}{4}$	45 $\frac{5}{8}$	46.002	\$1.00841	\$4.8688	\$1.00825	\$1.01586
August	46 $\frac{1}{4}$	45 $\frac{1}{16}$	45.112	.98890	4.8737	.99399	.99610
September	45 $\frac{1}{16}$	44 $\frac{1}{2}$	45.016	.98680	4.8405	.97767	.98240
October	45	44 $\frac{1}{4}$	44.555	.97669	4.8353	.97046	.96972
November	44 $\frac{1}{16}$	43 $\frac{1}{2}$	43.690	.95773	4.8372	.95257	.95277
December	44 $\frac{1}{2}$	43 $\frac{3}{8}$	43.775	.95959	4.8432	.95517	.95639
1892.							
January	43 $\frac{3}{4}$	41 $\frac{3}{4}$	42.830	.93888	4.8525	.93515	.93494
February	41 $\frac{3}{8}$	41 $\frac{1}{8}$	41.460	.90885	4.8754	.91106	.91198
March	41 $\frac{5}{8}$	39	40.087	.87375	4.8775	.89609	.89907
April	40 $\frac{3}{8}$	39 $\frac{3}{4}$	39.703	.86583	4.8417	.87229	.87379
May	40 $\frac{3}{8}$	39 $\frac{1}{8}$	40.060	.87316	4.8788	.88029	.88120
June	41 $\frac{1}{8}$	40 $\frac{1}{16}$	40.564	.88921	4.8839	.89298	.89430
Average			42.737+	.93648+	4.8590+	.93723+	.93994+

HIGHEST, LOWEST, AND AVERAGE PRICE OF SILVER BULLION, AND VALUE OF A FINE OUNCE, EACH MONTH DURING THE CALENDAR YEAR 1891.

Months.	Highest price, pence.	Lowest price, pence.	Average price per ounce, British standard .925.	Equivalent value of a fine ounce with exchange at par, \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
January	48 $\frac{3}{4}$	46 $\frac{3}{4}$	47.939	\$1.05085	\$4.8637	\$1.05034	\$1.05560
February	46 $\frac{3}{4}$	44 $\frac{1}{8}$	45.547	.99844	4.8772	1.00202	1.00521
March	45 $\frac{5}{16}$	44 $\frac{3}{8}$	44.928	.98487	4.8836	.98854	.99074
April	45	43 $\frac{3}{8}$	44.528	.97610	4.8849	.99453	.98015
May	45 $\frac{1}{2}$	44 $\frac{1}{4}$	44.481	.97507	4.8840	.97805	.98355
June	46	44 $\frac{1}{4}$	44.973	.98586	4.8861	.98924	.99557
July	46 $\frac{3}{8}$	45 $\frac{5}{8}$	46.002	1.00841	4.8688	1.00825	1.01586
August	46 $\frac{1}{8}$	45 $\frac{1}{16}$	45.412	.99548	4.8737	.99399	.99610
September	45 $\frac{1}{16}$	44 $\frac{1}{2}$	45.016	.98680	4.8405	.97767	.98240
October	45	44 $\frac{1}{4}$	44.555	.97669	4.8353	.97046	.96972
November	44 $\frac{1}{16}$	43 $\frac{1}{2}$	43.690	.95773	4.8372	.95257	.95277
December	44 $\frac{1}{2}$	43 $\frac{3}{8}$	43.775	.95959	4.8432	.95517	.95639
Average			45.070+	.98799+	4.8648+	.98840+	.99033+

The exports of silver from London to India, China, and the Straits, during the first nine months of the present calendar year, from January 1, 1892, to October 6, 1892, were £8,325,098, against £4,899,621 in the corresponding period of 1891, showing an increase of £3,425,477.

The exports of silver from London to India, China, and the Straits, each year since 1881, have been as follows:

EXPORTS OF SILVER TO THE EAST.

Years.	India.	China.	Straits.	Total.
1881.....	\$12,375,612	\$3,898,800	\$3,577,729	\$19,852,201
1882.....	18,604,945	1,584,318	7,354,255	27,543,518
1883.....	18,040,140	4,212,574	11,189,631	33,442,345
1884.....	26,073,909	5,018,714	8,136,097	39,228,720
1885.....	30,913,667	3,160,315	3,108,146	37,182,128
1886.....	21,159,591	1,769,425	2,892,064	25,821,080
1887.....	19,798,328	1,427,179	2,766,946	23,992,453
1888.....	21,162,116	1,153,002	3,219,321	25,534,439
1889.....	23,392,786	2,731,861	8,181,141	39,305,788
1890.....	25,673,177	1,284,498	4,441,197	41,398,872
1891.....	21,717,992	1,177,620	10,754,800	33,650,412
1892 (first nine months).....	28,533,613	402,007	13,578,469	40,514,089
Total	280,445,876	27,820,373	79,199,796	387,466,045

The net imports of silver into British India and the amount of council bills sold during the last eighteen English official years (ended March 31 of each year) have been as follows:

Years.	Net imports of silver.	Amount of council bills sold.	Years.	Net imports of silver.	Amount of council bills sold.
1874-'75.....	\$22,580,560	\$52,760,715	1885-'86.....	\$56,500,065	\$51,212,637
1875-'76.....	7,543,075	60,294,052	1886-'87.....	34,844,140	54,296,577
1876-'77.....	35,038,800	61,784,106	1887-'88.....	45,307,115	73,220,790
1877-'78.....	71,440,220	49,319,325	1888-'89.....	45,000,525	69,218,337
1878-'79.....	19,320,005	67,880,692	1889-'90.....	43,798,500	76,890,700
1879-'80.....	38,299,355	74,271,598	1890-'91.....	51,926,717	77,713,304
1880-'81.....	18,930,685	74,163,888	1891-'92.....	42,738,086	63,387,452
1881-'82.....	26,181,770	89,604,086	Total	662,327,428	1,222,198,456
1882-'83.....	36,401,420	73,584,015	Annual average	36,795,968	67,899,914
1883-'84.....	31,194,265	85,649,451			
1884-'85.....	35,282,125	66,946,731			

DISTRIBUTION OF SILVER DOLLARS.

The number of silver dollars distributed from the mints during the last fiscal year was 9,407,920, being 3,800,874 less than for the previous year.

The distribution during the fiscal year and the number of silver dollars in the mints at the commencement and close of the year are exhibited in the following table:

Period.	Philadelphia.	San Francisco.	New Orleans.	Carson.	Total.
In mints July 1, 1891.....	51,163,675	36,362,220	10,884,500	2,880,360	101,290,755
Coinage of the fiscal year.....	1,602,851	876,000	4,458,616	1,392,000	8,329,467
Total.....	52,766,526	37,238,220	15,343,116	4,272,360	109,620,222
In mints July 1, 1892.....	50,083,000	36,301,366	9,701,300	4,126,636	100,212,302
Distributed from mints	2,683,526	936,854	5,641,816	145,724	9,407,920

CIRCULATION OF SILVER DOLLARS.

The following comparative statement exhibits the total number of silver dollars coined, the number held by the Treasury for the redemption of certificates, the number held in excess of outstanding certificates, and the number in circulation on November 1 of each of the last seven years:

COINAGE, OWNERSHIP, AND CIRCULATION OF SILVER DOLLARS.

Date.	Total coinage.	In the Treasury.		In circulation.
		Held for payment of certificates outstanding.	Held in excess of certificates outstanding.	
Nov. 1, 1886	244,433,386	100,306,800	82,624,431	61,502,155
Nov. 1, 1887	277,110,157	160,713,957	53,461,575	62,934,625
Nov. 1, 1888	309,750,890	229,783,152	20,196,288	59,771,450
Nov. 1, 1889	343,638,001	277,319,944	6,219,577	60,098,480
Nov. 1, 1890	380,988,466	308,206,177	7,072,725	65,709,564
Nov. 1, 1891	409,475,368	321,142,642	26,197,265	62,135,461
Nov. 1, 1892	416,412,835	326,850,304	25,592,304	61,672,455

SUBSIDIARY SILVER COINAGE.

The coinage of subsidiary silver during the last fiscal year aggregated 40,889,998 pieces, of the nominal value of \$6,659,811.60, consisting of \$971,016.50 in half dollars, \$3,023,331 in quarter dollars, and \$2,665,464.10 in dimes. Of this coinage \$1,058.25 were manufactured from purchased bullion, and \$6,658,753.35 from worn and uncurrent silver coin transferred from the Treasury for recoinage.

During the fiscal year ended June 30, 1892, worn and uncurrent silver coin of the nominal value of \$7,118,602.78 was transferred from the Treasury to the mints for recoinage. Upon melting, these coins produced 5,018,693.31 ounces of fine silver, the coining value of the same in subsidiary silver coins being \$6,937,886.02, showing a loss of \$180,716.76, which sum was reimbursed the Treasury from the appropriation for loss on recoinage of worn and uncurrent silver coin.

The stock and cost of silver on hand July 1, 1891, available for the subsidiary silver coinage, the amount obtained, the amount used during the year, and balance on hand at the close thereof, are shown in the following table:

SILVER FOR SUBSIDIARY COINAGE, 1892.

Stock.	Mint at Philadelphia.		Mint at San Francisco.	
	Fine ounces.	Cost.	Fine ounces.	Cost.
Silver bullion on hand July 1, 1891	26,409.06	\$36,180.20	.....	.....
Uncurrent coins transferred from Treasury	3,065,898.83	4,238,325.79	1,013,637.59	\$1,413,703.35
Melted assay coins purchased	177.75	245.71	.....	.....
Total stock	3,092,485.64	4,274,751.70	1,013,637.59	1,413,703.35
Used in coinage, fiscal year 1892	2,957,633.16	4,088,514.76	944,396.14	1,317,983.35
Balance on hand June 30, 1892	134,852.48	186,236.94	69,241.45	95,720.00

SILVER FOR SUBSIDIARY COINAGE, 1892—Continued.

Stock.	Mint at New Orleans.		Total.	
	Fine ounces.	Cost.	Fine ounces.	Cost.
Silver bullion on hand July 1, 1891.....			26,409.06	\$36,180.20
Uncurrent coins transferred from Treasury.....	939,156.88	\$1,298,298.77	5,018,693.30	6,950,327.91
Melted assay coins purchased.....			177.75	245.71
Total stock.....	939,156.88	1,298,298.77	5,045,280.11	6,986,753.82
Used in coinage, fiscal year 1892.....	906,511.86	1,253,170.00	4,808,541.16	6,659,668.11
Balance on hand June 30, 1892.....	32,645.02	45,128.77	236,738.95	327,085.71

The amount, cost, and nominal value of the subsidiary silver coinage during the fiscal year, and the sources from which the bullion was obtained, are shown in the following table:

NOMINAL VALUE AND COST OF MATERIALS USED IN THE SUBSIDIARY SILVER COINAGE, 1892.

Sources from which bullion was obtained.	Standard ounces.	Cost.	Coinage.
Mint at Philadelphia:			
Worn and uncurrent coin.....	3,285,408.50	\$4,087,600.00	\$4,087,600.00
Bullion purchased.....	850.56	914.76	1,058.25
Mint at San Francisco:			
Worn and uncurrent coin.....	1,049,329.04	1,317,983.35	1,317,983.35
Mint at New Orleans:			
Worn and uncurrent coin.....	1,007,235.89	1,253,170.00	1,253,170.00
Total.....	5,342,823.49	6,659,668.11	6,659,811.60
SUMMARY.			
Worn and uncurrent coin.....	5,341,972.89	6,658,753.35	6,658,753.35
Bullion purchased.....	850.56	914.76	1,058.25
Aggregate.....	5,342,823.45	6,659,668.11	6,659,811.60

The nominal value of the silver coins transferred from the Treasury to the mints for recoinage from July 1, 1890, to November 1, 1892, has been \$10,792,478.97 upon which the loss of metal representing the abrasion from wear, has been \$326,489.25, or an average of about 3 per cent. The actual coinage of the same into new silver coins has aggregated \$4,381,044.05.

The beneficial results of the liberal appropriations made by Congress for the last two years for loss on recoinage of worn and uncurrent silver coins in the Treasury is shown by the fact that the balance of such coin has been reduced from \$23,002,268 on July 1, 1890, to \$11,499,579 on November 1, 1892, a reduction of \$11,502,689.

By the conversion of worn and uncurrent coins in the Treasury, principally half-dollars, for which there was no demand, into quarter-dollars and dimes, for which there was an urgent demand, the Treasury has been relieved of a large amount of unavailable assets and the circulating medium of the country increased to a corresponding extent.

TRADE-DOLLAR RECOINAGE.

The number of trade dollars redeemed under the act of March 3, 1887, was 7,689,036, containing 6,687,690.61 ounces of standard silver of the coining value of \$7,782,040 in silver dollars, from which there were coined, up to the close of the fiscal year 1891, \$2,889,011 in subsidiary silver coins, containing 2,322,042.62 standard ounces, costing \$2,668,654.88.

In addition there was transferred from trade dollars remelted at the San Francisco mint to the silver bullion account 16.97 standard ounces, costing \$19.51, making a total amount disposed of up to June 1, 1891, 2,322,059.59 standard ounces, costing \$2,668,674.39, leaving on hand June 1, 1891, 4,365,661.12 standard ounces, costing \$5,020,361.

The act of March 3, 1891, directed that, "the Secretary of the Treasury shall, as soon as practicable, coin into standard silver dollars the trade-dollar bullion and trade dollars now in the Treasury, the expense thereof to be charged to the silver-profit fund."

Of the balance of trade-dollar bullion on hand June 1, 1891, 4,364,311.87 standard ounces, costing \$5,018,844.11, were consumed in the coinage of 5,078,472 silver dollars, while there were sold in sweeps, 1,318.89 standard ounces, costing \$1,517.08, leaving on hand December 31, 1890, when this coinage was completed, a fractional balance of .36 of an ounce, costing \$0.42, which was transferred to the account of silver bullion purchased under the act of July 14, 1890.

COINAGE OF SILVER DOLLARS FROM TRADE-DOLLAR BULLION UNDER ACT OF MARCH 3, 1891.

MINT AT PHILADELPHIA.

Months.	Coined.		Sold in sweeps.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
June.....				
July.....	300, 781. 25	\$345, 686. 33		
August.....	429, 687. 50	493, 837. 61		
September.....	171, 960. 94	197, 633. 81		
October.....	214, 843. 75	246, 918. 80		
November.....	209, 477. 81	240, 751. 76		
December.....				
Total.....	1, 326, 751. 25	1, 524, 828. 31		

MINT AT NEW ORLEANS.

June.....	171, 875. 00	\$197, 702. 71		
July.....	429, 687. 50	494, 256. 77		
August.....	481, 250. 00	553, 567. 58		
September.....	343, 750. 00	395, 405. 42	570. 19	\$655. 87
October.....	429, 687. 50	494, 256. 78		
November.....	816, 406. 25	939, 087. 87		
December.....	364, 904. 37	419, 738. 67	748. 70	861. 21
Total.....	3, 037, 560. 62	3, 494, 015. 80	1, 318. 89	1, 517. 08
Grand total.....	4, 364, 311. 87	5, 018, 844. 11	1, 318. 89	1, 517. 08

COINAGE OF SILVER DOLLARS FROM TRADE-DOLLAR BULLION, ETC.—Continued.

MINT AT PHILADELPHIA.

Months.	Balance transferred to act of 1890.		Total employment.		Dollars coined.	Seigniorage.
	Standard ounces.	Cost.	Standard ounces.	Cost.		
June.....						
July.....			300,781.25	\$345,686.33	350,000	\$4,313.07
August.....			429,687.50	493,837.61	500,000	6,132.39
September.....			171,960.94	197,633.81	200,100	2,466.19
October.....			214,843.75	246,918.80	250,000	3,081.20
November.....	.26	\$0.30	209,478.07	240,752.06	243,756	3,004.24
December.....						
Total.....	.26	.30	1,326,751.51	1,524,828.61	1,543,856	18,997.69

MINT AT NEW ORLEANS.

June.....			171,875.00	\$197,702.71	200,000	\$2,297.29
July.....			429,687.50	494,256.77	500,000	5,743.23
August.....			481,250.00	553,567.58	560,000	6,432.42
September.....			344,320.19	396,061.29	400,000	4,594.58
October.....			429,687.50	494,256.78	500,000	5,743.22
November.....			816,406.25	939,087.87	950,000	10,912.13
December.....	.10	\$0.12	305,653.17	420,600.00	424,616	4,877.33
Total.....	.10	.12	3,038,879.61	3,495,533.00	3,534,616	40,600.20
Grand total.....	.36	.42	4,365,631.12	5,020,361.61	5,078,472	59,597.89

SEIGNIORAGE ON SILVER.

The balance of silver profits on hand at the coinage mints at the commencement of the fiscal year 1892 was \$152,315.35.

The seigniorage on the coinage of silver dollars during the year aggregated \$930,487.41, and on subsidiary silver coins \$143.49, a total seigniorage for the year of \$930,630.90.

From the gross seigniorage there was paid for the transportation of silver coin the sum of \$28,694, for reimbursements of silver wastage and loss on sale of silver in sweeps sold \$9,548.98, and on account of expenses incurred in the recoinage of trade-dollar bullion (as provided by the act of March 3, 1891) \$108,712.42, a total expenditure of \$146,955.40, leaving a net seigniorage for the year of \$783,675.50.

The total amount of silver profits covered into the Treasury during the last fiscal year aggregated \$865,026.60, leaving on hand in the four coinage mints at the close of the fiscal year \$70,964.25.

The net profit on the coinage of silver during the fourteen years ended June 30, 1892, including the balance in the coinage mints on July 1, 1878, aggregated \$72,736,065.75.

In the Appendix will be found a table showing the seigniorage on the coinage of silver dollars and subsidiary silver, separately, and at each mint, and also the disposition of the profits.

A table will also be found in the Appendix exhibiting the expenditures from silver profits on account of the distribution of silver coins:

MINOR COINAGE.

During the last fiscal year 61,582,474 minor coin pieces were struck at the mint at Philadelphia of the face value of \$1,296,710.42, as follows:

MINOR COINAGE, 1892.

Denominations.	Pieces.	Value.
Five-cent nickel	17,022,142	\$851,107.10
One-cent bronze	44,560,332	445,603.32
Total	61,582,474	1,296,710.42

The amount and cost of blanks purchased for minor coinage during the year was as follows:

Blanks purchased.	Pounds, avoirdupois.	Cost.
Five-cent nickel blanks	168,213	\$53,727.23
One-cent bronze blanks	367,754	73,330.15
Total	535,967	127,057.38

The demand for minor coins during the year was large, frequently taxing the utmost capacity of the mint at Philadelphia to meet the same, but no delay occurred upon the part of the mint in supplying such coins.

Of the blanks used in the manufacture of these pieces, 1-cent bronze pieces of the nominal value of \$14,290.87 and 5-cent nickel pieces of the nominal value of \$83,819.85 were coined from metal resulting from the melting of uncurrent minor coins of former issues transferred from the Treasury for recoinage.

The following statement shows the balance of coinage metal resulting from uncurrent minor coins melted on hand at the mint at the commencement of the year, and the balance remaining on hand at the close thereof.

MINOR COINS FOR RECOINAGE, FISCAL YEAR 1892, PHILADELPHIA MINT.

Balance on hand July 1, 1891	\$61,474.84
Coin manufactured, nominal value, viz:	
Bronze, 1-cent	\$14,290.87
Nickel, 5-cent	83,819.85
	98,110.72
Gain by recoinage	36,635.91
Balance uncoined June 30, 1892 .....	.03

No uncurrent minor coins were transferred from the Treasury for recoinage during the last fiscal year.

The following table exhibits by denominations the amount of minor coins transferred to the mint at Philadelphia during the fiscal year 1892 and reissued:

MINOR COINS FOR REISSUE, FISCAL YEAR 1892, PHILADELPHIA MINT.

Received during the year on transfer orders, viz:			
One-cent bronze coin.....	\$55,000.00		
Five-cent nickel coin.....	25,000.00		
			\$80,000.00
Reissued during the year, viz:			
One-cent bronze coin.....	55,000.00		
Five-cent nickel coin.....	25,000.00		
			80,000.00

The following table exhibits the distribution of minor coins during the fiscal year 1892:

MINOR COINS DISTRIBUTED FROM THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1892.

State or Territory.	5-cent, nickel.	1-cent, bronze.	State or Territory.	5-cent, nickel.	1-cent, bronze.
Alabama.....	\$4,855	\$1,100	Nebraska.....	\$17,775	\$5,095
Arizona.....	150		New Hampshire.....	4,150	6,430
Arkansas.....	1,660	350	New Jersey.....	29,470	23,010
California.....	16,360	715	New Mexico.....	820	
Colorado.....	7,120	660	New York.....	87,230	69,600
Connecticut.....	13,632	11,125	North Carolina.....	8,180	2,760
Delaware.....	1,150	1,850	North Dakota.....	3,020	2,160
District of Columbia.....	40		Ohio.....	41,570	29,000
Florida.....	2,515	1,020	Oklahoma.....	350	300
Georgia.....	11,020	3,195	Oregon.....	3,800	540
Idaho.....	370	420	Pennsylvania.....	80,490	56,505
Illinois.....	63,961	50,580	Rhode Island.....	6,950	10,270
Indian Territory.....	70	150	South Carolina.....	4,320	1,830
Indiana.....	36,185	22,855	South Dakota.....	4,055	1,070
Iowa.....	27,999	16,550	Tennessee.....	9,555	2,850
Kansas.....	13,065	8,580	Texas.....	18,025	1,800
Kentucky.....	41,107	7,235	Utah.....	3,700	
Louisiana.....	4,820	428	Vermont.....	3,755	2,905
Maine.....	2,870	885	Virginia.....	8,065	5,855
Maryland.....	29,210	17,040	Washington.....	4,600	920
Massachusetts.....	19,700	41,945	West Virginia.....	6,950	3,240
Michigan.....	19,745	20,295	Wisconsin.....	19,475	16,455
Minnesota.....	24,590	19,705	Wyoming.....	370	
Mississippi.....	2,040	485			
Missouri.....	10,300	1,662	Total.....	726,847	481,425
Montana.....	5,040				

The mandatory coinage of silver dollars required by the act of 1873 rendered it difficult to continue the manufacture of ingots and blanks for the minor coinage (5-cent nickel and 1-cent bronze pieces) at the mint at Philadelphia, the only institution authorized by law to execute minor coinage. The difficulty was augmented by the largely increased demands for small coins for change purposes. It was, therefore, decided to ask by public advertisements for proposals to furnish minor coinage blanks suitable for coinage at the mint. Contracts were awarded for such blanks at various times from January, 1887, to June 30, 1892.

The deliveries of bronze blanks, the cost, the coinage value, and the seigniorage realized, under the several rates per pound, will be found in the table hereto appended:

CONTRACTS FOR 1-CENT BRONZE BLANKS FROM JANUARY, 1887, TO JULY, 1892.

Periods.	Rate per pound.	Pounds.	Cost.	Coinage value.	Seigniorage.
Jan., 1887, to Aug., 1887	\$0.211	204,379	\$43,123.97	\$298,413.34	\$255,289.37
Aug., 1887, to Sept., 1888 .....	.2565	299,965	76,941.02	437,948.90	361,007.88
Sept., 1888, to Aug., 1889 .....	.3409	299,991	104,696.86	437,986.86	338,290.00
Aug. 1, 1889, to June, 1890 .....	.26	150,000	39,000.00	219,000.00	180,000.00
June, 1890, to July, 1892 .....	.1994	772,805	154,097.35	1,128,295.30	974,197.95

Contracts for nickel blanks for the same period gave results as follows:

Periods.	Rate per pound.	Pounds.	Cost.	Coinage value.	Seigniorage.
Mar., 1887, to June, 1888	\$0.379	22,019	\$8,345.20	\$99,856.30	\$91,511.10
Do.....	.348	7,000	2,436.00	31,752.00	29,316.00
Do.....	.374	43,001	16,082.40	195,009.55	178,927.15
June, 1888, to Sept., 1889 .....	.421	249,332	104,968.77	1,130,720.65	1,025,751.85
Sept., 1889, to June, 1890 .....	.40	106,000	42,400.00	480,710.00	438,310.00
June, 1890, to July, 1892 .....	.3194	338,747	108,196.07	1,536,217.65	1,428,021.58

The several types and denominations of minor coins issued by the Philadelphia Mint since its establishment, the amount remelted by the mint, and the amount apparently outstanding June 30, 1892, are set forth in the following table:

Denominations.	Coined.	Remelted.	Outstanding June 30, 1892.
Copper cents	\$1,562,887.44	\$376,300.44	\$1,186,587.10
Copper half cents *	39,926.11		
Copper nickel cents	2,007,720.00	763,782.78	1,243,937.22
Bronze cents	6,608,560.49	39,871.73	6,578,688.76
Bronze 2-cent pieces	912,020.00	318,926.82	593,093.18
Nickel 3-cent pieces	995,768.52	230,684.74	675,083.78
Nickel 5-cent pieces	12,396,331.65	111,145.60	12,396,331.65
Total	24,433,154.21	1,840,712.11	22,673,721.69

* There is no record of the melting of any old copper half cents, but it is believed that few, if any, are in circulation.

The foregoing exhibits show a general reduction in cost of minor coin blanks and a corresponding gain in profits to the Treasury during the last three years. Moreover, all such blanks are now delivered ready for the coining presses, which effects a saving of labor, time, and machinery probably equal to 10 per cent of the whole cost. By the last contract, awarded the Scovill Manufacturing Company, of Waterbury, Conn., the Government is getting its minor coinage metal at less cost than ever before in its history.

PERCENTAGES OF PROFITS AT THE DIFFERENT RATES.

Bronze.	Profits.	Nickel.	Profits.
At \$0.211 per pound.....	\$1.24	At \$0.379 per pound.....	\$4.157
At .2565 per pound.....	1.20	At .348 per pound.....	4.188
At .349 per pound.....	1.109	At .374 per pound.....	4.162
At .26 per pound.....	1.198	At .421 per pound.....	4.115
At .1994 per pound.....	1.258	At .40 per pound.....	4.136
		At .3194 per pound.....	4.216

An avoirdupois pound of bronze will coin \$1.46. An avoirdupois pound of nickel will coin \$4.53.

APPROPRIATIONS AND EXPENDITURES.

The amounts specifically appropriated for the support of the mints and assay offices for the fiscal year 1892 aggregated \$1,079,850, against \$1,030,351.50 appropriated for the preceding fiscal year.

From the specific appropriation there was expended during the last fiscal year an aggregate of \$1,064,124.24, leaving in the Treasury unexpended the sum of \$15,725.76.

In addition there was expended at the coinage mint/s from the general appropriation contained in the act of July 14, 1890, the sum of \$41,487.55.

There was also expended at the Treasury Department, from the latter appropriation, the sum of \$927 for cablegrams from London, giving the daily quotation of silver.

The total expenditures for the mint service for the last fiscal year aggregated \$1,106,538.79, against \$1,335,910 expended in the prior fiscal year, showing a reduction of expenses during the last fiscal year of \$229,371.21.

The appropriations and expenditures for the various mints and assay offices (exclusive of the amount paid by the Treasury Department for baclegrams) are exhibited in the following table:

APPROPRIATIONS AND EXPENDITURES, 1892.

APPROPRIATIONS.

Institutions.	Salaries.	Wages.	Contingent.	Coinage of silver bullion, act July 14, 1890.	Storage of silver bullion, act July 14, 1890.	Total.
MINTS.						
Philadelphia.....	\$41,550.00	\$293,000.00	\$80,000.00			\$414,550.00
San Francisco.....	41,100.00	170,000.00	40,000.00			251,100.00
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.						
New York.....	39,250.00	30,000.00	10,000.00			79,250.00
Denver.....	10,950.00	13,750.00	6,000.00			30,700.00
Helena.....	7,700.00	12,700.00	5,000.00			25,400.00
Boisé City.....	3,200.00		9,000.00			12,200.00
Charlotte.....	2,750.00		2,500.00			5,250.00
St. Louis.....	3,500.00		2,400.00			5,900.00
Total.....	211,500.00	653,450.00	214,900.00			1,079,850.00

APPROPRIATIONS AND EXPENDITURES, 1892—Continued.

EXPENDITURES.

Institutions.	Salaries.	Wages.	Contingent.	Coinage of silver bullion, act July 14, 1890.	Storage of silver bullion, act July 14, 1890.	Total.
MINTS.						
Philadelphia.....	\$41,550.00	\$292,952.06	\$74,303.42	\$1,345.59	\$5,995.50	\$416,146.57
San Francisco.....	41,100.00	169,984.05	38,380.85	8,090.00		257,464.90
Carson.....	29,550.00	60,000.00	23,007.25	11,000.00		123,557.25
New Orleans.....	31,848.09	73,997.98	33,690.98	15,146.46		154,683.51
ASSAY OFFICES.						
New York.....	39,250.00	28,413.50	9,869.33			77,532.83
Denver.....	10,950.00	13,702.00	2,956.95			27,608.95
Helena.....	7,612.29	12,691.50	4,999.44			25,303.23
Boisé City.....	3,200.00		8,982.43			12,182.43
Charlotte.....	2,750.00		2,499.95			5,249.95
St. Louis.....	3,500.00		2,382.17			5,882.17
Total.....	211,310.38	651,741.09	201,072.77	35,492.05	5,995.50	1,105,611.79

The unexpended balances of appropriations for the fiscal year 1892 are shown in detail in the following table:

UNEXPENDED BALANCES OF APPROPRIATIONS, FISCAL YEAR 1892.

Institutions.	Salaries.	Wages.	Contingent expenses.	Total.
MINTS.				
Philadelphia.....		\$47.94	\$5,096.58	\$5,744.52
San Francisco.....		15.95	1,619.15	1,635.10
Carson.....			1,992.75	1,992.75
New Orleans.....	\$101.91	2.02	1,309.02	1,412.95
ASSAY OFFICES.				
New York.....		1,586.50	130.67	1,717.17
Denver.....		48.00	3,043.05	3,091.05
Helena.....	87.71	8.50	.56	96.77
Boisé City.....			17.57	17.57
Charlotte.....			.05	.05
St. Louis.....			17.83	17.83
Total.....	189.62	1,708.91	13,827.23	15,725.76

The expenses of the office of the Director of the Mint, embracing the salaries of the Director and the clerical force, the expenses incurred in the examination of the mints and assay offices, the purchase of books and periodicals, the maintenance of the laboratory, the expenses of collecting and compiling for a report to Congress, the statistics of the product of the precious metals, and all incidental and contingent expenses during the last fiscal year, aggregated \$35,507.63, leaving unexpended of appropriations made for the above purposes the sum of \$1,402.37.

The appropriations and expenditures for the Bureau of the Mint are exhibited in detail in the following table:

APPROPRIATIONS AND EXPENSES OF THE OFFICE OF THE DIRECTOR OF THE MINT
FOR THE FISCAL YEAR 1892.

Purposes for which appropriated.	Appropriated.	Expended.	Unexpended.
Salaries.....	\$29,160.00	\$29,041.92	\$118.08
Examination of mints.....	2,500.00	1,671.38	828.62
Mining statistics.....	4,000.00	3,548.24	451.76
Laboratory.....	750.00	748.08	1.92
Books, pamphlets, and incidental expenses.....	500.00	498.01	1.99
Total.....	36,910.00	35,507.63	1,402.37

The appropriations made for the support of the mints and assay offices for the fiscal year to end June 30, 1893, are as follows:

APPROPRIATIONS FOR MINTS AND ASSAY OFFICES, 1893.

Institutions.	Salaries.	Wages of workmen.	Contingent expenses.	Total.
MINTS.				
Philadelphia.....	\$41,550	\$293,000	\$75,000	\$409,550
San Francisco.....	41,100	170,000	35,000	246,100
Carson.....	29,550	50,000	20,000	99,550
New Orleans.....	31,950	74,000	33,000	138,950
ASSAY OFFICES.				
New York.....	39,250	27,500	10,000	76,750
Denver.....	10,950	13,750	3,250	27,950
Helena.....	7,700	12,700	4,500	24,900
Boisé City.....	3,200		8,000	11,200
Charlotte.....	2,750		*3,000	5,750
St. Louis.....	3,500		2,400	5,900
Total.....	211,500	640,950	194,150	1,046,600

* Includes \$1,000 for gas plant to replace worn-out furnaces.

On October 1, 1892, I had the honor to submit for your consideration estimates of appropriations required for the support of the mint service for the fiscal year to end June 30, 1894.

These estimates, including the usual appropriation for "freight on bullion and coin," aggregated \$1,126,760, against appropriations for the same purposes for the current fiscal year aggregating \$1,079,850.

The aggregate of the estimates submitted for the fiscal year 1894 is the exact sum of the appropriations for the fiscal year 1892.

It will be necessary to ask for deficiency appropriations to complete the service of the fiscal year 1893, owing to the fact that the appropriations made by Congress were reduced from the carefully prepared estimates submitted.

EARNINGS AND EXPENSES OF THE REFINERIES OF THE COINAGE
MINTS AND ASSAY OFFICE AT NEW YORK.

The sums collected from depositors during the fiscal year 1892, at the coinage mints and assay office at New York, as charges for parting and refining bullion, aggregated \$169,497.09.

The law requires that the charges collected of depositors shall be used to defray the expenses of the operations of the refinery.

The total amount expended for parting and refining bullion was \$207,253.43.

There was received, however, and covered into the Treasury during the year from the sale of by-products (blue vitriol and spent acid) the sum of \$11,449.23, a legitimate gain to the refinery.

Deducting from the gross expenditures the amount realized by the sale of these by-products, the *net* expenditures for parting and refining bullion were \$195,804.20.

The total receipts for parting and refining bullion since July 1, 1876, the date at which the refineries were made self-supporting, have exceeded the gross expenditures for the same period by the sum of \$85,615.07, which amount stands to the credit of the appropriation for parting and refining bullion on July 1, 1892.

The receipts and expenses of the refineries for the fiscal year 1892 are exhibited in the following table:

CHARGES COLLECTED AND EXPENDITURES FOR PARTING AND REFINING BULLION,
1892.

Institutions.	Charges collected.	Gross expenditures.	Net expenditures.
Mint at Philadelphia.....	\$19,065.24	\$26,457.82	\$26,457.82
Mint at San Francisco.....	31,768.33	58,199.89	57,230.57
Mint at Carson.....	27,422.74	26,918.86	23,949.76
Mint at New Orleans.....	1,308.94	252.76	252.76
Assay office at New York.....	89,931.84	95,424.10	87,913.29
Total.....	169,497.09	207,253.43	195,804.20

EARNINGS AND EXPENSES OF THE MINTS AND ASSAY OFFICES.

The total earnings of the mints and assay offices of the United States during the fiscal year ended June 30, 1892, aggregated \$2,294,288.20.

This is a very large reduction from the earnings of recent years, occasioned by the fact that the seigniorage on the coinage of silver dollars, which has aggregated six or seven million dollars annually, fell off during the last fiscal year to \$930,487.41, the coinage of the silver dollars being no longer mandatory. Only such dollars were coined as were deemed necessary in the business of the Government.

The total expenditures and losses of all kinds, including the entire expenses for the support of the mints and assay offices and acid refineries, the wastage of the operative departments, and loss on sale of sweeps, the expenses of distributing silver dollars, subsidiary silver, and minor coins, aggregated \$1,500,494.03, leaving a *net* profit of earnings over expenditures for the last fiscal year of \$793,794.17.

In the Appendix will be found the usual table exhibiting in detail the earnings and expenditures under each classification and at each institution of the mint service.

CLASSIFIED STATEMENT OF EXPENDITURES.

The following table exhibits the expenditures for the different classes of supplies (as well as for salaries and wages) at the institutions comprising the mint service during the fiscal year 1892, the expenses of the refinery being separated from the ordinary expenses of the Mint:

STATEMENT OF EXPENDITURES FOR SUPPLIES AT THE MINTS AND ASSAY OFFICES OF THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Supplies.	Ordinary.	Refinery.	Total.
Acids.....	\$1,547.66	\$40,747.59	\$42,295.25
Assayers' materials.....	1,670.04		1,670.04
Balances.....	385.50		385.50
Belting.....	391.85	27.68	419.53
Charcoal.....	4,755.75	910.47	5,666.22
Chemicals.....	5,272.43	1,052.37	6,324.80
Coal.....	17,569.97	4,749.68	22,319.65
Coke.....	4,383.72	159.70	4,543.42
Copper.....	6,680.85	14,565.12	21,245.97
Crucibles.....	6,934.06	3,492.26	10,426.32
Dry goods.....	2,826.94	1,365.83	4,192.77
Fire brick.....		95.48	95.48
Freight and drayage.....	2,304.95	1,315.63	3,620.58
Fluxes.....	406.80	2,706.36	3,113.16
Furniture.....	392.50		392.50
Gas and electric light.....	14,779.24	1,770.57	16,549.81
Gloves and gauntlets.....	6,734.94	751.29	7,486.23
Hardware.....	3,338.75	570.11	3,908.86
Iron and steel.....	847.29	18.14	865.43
Ice.....	1,660.72	234.12	1,894.84
Labor and repairs.....	13,358.85	2,843.07	16,201.92
Lead.....	53.00	2,901.54	2,954.54
Loss on sweeps.....	499.40	533.83	1,033.23
Lumber.....	3,259.99	452.37	3,712.36
Machinery and appliances.....	24,862.63	2,685.01	27,547.64
Metal work and castings.....	4,986.52	1,942.36	6,928.88
Oil.....	1,587.92	331.90	1,919.82
Rent.....	480.00		480.00
Sewing.....	1,822.45	534.35	2,356.80
Stationery, printing, and binding.....	2,331.10	18.97	2,350.07
Salt.....	8.38	600.32	608.70
Sundries.....	35,437.20	2,122.04	37,559.24
Steam supply.....	1,257.88	6,078.02	7,335.90
Telegraph and telephone.....	512.07		512.07
Tools.....	18.30		18.30
Washing.....	1,896.19		1,896.19
Wastage.....	2,067.40	387.29	2,454.69
Water.....	4,301.77	452.50	4,754.27
Wood.....	11,750.35	1,131.86	12,882.21
Zinc.....		3,055.16	3,055.16
Total.....	193,375.36	100,602.99	293,978.35
Salaries.....	211,310.38		211,310.38
Wages.....	700,926.05	106,650.44	807,576.49
Aggregate.....	1,105,611.79	207,253.43	1,312,865.22

MOVEMENT OF GOLD FROM THE UNITED STATES.

In the report of this Bureau for the fiscal year 1889, attention was directed to the heavy export of gold from the United States commencing in May, 1888, and continuing, with some interruption, to the end of July, 1889, aggregating \$61,435,989.

In the summer of 1890 another movement of gold from this country commenced, which, while by no means as serious in amount as its predecessor, was somewhat remarkable as a monetary transaction, considering the low rate of sterling exchange which obtained during most of the period of shipments. This movement aggregated in a period of less than two months the sum of \$15,672,982.

In February, 1891, still another movement of gold to Europe commenced, which did not cease until the close of July, causing by far the most serious loss of gold which this country has sustained for many years. The total amount exported from the port of New York during these six months was \$70,223,494.

In the reports of this Bureau for the fiscal years 1890 and 1891, detailed statements of the shipments, the names of the shipper, the destination of the specie, and prevailing rates of sterling exchange were presented, together with the causes which were believed to have occasioned these large movements.

In the following tables, which have been carefully prepared by the Superintendent of the United States Assay Office at New York, the exports of gold from that port to Europe during the fiscal year ended June 30, 1892, are presented in detail; also the exports during the four months from July 1 to October 31, 1892, as well as the return movement.

UNITED STATES GOLD COIN SHIPPED FROM NEW YORK TO EUROPE DURING THE FISCAL YEAR ENDING JUNE 30, 1892.

Date.	Name of shipper.	Value.	Rate of exchange.	Destination.
1891.				
July 1	Heidelbach, Ickelheimer & Co.....	\$200,000.00	\$4.87½-4.87½	Germany.
3	Lazard Frères.....	500,000.00	4.87½-4.87½	England.
	.....do.....	1,100,000.00	4.87½-4.87½	France.
6	.....do.....	500,000.00	4.87-4.87½	England.
17	Heidelbach, Ickelheimer & Co.....	300,000.00	4.86½-4.86½	Germany.
20	Lazard Frères.....	600,000.00	4.86½-4.87	England.
24	.....do.....	500,000.00	4.86½	Do.
	.....do.....	1,000,000.00	4.86½	France.
1892.				
Feb. 19	Heidelbach, Ickelheimer & Co.....	500,000.00	4.88½-4.88½	Germany.
23	.....do.....	500,000.00	4.88	Do.
	L. Von Hoffmann & Co.....	500,000.00	4.88	Do.
26	Baring, Magoun & Co.....	500,000.00	4.88	Do.
	Heidelbach, Ickelheimer & Co.....	750,000.00	4.88	Do.
29	.....do.....	530,000.00	4.87½	Do.
	Baring, Magoun & Co.....	500,000.00	4.87½	Do.
Mar. 1	A. Belmont & Co.....	500,000.00	4.87½	England.
4	.....do.....	250,000.00	4.87½	Do.
	L. Von Hoffman & Co.....	250,000.00	4.87½	Do.
	Baring, Magoun & Co.....	500,000.00	\$4.87½	Do.
	A. Belmont & Co.....	250,000.00	4.87½	Do.
8	.....do.....	250,000.00	4.87½	Do.
9	.....do.....	250,000.00	4.87½	Do.
30	Lazard Frères.....	600,000.00	4.88½	France.

UNITED STATES GOLD COIN SHIPPED FROM NEW YORK TO EUROPE, ETC.—Cont'd.

Date.	Name of shipper.	Value.	Rate of exchange.	Destination.
1892.				
Apr. 22	Ladenburg, Thalmann & Co	\$505,000.00	\$4.88½	France.
	Lazard Frères	1,250,000.00	4.88½	Do.
25	do	700,000.00	4.88½	England.
29	do	2,100,000.00	4.88½	France.
	Ladenburg, Thalmann & Co	1,255,000.00	4.88½	Do.
	L. Von Hoffman & Co	250,000.00	4.88½	Do.
	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Do.
May 0	do	500,000.00	4.88	Do.
	Kuhn, Loeb & Co	500,000.00	4.88	Do.
	Lazard Frères	1,600,000.00	4.88	Do.
	Brown Bros. & Co	450.00	4.87½-4.88	England.
13	Ladenburg, Thalmann & Co	400,000.00	4.87½-4.88	France.
June 3	Kuhn, Loeb & Co	500,000.00	4.88½	Do.
4	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Germany.
8	do	900,000.00	4.88½-4.88½	Do.
10	L. Von Hoffmann & Co	250,000.00	4.88½	England.
	Ladenburg, Thalmann & Co	500,000.00	4.88½	France.
13	L. Von Hoffmann & Co	250,000.00	4.88½	England.
15	Do	500,000.00	4.88½	Germany.
	Lazard Frères	500,000.00	4.88½	Do.
	Ladenburg, Thalmann & Co	500,000.00	4.88½	Do.
	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Do.
18	Do	1,500,000.00	4.88½	Do.
	L. Von Hoffmann & Co	500,000.00	4.88½	Do.
	Ladenburg, Thalmann & Co	500,000.00	4.88½	Do.
	Lazard Frères	1,250,000.00	4.88½	Do.
	Kuhn, Loeb & Co	600,000.00	4.88½	Do.
21	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Do.
23	Lazard Frères	500,000.00	4.88½	Do.
	L. Von Hoffmann & Co	500,000.00	4.88½	Do.
	Ladenburg, Thalmann & Co	500,000.00	4.88½	Do.
	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Do.
24	Do	600,000.00	4.88½-4.88½	Do.
	Lazard Frères	900,000.00	4.88½	Do.
	L. Von Hoffman & Co	250,000.00	4.88½	Do.
27	Do	500,000.00	4.88½	Do.
	Total	37,390,450.00		
	Foreign gold coin	13,700.00		
	Gold bars	346,093.00		
	Total gold shipment to Europe during fiscal year 1891-'92	37,750,243.00		
	During the same period there were shipped to the West Indies and Central and South America the following amounts, viz:			
	United States gold coin	2,567,748.00		
	Foreign gold coin	6,847,034.00		
	Total	9,414,782.00		
	Grand total	47,165,025.00		

SUPPLEMENTARY STATEMENT OF UNITED STATES GOLD COIN SHIPPED TO EUROPE
FROM JULY 1 TO OCTOBER 31, 1892.

Date.	Name of shipper.	Value.	Rate of exchange.	Destination.
1892.				
July 1	Lazard Frères	\$1,200,000.00	\$4.88½	France.
	Zimmierman & Forshay	500,000.00	4.88½	Do.
	Ladenburg, Thalmann & Co	500,000.00	4.88½	Do.
	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Do.
6	L. Von Hoffman & Co	500,000.00	4.88½-4.88½	Germany.
8	Lazard Frères	800,000.00	4.88½	France.
13	Heidelberg, Ickelheimer & Co	750,000.00	4.88½-4.88½	Germany.
29	Lazard Frères	1,200,000.00	4.88½-4.88½	France.
	Ladenburg, Thalmann & Co	500,000.00	4.88½	Do.
	L. Von Hoffman & Co	750,000.00	4.48½	Do.
	Kuhn, Loeb & Co	500,000.00	4.88½	Do.
	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Do.
Aug. 3	Kuhn, Loeb & Co	500,000.00	4.88½-4.88½	Do.
	Lazard Frères	500,000.00	4.88½	Do.
10	Brown Brothers & Co	1,000.00	4.88½	England.
12	L. Von Hoffmann & Co	1,000,000.00	4.88½	Do.
15	Heidelberg, Ickelheimer & Co	1,000,000.00	4.88½	Germany.
18	L. Von Hoffmann & Co	700,000.00	4.88	Do.
	C. B. Richard & Co	10,000.00	4.88	Do.
	Heidelberg, Ickelheimer & Co	250,000.00	4.88	Do.
24	Ladenburg, Thalmann & Co	500,000.00	4.88	Do.
	L. Von Hoffmann & Co	1,000,000.00	4.88	Do.
Sept. 2	Lazard Frères	1,100,000.00	4.88½-4.88½	France.
3	L. Von Hoffmann & Co	1,000,000.00	4.88	Germany.
	Heidelberg, Ickelheimer & Co	500,000.00	4.88	Do.
12	do	600,000.00	4.88-4.88½	Do.
21	Brown Bros. & Co	800.00	4.86½	England.
	Total	17,861,800.00		
	During the same period there were shipped to Europe gold bars of the value of	1,000.00		
	Total value July 1 to Oct. 31	17,862,800.00		
	There was also shipped to the West Indies and Central and South America, of:			
	United States gold coin	379,811.00		
	Foreign gold coin	597,400.00		
	Grand total July 1 to Oct. 31	18,840,011.00		

STATEMENT OF GOLD COIN AND BULLION IMPORTED FROM EUROPE AT THE PORT OF NEW YORK FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

From—	United States coin.	Foreign coin.	Foreign bullion.	Total.
England.....	\$5, 275, 290. 00	\$4, 755, 873. 00	\$3, 251, 707. 00	\$13, 282, 870. 00
France.....	6, 130, 630. 00	4, 625, 203. 00	4, 840, 156. 00	15, 595, 989. 00
Germany.....	1, 534, 040. 00	1, 872, 160. 00	457, 971. 00	3, 924, 171. 00
Total.....	12, 999, 960. 00	11, 253, 236. 00	8, 549, 834. 00	32, 803, 030. 00
During the same period there were received at the port of New York the following amounts of gold coin and bullion from Mexico, Central and South America, and the West Indies, viz:				
United States coin.....			1, 723, 071. 00	} 4, 024, 954. 00
Foreign coin.....			1, 574, 474. 00	
Foreign bullion.....			727, 409. 00	
Grand total.....				36, 827, 984. 00

SUPPLEMENTARY STATEMENT OF IMPORTS OF GOLD COIN AND BULLION AT NEW YORK FROM EUROPE AND AMERICAN PORTS SOUTH OF THE UNITED STATES, FROM JULY 1 TO OCTOBER 31, 1892.

From France, foreign coin.....		\$482, 500. 00
From American ports—		
United States coin.....	\$226, 934. 00	} 1, 254, 625. 00
Foreign coin.....	844, 750. 00	
Foreign bullion.....	182, 941. 00	
Total.....		1, 737, 125. 00

An examination of the above tables shows that the total export of gold from the port of New York during the fiscal year ended June 30, 1892, was \$47,165,025, and during the four months ended October 31, 1892, \$18,840,011, while the amount imported at the port of New York during the last fiscal year was \$36,827,984, and during the four months ended October 31, 1892, \$1,737,125.

In another portion of this report the total imports and exports of the precious metals from all the ports of this country are given, from which it will appear that the total gold exports during the fiscal year ended June 30, 1892, aggregated \$50,305,533, and the total gold imports \$50,162,879, a net loss by excess of exports of gold over imports during the last fiscal year of only \$142,654 against a loss for the preceding fiscal year of \$67,946,768.

From an examination of the above tables, exhibiting the shipments of gold from the port of New York, it will be seen that the disturbance to the natural balance of trade continued during the last fiscal year.

It was thought that the effects of the financial difficulties in Europe caused by the heavy fall of South American securities, several years ago had almost passed away, but their trail is still well marked and commented on freely abroad.

Besides this, the Austrian Government has been making strenuous exertions during the last year to obtain sufficient gold for a strong basis in establishing a gold standard for its currency.

Quite a number of the shipments for continental ports were reported as destined for Austria.

One great cause of continued large shipments of gold is, as stated by all exchanges and financial writers, the distrust of United States

securities raised in the minds of European investors by the large and increasing preponderance of silver over gold in the reserve held for the redemption of our paper currency.

IMPORTS AND EXPORTS OF THE PRECIOUS METALS.

Gold.—The value of the foreign gold bullion imported into the United States during the fiscal year 1892 was \$11,358,518, of which \$4,820,117 came from France, \$3,251,707 from England, \$1,336,593 from Mexico, and the remainder principally from countries of Central and South America.

Gold was contained in imported silver-lead ores of the value of \$214,121.

Foreign gold ores of the invoiced value of \$249,304 were imported into the United States for reduction, all except a small amount coming from Mexico.

Foreign gold coins were imported of the value of \$22,908,493, of which \$8,222,724 came from Australia, \$5,538,725 from France, \$4,266,314 from England, \$2,392,310 from Germany, \$1,405,364 from Cuba, \$542,499 from Mexico, and the remainder from various countries.

United States gold coins were returned to the United States of the value of \$15,432,443, of which \$5,486,975 came from France, \$5,272,315 from England, \$1,529,596 from the British possessions in North America, \$1,105,015 from Germany, and the remainder from various countries, principally of Central and South America.

The total imports of gold into the United States during the fiscal year may be summed up as follows:

GOLD IMPORTS, 1892.

Items.	Amount.
Foreign bullion.....	\$11, 358, 518
Foreign coin.....	22, 908, 493
Foreign ores.....	249, 304
Foreign gold in silver-lead ores.....	214, 121
Total foreign.....	34, 730, 436
United States coin.....	15, 432, 443
Total imports.....	50, 162, 879

The exports of domestic gold bullion aggregated \$479,388, and of domestic gold coin, \$42,841,963.

Of the above amounts \$19,283,150 were invoiced to Germany, \$13,061,100 to France, \$6,328,040 to England, \$1,727,492 to Venezuela, \$1,258,720 to British possessions in North America, and the remainder to various countries.

In addition, foreign gold bullion was reexported of the value of \$22,637 and foreign gold coin of the value of \$6,851,339, of which \$6,636,048 went to Cuba and the remainder principally to England.

Domestic gold ores were exported of the invoiced value of \$39,325, and foreign ores were reexported of the value of \$13,004, while domestic gold was contained in copper matte shipped abroad of the value of \$57,877.

The movement of gold from the United States during the last fiscal year may be summed up as follows:

GOLD EXPORTS, 1892.

Items.	Amount.
United States bars.....	\$8, 260
Other domestic bullion.....	471, 128
Domestic coin.....	42, 841, 963
Gold contained in copper matte.....	57, 877
Domestic ores.....	39, 325
Total domestic.....	43, 418, 553
Foreign bullion reexported.....	\$22, 637
Foreign coin reexported.....	6, 851, 339
Foreign ores reexported.....	13, 004
Total foreign.....	6, 886, 980
Total gold exports.....	50, 305, 533

From the above tables it will be seen that the excess of the exports of gold over imports during the last fiscal year amounted to only \$142,654, against a loss for the preceding fiscal year of \$67,946,768.

Silver.—The commercial value of foreign silver bullion imported into the United States during the last fiscal year, as registered at the custom-houses, was \$5,115,808, of which \$4,431,920 consisted of commercial bars from Mexico, \$451,676 from Colombia, and the remainder in desultory amounts from various countries of this continent.

In addition to the importations of silver bars, silver ores were imported of the invoiced value of \$9,656,761.

As usual, the bulk of these ores—\$9,508,321—came from Mexico, and the remainder from British North America.

These ores were principally silver-lead ores, containing, in addition to the silver contents, large quantities of metallic lead and some gold and copper.

The following interesting table, kindly compiled by the Chief of the Bureau of Statistics from special statements furnished by the collectors of customs, exhibits approximately the quantity and value of the different metals contained in these ores:

STATEMENT SHOWING BY CUSTOMS DISTRICTS THE QUANTITIES AND VALUES OF SILVER ORE IMPORTED INTO THE UNITED STATES DURING THE FISCAL YEAR 1892, WITH THE QUANTITIES AND VALUES OF GOLD, SILVER, LEAD, AND COPPER CONTAINED IN THE ORE, SO FAR AS ASCERTAINED.

Customs districts.	Total ore.		Gold.		Silver.	
	Pounds.	Value.	Ounces.	Value.	Ounces.	Value.
Arizona	14,608,358	\$1,533,171	6,153	\$126,134	1,501,822	\$1,327,874
Corpus Christi, Tex	32,322,675	1,322,133	296	5,926	1,423,382	1,248,592
Champlain, N. Y.		a 810				
Detroit, Mich	119,756	4,228			1,306	1,110
Duluth, Minn		a 69,116				
Montana and Idaho		1,028				714
New Orleans, La.		3,508			3,613	3,508
New York, N. Y.		a 243,334				
North and South Dakota		a 690				
Oswegatchie, N. Y.	163,514	61,000				61,000
Paso del Norte, Tex	246,728,237	6,438,721	3,055	52,621	5,049,033	b 5,209,466
Puget Sound, Wash.:						
Six months ending Dec. 31, 1891		a 5,825			5,772	5,036
Six months ending June 30, 1892	230,134	6,015				5,793
Total		11,840				11,429
Saluria, Tex	21,194,000	529,569	143	2,961	532,083	455,765
San Francisco, Cal.:						
Six months ending Dec. 31, 1891		261,167				261,167
Six months ending June 30, 1892	2,232,624	264,911	1,281	26,479	269,439	c 229,023
Total		526,078				490,190
Grand total		10,745,226	10,928	214,121		8,809,648

Customs districts.	Lead.		Copper.	
	Pounds.	Value.	Pounds.	Value.
Arizona	2,264,463	\$65,814	266,889	\$13,349
Corpus Christi, Tex	163,904	4,413		
Detroit, Mich	103,922	3,118		
Montana and Idaho	8,994	314		
Paso del Norte, Tex	43,935,040	1,168,291	176,728	8,343
Puget Sound, Wash.:				
Six months ending Dec. 31, 1891	4,728	189		
Six months ending June 30, 1892	7,398	222		
Total	12,126	411		
Saluria, Tex	3,561,954	89,704		
San Francisco, Cal.:				
Six months ending June 30, 1892	331,894	d 8,297	22,236	e 1,112
Grand total	50,382,297	1,340,362	465,853	22,804

a No further data obtainable.

c Estimated at 85 cents per pound.

e Estimated at 5 cents per pound.

b Contains some gold, which cannot be separately stated.

d Estimated at 24 cents per pound.

NOTE.—The data in this table have been obtained from special reports by the collectors of customs, and, although necessarily incomplete in some details, are believed to be valuable. This table will not, in the total value of the ore, compare with the stated publications, which latter represent only the value of the free silver ore and exclude the value of the dutiable contents, such as lead and copper.

From the above table it will be seen that the approximate value of the silver contained in these ores was \$8,809,648, reckoned presumably at its commercial price, and of the gold \$214,121.

These ores contained in addition 50,382,297 pounds of metallic lead, valued at \$1,340,362, and 465,853 pounds of copper, of the invoiced value of \$22,804.

Foreign silver coins were imported into the United States of the value of \$14,679,709, of which \$12,697,618 consisted of Mexican dollars and the remainder were principally South American coins.

Of our own silver coins, principally subsidiary pieces, \$159,569 were returned during the year.

The imports of silver into the United States during the fiscal year are summarized in the following table:

IMPORTS OF SILVER, 1892.

Items.	Amount.
Foreign bullion (commercial value)	\$5, 115, 808
Silver in foreign ores (commercial value)	8, 809, 648
Foreign silver coin	14, 679, 709
Total foreign	28, 605, 165
United States silver coin	159, 569
Total silver imports	28, 764, 734

The exports of domestic silver bars aggregated \$16,638,385, reckoned presumably at their commercial value, the bulk of which, \$13,692,977, went to England, \$809,964 to France, and \$617,369 to Japan.

In addition to the exports of domestic silver bullion, copper matte was exported from the port of Baltimore to England for reduction during the year containing silver of the commercial value of \$657,667.

The following letter from the collector of the port of Baltimore, inclosing a tabulated statement of copper matte exported during the year, is presented.

OFFICE OF THE COLLECTOR OF CUSTOMS,
Port of Baltimore, September 6, 1892.

SIR: In compliance with your letter of the 2d instant I have the pleasure to transmit herein a statement showing the amount of gold and silver contained in copper matte exported from the port of Baltimore during the fiscal year ending June 30, 1892.

Very respectfully,

W. M. MARINE,
Collector.

HON. E. O. LEECH,
Director of the Mint, Washington, D. C.

STATEMENT OF SILVER-COPPER MATTE EXPORTED FROM THE PORT OF BALTIMORE DURING THE FISCAL YEAR ENDING JUNE 30, 1892.

[Calculated on a basis of 60.5 per cent pure copper, 35 ounces pure silver, and 0.14 ounce pure gold.]

Month.	Matte.		Pure copper.	Pure silver.	Pure gold.
1891.	<i>Pounds.</i>	<i>Tons.</i>	<i>Pounds.</i>	<i>Ounces.</i>	<i>Ounces.</i>
August.....	1, 771, 600	885. 8	1, 071, 818	31, 003	124
September.....	410, 200	205. 1	248, 171	7, 178	29
December.....	1, 161, 214	580	702, 534	20, 300	81. 2
1892.					
January.....	3, 594, 000	1, 797	2, 174, 370	62, 895	251. 6
February.....	1, 952, 117	976	1, 181, 031	34, 160	137
March.....	3, 322, 000	1, 661	2, 009, 810	58, 135	233
April.....	5, 774, 000	2, 887	3, 393, 270	101, 045	404
May.....	10, 800, 000	5, 400	6, 534, 000	189, 000	756
June.....	11, 196, 000	5, 598	6, 773, 580	195, 930	784
Total.....	39, 981, 131	19, 983. 9	24, 088, 584	699, 646	2, 799. 8

Foreign silver ores were reexported of the value of \$332,336, and foreign silver bullion of the value of \$11,689.

Our own subsidiary silver coin was exported of the value of \$126,682, principally to countries of this continent.

Foreign silver coins, principally Mexican and South American coins, were reexported to the value of \$16,033,803, of which \$6,648,031 went to Hong-Kong, \$5,863,476 were consigned to England, \$1,687,000 to Japan, and the remainder to various countries.

The exports of silver during the last fiscal year are exhibited in the following table:

Exports of silver, 1892.

Items.	Amount.
Domestic bars (commercial value)	\$16, 638, 385
Silver contained in copper matte	657, 667
United States subsidiary silver coin	126, 682
Total domestic.....	17, 422, 734
Foreign silver coin reexported.....	\$16, 033, 803
Silver in foreign ores reexported.....	332, 336
Foreign silver bullion reexported.....	11, 689
Total foreign	16, 377, 828
Total silver exports	33, 800, 562

From the above tables it will be seen that there was a net loss of silver to the United States by export during the last fiscal year aggregating \$5,035,828, against a net gain during the previous year of \$2,745,365, showing a net change of \$7,781,193.

STOCK OF MONEY IN THE UNITED STATES.

In continuation of previous tabulations, commenced in 1873 by the Bureau of the Mint, the following table is presented as exhibiting the stock of coin in the United States July 1, 1892:

OFFICIAL TABLE OF STOCK OF COIN IN THE UNITED STATES JULY 1, 1892.

Items.	Gold.	Silver.	Total.
Estimated stock of coin July 1, 1891.....	\$585, 140, 050	\$483, 507, 968	\$1, 068, 648, 018
Coinage, fiscal year, 1892.....	35, 506, 988	14, 989, 279	50, 496, 267
Net imports of United States coin, fiscal year, 1892.....		32, 887	32, 887
Total.....	620, 647, 038	498, 530, 134	1, 119, 177, 172
Loss:			
Net exports of United States coin for fiscal year 1892..	27, 409, 520		27, 409, 520
United States coin melted for recoinage fiscal year 1892.	557, 968	6, 819, 921	7, 377, 889
United States coin used in the arts, fiscal year 1892.....	3, 500, 000	200, 000	3, 700, 000
Total.....	31, 467, 488	7, 019, 921	38, 487, 409
Estimated stock of coin July 1, 1892.....	589, 179, 550	491, 510, 213	1, 080, 689, 763

It may be proper to repeat here that the basis of the annual tabulations of the stock of gold coin in the United States was the actual amount of gold coin in the Treasury and in national banks on June 30, 1872, with an addition of \$20,000,000 as an estimate of the minimum amount of gold coin in circulation in the States of the Pacific Slope.

No allowance was made in the initial estimate for any stock of gold outside of the Treasury and national banks or for any gold in circulation in the States east of the Rocky Mountains.

Since that date the official estimates presented from year to year have been compiled by adding to the actual visible stock June 30, 1872, the coinage of the mints (less recoinage of our own coins) and the gain (or loss) by import and export of our own coin as registered at the custom houses, with an annual allowance for melting of United States coin for use in the industrial arts based upon three censuses taken by the Bureau of the Mint of the jewelry trade.

In the case of silver the stock of silver dollars is estimated to be the coinage since March 1, 1878, and the stock of subsidiary silver coin the coinage since 1873, with an estimate of the amount in the country at that date of \$5,000,000, and the annual gain or loss by coinage and import and an annual allowance for melting in the industrial arts, as in the case of gold.

From the table above presented it will be seen that the estimated stock of our own coins in the country on July 1, 1892, aggregated: Gold, \$589,179,550; silver, \$491,510,213, of which \$413,988,735 were silver dollars and \$77,521,478 subsidiary silver coins; making a total coin stock of \$1,080,689,763.

In addition to the stock of gold and silver coins, gold and silver bullion belonging to the Government was stored in the mints and assay offices at the same date, valued as follows:

BULLION IN MINTS AND ASSAY OFFICES JULY 1, 1892.

Metals.	Value.
Gold	\$75,095,785
Silver (cost)	77,068,783
Total	152,164,568

The stock of silver bullion outside of Government vaults is not a matter of record, except the bars on deposit with the Mercantile Safe Deposit Company in New York City, against which certificates are issued which, according to the report of that company to the New York Stock Exchange, amounted at the close of business on June 30, 1892, to 1,954,420 ounces of silver, worth, at the market price, \$1,734,548.

Adding the value of the silver bullion in the vaults of the Mercantile Safe Deposit Company, and the value of the gold and silver bullion in the mints to the stock of coin in the United States, the total metallic stock of the United States July 1, 1892, was as follows:

METALLIC STOCK JULY 1, 1892.

Coin and bullion.	Value.
Gold	\$664,275,335
Silver (bullion in mints and Mercantile Safe Deposit Company) ..	570,313,544
Total	1,234,588,879

The metallic stock on July 1, 1891, the commencement of the fiscal year, was gold, \$646,582,852, silver, \$522,277,740, total, \$1,168,860,592.

From the above it will be seen that notwithstanding the large movement of gold from the United States during the year, there was a net increase in the gold stock of this country during the last fiscal year aggregating \$17,692,483, against a loss during the previous fiscal year of \$48,980,177, while the stock of silver increased \$48,035,804.

The ownership of the stock of United States coin, and of the gold and silver bullion in the country on July 1, 1892, is exhibited in the following table:

OWNERSHIP OF GOLD AND SILVER IN THE UNITED STATES JULY 1, 1892.

Ownership.	Gold coin and bullion.	Silver coin and bullion.				Total gold and silver coin and bullion.
		Silver dollars.	Subsidiary silver coin.	Silver bullion.	Total silver.	
United States Treasury.	*\$114,604,767	†\$30,308,448	\$14,224,714	\$77,068,783	\$121,601,945	\$236,203,712
National banks (July 12, 1892)	†190,751,183	‡32,989,995	5,579,302	.....	38,569,297	229,320,480
Private banks and individuals	358,922,385	350,690,292	57,717,462	1,734,548	410,142,302	769,064,687
Total	664,275,335	413,988,735	77,521,478	78,803,331	570,313,544	1,234,588,879

*Gold coin and bullion in Treasury, exclusive of \$141,235,339 gold certificates outstanding.

†Silver dollars in Treasury, exclusive of \$326,880,803 silver certificates outstanding.

‡Includes \$94,028,100 Treasury and clearing-house gold certificates.

§Includes \$25,523,399 silver certificates held by national banks.

The following table exhibits the stock of metallic and paper money in the United States, and the *location* of the same July 1, 1892:

LOCATION OF THE MONEYS OF THE UNITED STATES JULY 1, 1892.

Moneys.	In Treasury.	In National banks (July 12, 1892).	In other banks and general circulation.	Total.
METALLIC.				
Gold bullion.....	\$75,095,785			\$75,095,785
Silver bullion.....	77,068,783		\$1,734,548	78,803,331
Gold coin.....	180,610,726	*\$105,221,083	303,347,741	589,179,550
Silver dollars.....	357,171,273	7,466,506	49,350,866	413,988,735
Subsidiary silver coin.....	14,227,774	5,579,302	57,714,402	77,521,478
Total.....	704,174,341	118,206,981	412,147,557	1,234,588,879
PAPER.				
Legal-tender notes (old issue).....	37,121,112	113,915,016	195,644,888	346,681,016
Legal-tender notes (act July 14, 1890).....	3,453,379		98,258,692	101,712,071
Gold certificates.....	15,530,310	85,530,100	55,563,519	156,623,929
Silver certificates.....	4,920,839	25,523,399	301,170,066	331,614,304
National-bank notes.....	5,462,333	†25,082,957	142,138,560	172,683,850
Currency certificates.....	590,000	29,840,000		30,430,000
Total.....	67,077,973	279,891,472	792,775,725	1,139,745,170

* Includes \$3,498,000 gold clearing-house certificates.

† Includes \$3,757,117 of their own notes held by different national banks.

The number of silver dollars in actual circulation, that is, outside of the Treasury, on July 1, 1892, was 56,817,462; against 58,826,179 at the commencement of the fiscal year, showing that the number of silver dollars in bodily circulation fell off during the last fiscal year \$2,008,717, notwithstanding the fact that the Government stands ready to ship such coins, free of expense, to any person in the United States depositing lawful money for the same.

The number of silver dollars owned by the Treasury on July 1, 1892, was 30,308,448, against an ownership of 39,597,123 at the commencement of the year, showing that the number of these dollars owned by the Government was reduced \$9,288,675 during the year.

The total metallic and paper money in the United States July 1, 1892, exclusive of the holdings of the United States Treasury and the silver bullion in the vaults of the Mercantile Safe Deposit Company, aggregated \$1,601,347,187, against \$1,497,440,707 at the commencement of the year, showing that the *actual increase* in the circulating medium of the country during the last fiscal year reached the enormous sum of \$103,906,480.

The following table exhibits approximately the stock of United States gold and silver coins in the country on November 1, 1892.

STOCK OF GOLD AND SILVER COIN IN THE UNITED STATES NOVEMBER 1, 1892.

Date.	Gold coin.	Silver coin.			Total gold and silver coin.
		Silver dollars.	Subsidiary.	Total silver coin.	
Stock July 1, 1892.....	\$589,179,550	\$413,988,735	\$77,521,478	\$491,510,213	\$1,080,689,763
Loss or gain since that date.....	—11,792,106	2,424,100	—36,491	2,387,609	—9,404,497
Stock Nov. 1, 1892.....	577,387,444	416,412,835	77,484,987	493,897,822	1,071,285,266

The value of the gold and silver bullion in the mints and assay offices at the same date was as follows:

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES NOVEMBER 1, 1892.

Metals.	Cost value.
Gold.....	\$78,654,419
Silver.....	91,829,247
Total.....	170,483,666

The market value of the silver bullion reported by the Mercantile Safe Deposit Company to the stock exchange as in its vaults at the close of business October 31, 1892, was \$1,887,882.

Adding the gold and silver bullion in the mints and the value of the silver bullion in the vaults of the Mercantile Safe Deposit Company to the stock of coin in the United States, the total metallic stock on November 1, 1892, was approximately as follows:

METALLIC STOCK, NOVEMBER 1, 1892.

Coin and bullion.	Amount.
Gold.....	\$656,041,863
Silver (bullion in mints and Mercantile Safe Deposit Company) ..	587,614,951
Total.....	1,243,656,814

The following table exhibits the amount of paper and metallic money in the United States, and the location of the same on November 1, 1892:

LOCATION OF THE MONEYS OF THE UNITED STATES NOVEMBER 1, 1892.

Moneys.	In Treasury.	Outside of Treasury.	Total.
METALLIC.			
Gold bullion.....	\$78,654,419		\$78,654,419
Silver bullion.....	91,829,247	\$1,887,882	93,717,129
Gold coin.....	166,135,247	411,252,197	577,387,444
Silver dollars.....	354,740,380	61,672,455	416,412,835
Subsidiary silver coin.....	11,499,579	65,985,408	77,484,987
Total.....	702,858,872	540,797,942	1,243,656,814
PAPER.			
Legal-tender notes, old issue.....	14,600,782	332,080,234	346,681,016
Legal-tender notes (act July 14, 1890).....	2,043,810	114,597,423	116,611,233
Gold certificates.....	23,181,990	120,255,349	143,437,339
Silver certificates.....	2,297,772	324,552,532	326,850,304
National-bank notes.....	7,208,009	165,224,137	172,432,146
Currency certificates.....	560,000	10,550,000	11,110,000
Total.....	49,892,363	1,067,229,675	1,117,122,038

From a comparison of this table with a similar table for the same date of 1891 it will be seen that the amount of paper and metallic money in circulation—that is, outside of the Treasury vaults and exclusive of the stock of silver bullion in New York City—was \$1,606,139,735, against \$1,564,492,161 at the same date last year, showing an increase in the amount of money in actual circulation in the United States during this period of \$41,647,574.

The following table exhibits approximately the stock of gold, silver, and uncovered paper money in the United Kingdom, France, Germany, and United States at the present time, and the amount per capita:

ESTIMATED STOCK OF GOLD AND SILVER AND ACTUAL AMOUNT OF UNCOVERED PAPER MONEY IN THE UNITED KINGDOM, FRANCE, GERMANY, AND THE UNITED STATES.

Countries.	Population.	Gold stock.	Silver stock.	Uncovered notes.	Total metallic stock and uncovered paper.
United Kingdom.....	38,000,000	\$550,000,000	\$100,000,000	\$50,000,000	\$700,000,000
France.....	39,000,000	800,000,000	700,000,000	81,402,000	1,581,402,000
Germany.....	49,500,000	600,000,000	210,000,000	107,000,000	917,000,000
United States.....	65,000,000	654,000,000	575,000,000	405,790,000	1,634,790,000

Countries.	Per capita.			
	Gold.	Silver.	Paper.	Total.
United Kingdom.....	\$14.47	\$2.63	\$1.32	\$18.42
France.....	20.52	17.95	2.09	40.56
Germany.....	12.12	4.26	2.16	18.54
United States.....	10.06	8.85	6.24	25.15

In the above table, in the case of the United States the gold stock includes the gold certificates outstanding and the silver stock includes the silver certificates and Treasury notes, and these amounts have been deducted from the amount of paper money outstanding.

From the legal-tender notes outstanding the sum of \$100,000,000 gold held in the Treasury has been deducted.

GOLD AND SILVER USED IN THE INDUSTRIAL ARTS.

As in previous years inquiries have been made for the purpose of ascertaining approximately the amount of gold and silver used in the United States in the industrial arts and manufactures.

These inquiries have been confined to ascertaining from Government institutions and from private refineries the amount and value of the bars of gold and silver sold to jewelers and manufacturers for industrial uses during the last calendar year, and as nearly as possible the material used in the manufacture of such bars.

The following table exhibits the quantity and value of the gold and silver bars issued to manufacturers and jewelers by the United States Assay Office at New York during the calendar year 1891:

BARs MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS BY THE UNITED STATES ASSAY OFFICE AT NEW YORK, DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
Domestic bullion	381,839.506	\$7,893,323	3,208,511.99	\$4,148,379
United States coin	46.039	952	306.76	397
Foreign material	30,404.872	628,525	970,262.08	1,254,480
Old plate, jewelry, etc.	102,201.052	2,112,683	329,528.56	426,057
Total	514,491.469	10,635,483	4,508,609.39	5,829,313

The following table exhibits the value of gold and silver bars furnished for industrial use by the mint at Philadelphia during the calendar year 1891:

BARs MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS BY THE UNITED STATES MINT AT PHILADELPHIA DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
Domestic bullion	67,293.854	\$1,391,088	.....	.....
United States coin	830.154	17,161	.....	.....
Foreign material .....	.....	.....	1,253.48	\$1,621
Old plate, jewelry, etc.	2,814.473	58,180	15,891.08	20,546
Total	70,938.481	1,466,429	17,144.56	22,167

For the purpose of ascertaining the value of the gold and silver bars furnished by private works for industrial uses, a circular letter, inclosing a form of report, was addressed to forty-one firms in the United States, believed to comprise all the private firms engaged in the manufacture of gold and silver bars.

It is gratifying to be able to report that replies have been received from all the firms addressed, so that the information on this head may be considered complete.

Thirteen firms reported that they had not manufactured any bars for industrial use during the year, while twenty-eight firms furnished reports showing the value and composition of the bars sold by them.

The result of this inquiry on the part of the private works is exhibited in the following table:

BARs FOR INDUSTRIAL USE FURNISHED GOLDSMITHS AND OTHERS BY PRIVATE REFINERIES DURING THE CALENDAR YEAR 1891.

Material used.	Gold bars manufactured.		Silver bars manufactured.	
	Fine ounces.	Value.	Fine ounces.	Coining value.
Domestic bullion (exclusive of United States bars)	68,366.838	\$1,413,268	2,429,130.51	\$3,140,694
United States bars	92,116.207	1,904,211	731,261.18	945,469
United States coin	21,281.324	439,924	176,381.65	228,049
Old plate, jewelry, and other old material	130,121.445	2,689,849	318,287.31	411,523
Total	311,885.814	6,447,252	3,655,060.65	4,725,735

Number of firms addressed.....	41	Number not manufacturing.....	13
Number replying.....	41	Number manufacturing.....	28

Of the bars furnished by private firms to goldsmiths and others for industrial uses \$1,904,211 in gold and \$945,469 in silver were "United States bars;" that is, bars bearing the stamp of Government institutions. As these bars are reported by the institutions issuing the same, to prevent duplication, their value must be deducted from the totals reported by private works.

Eliminating the value of United States bars furnished by private refineries, the following table exhibits the work of private refineries in this line during the calendar year 1891:

BARs FOR INDUSTRIAL USE (EXCLUSIVE OF GOVERNMENT BARS) FURNISHED GOLD-SMITHS AND OTHERS BY PRIVATE REFINERIES DURING THE CALENDAR YEAR 1891.

Material used.	Gold bars manufactured.		Silver bars manufactured.	
	Fine ounces.	Value.	Fine ounces.	Coining value.
Domestic bullion	68,366.838	\$1,413,268	2,429,130.51	\$3,140,694
United States coin	21,281.324	439,924	176,381.65	228,049
Old plate, jewelry, and other old material	130,121:445	2,689,849	318,287.31	411,523
Total	219,769.607	4,543,041	2,923,799.47	3,780,266

The following is a summary of the work of Government and private refineries in the preparation of bars for industrial use during the calendar year 1891:

GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS DURING THE CALENDAR YEAR 1891, AND CLASSIFICATION OF THE MATERIAL USED.

Material.	Gold.	Silver.	Total.
Domestic bullion	\$10,697,679	\$7,289,073	\$17,986,752
United States coin	458,037	228,446	686,483
Foreign bullion and coin	628,525	1,256,101	1,884,626
Old material	4,860,712	858,126	5,718,838
Total	16,644,953	9,631,746	26,276,699

For the purpose of comparison the following table, exhibiting the work of Government institutions and private refineries in the same line during the calendar year 1890, is here presented:

GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS DURING THE CALENDAR YEAR 1890, AND CLASSIFICATION OF THE MATERIAL USED.

Material.	Gold.	Silver.	Total.
Domestic bullion	\$10,717,472	\$7,143,635	\$17,861,107
United States coin	449,941	2,024	451,965
Foreign bullion and coin	362,062	1,245,419	1,607,481
Old material	3,076,426	640,100	3,716,526
Total	14,605,901	9,031,178	23,637,079

Comparing the results for the two years, it will be seen that the amount of both gold and silver used in this country for industrial purposes is *enormous*, and has largely increased.

The value of the gold bars reported as furnished for industrial use during the calendar year 1891 was \$16,644,953, against \$14,605,901 in 1890, an increase of \$2,039,052; and of silver, \$9,631,746 in 1891, against \$9,031,178 in 1890, an increase of \$600,568.

The amount of gold coin reported as used in the composition of bars manufactured for industrial uses was only \$458,037, against an estimated melting down annually of \$3,500,000 of our own gold coin for industrial uses, based upon four censuses taken by this Bureau for different years as to the direct employment of the precious metals by goldsmiths and others in the manufacture of watches, jewelry, etc.

The melting of coin for industrial uses is principally upon the part of small jewelers, and not by works manufacturing bars.

If there has been no falling off in the amount of coin melted annually for use in repairs and jewelry, the total value of the precious metals used in the industrial arts and manufactures in the United States during the calendar year 1891 was, approximately: Gold, \$19,700,000, and silver, \$9,630,000, a total of \$29,330,000, of which \$10,697,679 gold and \$7,289,073 silver consisted of new bullion.

It is the practice of the Bureau to tabulate the returns from private refineries covering the value of the bars of gold and silver furnished for industrial purposes only for calendar years. The information covering fiscal years is confined to the work of Government institutions.

The following tables exhibit the quantity and value of the bars of gold and silver furnished by Government institutions for industrial uses during the fiscal year ended June 30, 1892:

BARs ISSUED FOR USE IN THE INDUSTRIAL ARTS BY THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE FISCAL YEAR 1892.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	61.495	\$1,271.22	1,533.35	\$1,982.51
Domestic bullion	371,125.466	7,671,844.25	3,545,234.51	4,583,737.54
Foreign material	39,378.773	814,031.49	1,069,346.68	1,382,589.64
Old plate, jewelry, etc.....	97,479.826	2,015,066.84	339,110.67	438,446.12
Total	508,045.560	10,502,233.80	4,955,225.21	6,406,755.81

BARs ISSUED BY THE UNITED STATES MINT AT PHILADELPHIA, FOR USE IN THE INDUSTRIAL ARTS, DURING THE FISCAL YEAR 1892.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	1,093.339	\$22,601.33	.....	.....
Domestic bullion	61,707.673	1,275,610.81	.....	.....
Foreign material .....	.....	.....	141.94	\$183.52
Old plate, jewelry, etc.....	3,053.786	63,127.36	9,277.89	11,995.66
Total	65,854.798	1,361,339.50	9,419.83	12,179.18

BARS ISSUED BY GOVERNMENT INSTITUTIONS, FOR USE IN THE INDUSTRIAL ARTS, DURING THE FISCAL YEAR 1892.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	1, 134. 834	\$23, 872. 55	1, 533. 35	\$1, 982. 51
Domestic bullion.....	432, 833. 139	8, 947, 455. 06	3, 545, 234. 51	4, 583, 737. 54
Foreign material.....	39, 378. 773	814, 031. 49	1, 069, 488. 62	1, 382, 773. 16
Old plate, jewelry, etc.....	100, 533. 612	2, 078, 214. 20	348, 388. 56	450, 441. 78
Total.....	573, 900. 358	11, 863, 573. 30	4, 964, 645. 04	6, 418, 934. 99

Comparing the totals of the above tables with the work of the preceding fiscal year, it appears that the gold bars paid out at the New York assay office and the mint at Philadelphia during the fiscal year 1892 aggregated \$11,863,573.30, against \$12,267,678.57 in the preceding fiscal year, a decrease of \$404,105.27.

For silver, the amount for the fiscal year 1892 paid out by these two institutions was \$6,418,934.99, against \$5,244,516.60 in the preceding fiscal year, indicating an increase of \$1,174,418.39 over the previous year.

PRODUCT OF GOLD AND SILVER.

The detailed statistics of the product of gold and silver in the United States for the calendar year 1891 were presented in a special report to Congress on that subject.

The statistics of the production of the precious metals are collected only for calendar years, under an annual appropriation made by Congress.

The product of gold and silver from the mines of the United States, exclusive of foreign bullion and ores reduced in this country, was for the calendar year 1891 as follows:

PRODUCT OF MINES OF THE UNITED STATES, 1891.

Metals.	Fine ounces.	Commercial value.	Coining value.
Gold.....	1, 604, 840	\$33, 175, 000	\$33, 175, 000
Silver.....	58, 330, 000	57, 630, 040	75, 416, 565
Total.....		90, 805, 040	108, 591, 565

The distribution of the product of our own mines among producing States and Territories was approximately as follows:

APPROXIMATE DISTRIBUTION, BY PRODUCING STATES AND TERRITORIES, OF THE PRODUCT OF GOLD AND SILVER IN THE UNITED STATES FOR THE CALENDAR YEAR 1891, AS ESTIMATED BY THE DIRECTOR OF THE MINT.

State or Territory.	Gold.		Silver.		Total value.
	Fine ounces.	Value.	Fine ounces.	Coining value.	
Alaska	43,587	\$900,000	8,000	\$10,343	\$910,343
Arizona	47,166	975,000	1,480,000	1,913,535	2,888,535
California	609,525	12,600,000	750,000	969,697	13,569,697
Colorado	222,525	4,600,000	21,160,000	27,358,384	31,958,384
Georgia	3,870	80,000	400	517	80,517
Idaho	81,270	1,680,000	4,035,000	5,216,970	6,896,970
Michigan	3,628	75,000	73,000	94,384	169,384
Montana	139,804	2,890,000	16,350,000	21,139,394	24,029,394
Nevada	99,169	2,050,000	3,520,000	4,551,111	6,601,111
New Mexico	43,779	905,000	1,325,000	1,713,131	2,618,131
North Carolina	4,595	95,000	5,000	6,465	101,465
Oregon	79,335	1,640,000	230,000	297,374	1,937,374
South Carolina	6,047	125,000	500	646	125,646
South Dakota	171,731	3,550,000	100,000	129,293	3,679,293
Texas			375,000	484,848	484,848
Utah	31,444	650,000	8,750,000	11,313,131	11,963,131
Washington	16,206	335,000	165,000	213,334	548,334
Alabama, Maryland, Tennessee, Virginia, Vermont, and Wyo- ming	1,209	25,000	3,100	4,008	29,008
Total	1,604,840	33,175,000	58,330,000	75,416,565	108,591,565

The following table exhibits the product, in fine bars of gold and silver, by private refineries in the United States, together with the amount of unrefined gold and silver deposited at Government institutions during the year:

GOLD PRODUCT OF REFINERIES IN THE UNITED STATES, 1891.

Items.	Fine ounces (troy).		
	Domestic.	Foreign.	Total.
Reported product of private refineries in the United States	918,514	55,051	973,565
Unrefined gold deposited at Government institutions	681,919	514,379	1,196,298
Total	1,600,433	569,430	2,169,863

SILVER PRODUCT OF REFINERIES IN THE UNITED STATES, 1891.

Items.	Fine ounces (troy).		
	Domestic.	Foreign.	Total.
Reported product of private refineries in the United States	54,264,337	10,436,960	64,701,297
Unrefined silver deposited at Government institutions	3,179,080	1,456,038	4,635,118
Total	57,443,417	11,892,998	69,336,415

In the Appendix will be found a table showing the annual product of gold and silver from the mines of the United States annually since 1792.

A table will also be found, compiled from information furnished, at the instance of this Bureau, by foreign governments through our diplomatic representatives abroad, and revised from the latest data, exhibiting the quantity and value of the gold and silver product of the principal producing countries of the world for the calendar years 1889, 1890, and 1891.

In the preparation of this table, in cases where official estimates or reports were not at hand, either the product officially reported for the preceding (or some near year) has been used by way of estimate, or the product as ascertained from other reliable sources, but in all cases where the product credited producing countries is not officially estimated this fact, as well as the data upon which the estimate is based, is stated in a footnote.

For the sake of uniformity the value of silver in this table, as in similar tables published in preceding reports of this Bureau, has been reckoned at its coining rate in silver dollars, viz: \$1.2929 per fine ounce.

The following table exhibits the product of the precious metals in the world for each calendar year since 1873:

PRODUCTION OF GOLD AND SILVER IN THE WORLD FOR THE CALENDAR YEARS 1873-1891.

Calendar years.	Gold.	Silver.		
		Fine ounces (troy).	Commercial value.	Coining value.
1873.....	\$96,200,000	63,267,000	\$82,120,000	\$81,800,000
1874.....	90,750,000	55,300,000	70,673,000	71,500,000
1875.....	97,500,000	62,262,000	77,578,000	80,500,000
1876.....	103,700,000	67,753,000	78,322,000	87,600,000
1877.....	114,000,000	62,648,000	75,240,000	81,000,000
1878.....	119,000,000	73,476,000	84,644,000	95,000,000
1879.....	109,000,000	74,250,000	83,383,000	96,000,000
1880.....	106,500,000	74,791,000	85,636,000	96,700,000
1881.....	103,000,000	78,890,000	89,777,000	102,000,000
1882.....	102,000,000	86,470,000	98,230,000	111,800,000
1883.....	95,400,000	89,177,000	98,986,000	115,300,000
1884.....	101,700,000	81,597,600	90,817,000	105,500,000
1885.....	108,400,000	91,652,000	97,564,000	118,500,000
1886.....	106,000,000	93,276,000	92,772,000	120,600,000
1887.....	105,775,000	96,124,000	94,031,000	124,281,000
1888.....	110,197,000	108,827,000	102,283,000	140,706,000
1889.....	123,489,000	125,420,000	117,268,000	162,159,000
1890.....	120,465,000	134,380,000	141,100,000	173,743,000
1891.....	126,159,000	143,994,000	142,266,000	186,174,000

The silver product is given at its commercial value, reckoned at the average market price of silver each year, as well as its coining value in United States dollars.

WORLD'S COINAGE.

In the Appendix will be found a table, revised from the latest information received at the Bureau, exhibiting the coinages of the various countries of the world, during the calendar years 1889, 1890, and 1891.

The following summary is here presented:

WORLD'S COINAGE.

Calendar years.	Gold.	Silver.
1889.....	\$168,901,519	\$139,242,595
1890.....	149,095,865	151,032,820
1891.....	119,310,014	135,508,083

It is believed that the above figures represent substantially the total value of the gold and silver coinages executed in the world during the years herein named.

It must be borne in mind, however, that the total of these coinages does not even approximately represent the amount of new gold and new silver made into coins during the year, for the reason that the coinages as reported include the value of domestic and foreign coins melted for recoinage as well as old material, plate, etc., used in coinage.

In the circular letter of information prepared at this Bureau and sent to foreign Governments through the Department of State, asking for information on these subjects, it was especially requested that each country report the amount of such recoinages. This has been done in many instances, but not in all.

So far as these recoinages have been reported for the calendar years 1890 and 1891, they are presented in the following table:

RECOINAGES REPORTED BY CERTAIN COUNTRIES, CALENDAR YEARS 1890 AND 1891.

Countries.	1890.		1891.	
	Gold.	Silver.	Gold.	Silver.
United States.....	\$8,840,150	\$3,373,000		
Great Britain.....	15,808,519	1,444,844	\$2,114,533	\$990,162
Australasia.....	373,669			
India (British).....		2,942,450		1,613,404
France.....	2,315,919		2,455,964	
Switzerland.....		279,850		144,750
Spain.....	467,716	1,479,152		2,423,115
Italy.....		1,091		
Portugal.....	407,160	540,000		
Netherlands.....		84,420		80,400
Germany.....	2,191,691			298,462
Austria-Hungary.....	922,417	928,653	795,333	687,827
Denmark.....				
Norway.....		20,368		37,066
Sweden.....		253,367		
Russia.....	433,752			1,814,891
Colombia.....				
Japan.....		1,125	248	393,449
Turkey.....			3,342,108	432,410
Total.....	31,760,993	11,348,820	8,708,186	8,915,936

VALUE OF FOREIGN COINS.

The law requires:

That the value of foreign coins as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the 1st day of January, April, July, and October in each year.

In accordance with the above requirement the values of foreign coins were estimated by me and proclaimed by the Secretary of the Treasury on January 1, April 1, July 1, and October 1, 1892, to be as follows:

VALUES OF FOREIGN COINS, JANUARY 1, 1892.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Argentine Republic.	Gold and silver.	Peso.....	\$0.96, 5	Gold: Argentine (\$4.82,4) and $\frac{1}{2}$ Argentine. Silver: peso and divisions.
Austria-Hungary.	Silver.....	Florin.....	.34, 1	Gold: 4 florins (\$1.92,9), 8 florins (\$3.85,8), ducat (\$2.28,7) and 4 ducats (\$9.15,8). Silver: 1 and 2 florins.
Belgium.....	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia.....	Silver.....	Boliviano.....	.69, 1	Silver: Boliviano and divisions.
Brazil.....	Gold.....	Milreis.....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions, North America (except Newfoundland).	Gold.....	Dollar.....	1.00	
Central American States—				
Costa Rica.....	Silver.....	Peso.....	.69, 1	Silver: peso and divisions.
Guatemala.....				
Honduras.....				
Nicaragua.....				
Salvador.....				
Chili.....	Gold and silver.	Peso.....	.91, 2	Gold: escudo (\$1.82,4), doubloon (\$4.56,1), and condor (\$9.12,3). Silver: peso and divisions.
China.....	Silver.....	Tael { Shanghai Haikwan (customs).	1.02, 1 1.13, 7	
Colombia.....	Silver.....	Peso.....	.69, 1	Gold: condor (\$9.64,7) and double condor. Silver: peso.
Cuba.....	Gold and silver.	Peso.....	.92, 6	Gold: doubloon (\$5.01,7). Silver: peso.
Denmark.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Ecuador.....	Silver.....	Sucre.....	.69, 1	Gold: condor (\$9.64,7) and double condor. Silver: sucre and divisions.
Egypt.....	Gold.....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 5, 10, 20, and 50 piasters. Silver: 1, 2, 5, 10, and 20 piasters.

VALUES OF FOREIGN COINS, JANUARY 1, 1892—Continued.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Finland.....	Gold.....	Mark.....	\$0.19, 3	Gold: 20 marks (\$3.85,9), 10 marks (\$1.93).
France.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire.....	Gold.....	Mark.....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain.....	Gold.....	Pound sterling..	4.86, 6 $\frac{1}{2}$	Gold: Sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece.....	Gold and silver.	Drachma.....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Hayti.....	Gold and silver.	Gourde.....	.96, 5	Silver: gourde.
India.....	Silver.....	Rupce.....	.32, 8	Gold: mohur (\$7.10,5). Silver: rupee and divisions.
Italy.....	Gold and silver.	Lira.....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan.....	Gold and silver.*	Yen.....	{ Gold... .99, 7 Silver... .74, 5	Gold: 1, 2, 5, 10, and 20 yen. Silver: yen.
Liberia.....	Gold.....	Dollar.....	1.00	
Mexico.....	Silver.....	Dollar.....	.75	Gold: dollar (\$0.98,3), 2 $\frac{1}{2}$, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands.....	Gold and silver.	Florin.....	.40, 2	Gold: 10 florins. Silver: $\frac{1}{2}$, 1, 2 $\frac{1}{2}$ florins.
Newfoundland.....	Gold.....	Dollar.....	1.01, 4	Gold: 2 dollars (\$2.02,7).
Norway.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Peru.....	Silver.....	Sol.....	.69, 1	Silver: sol and divisions.
Portugal.....	Gold.....	Milreis.....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia.....	Silver†.....	Rouble.....	{ Gold... .77, 2 Silver... .55, 3	Gold: imperial (\$7.71,8), and $\frac{1}{2}$ imperial ‡(\$3.86). Silver: $\frac{1}{2}$, $\frac{1}{4}$, and 1 rouble.
Spain.....	Gold and silver.	Peseta.....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Switzerland.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli.....	Silver.....	Mahbub of 20 piasters.	.62, 3	
Turkey.....	Gold.....	Piaster.....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela.....	Silver.....	Bolivar.....	.13, 8	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

* Gold the nominal standard. Silver practically the standard.

† Silver the nominal standard. Paper the actual standard, the depreciation of which is measured by the gold standard.

‡ Coined since January 1, 1886. Old half imperial = \$3.98,6.

VALUES OF FOREIGN COINS, APRIL 1, 1892.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Argentine Republic	Gold and silver.	Peso.....	\$0.96, 5	Gold: argentine (\$4.82,4) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria-Hungary...	Silver.....	Florin.....	.32, 8	Gold: 4 florins (\$1.92,9), 8 florins (\$3.85,8), ducat (\$2.28.7), and 4 ducats (\$9.15,8). Silver: 1 and 2 florins.
Belgium.....	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia.....	Silver.....	Boliviano.....	.66, 5	Silver: boliviano and divisions.
Brazil.....	Gold.....	Milreis.....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions North America (except Newfoundland).	Gold.....	Dollar.....	1.00	
Central American States— Costa Rica..... Guatemala..... Honduras..... Nicaragua..... Salvador.....	Silver.....	Peso.....	.66, 5	Silver: peso and divisions.
Chili.....	Gold and silver.	Peso.....	.91, 2	Gold: escudo (\$1.82,4), doubloon (\$4.56,1), and condor (\$9.12,3). Silver: peso and divisions.
China.....	Silver.....	Tael. { Shanghai Haikwan (customs).	.98, 2 1.09, 3	
Colombia.....	Silver.....	Peso.....	.66, 5	Gold: condor (\$9.64,7) and double condor. Silver: peso.
Cuba.....	Gold and silver.	Peso.....	.92, 6	Gold: doubloon (\$5.01,7). Silver: peso.
Denmark.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Ecuador.....	Silver.....	Sucre.....	.66, 5	Gold: condor (\$9.64,7) and double-condor. Silver: sucre and divisions.
Egypt.....	Gold.....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 5, 10, 20, and 50 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
Finland.....	Gold.....	Mark.....	.19, 3	Gold: 20 marks (\$3.85,9), 10 marks \$1.93).
France.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire.....	Gold.....	Mark.....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain.....	Gold.....	Pound sterling.....	4.86, 6 $\frac{1}{2}$	Gold: Sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece.....	Gold and silver.	Drachma.....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.

VALUES OF FOREIGN COINS, APRIL 1, 1892—Continued.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Hayti.....	Gold and silver.	Gourde.....	\$0.96, 5	Silver: gourde.
India.....	Silver.....	Rupee.....	.31, 6	Gold: mohur (\$7.10, 5). Silver: rupee and divisions.
Italy.....	Gold and silver.	Lira.....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan.....	Gold and silver.*	Yen { Gold.....	.99, 7	Gold: 1, 2, 5, 10, and 20 yen.
		{ Silver.....	.71, 6	Silver: yen.
Liberia.....	Gold.....	Dollar.....	1.00	
Mexico.....	Silver.....	Dollar.....	.72, 2	Gold: dollar (\$0.93, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands.....	Gold and silver.	Florin.....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland.....	Gold.....	Dollar.....	1.01, 4	Gold: 2 dollars (\$2.02, 7).
Norway.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Peru.....	Silver.....	Sol.....	.66, 5	Silver: sol and divisions.
Portugal.....	Gold.....	Milreis.....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia.....	Silver †.....	Rouble { Gold.....	.77, 2	Gold: imperial (\$7.71, 8), and ½ imperial ‡ (\$3.86).
		{ Silver.....	.53, 1	Silver: ½, ¾, and 1 rouble.
Spain.....	Gold and silver.	Peseta.....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Switzerland.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli.....	Silver.....	Mahbub of 20 piasters.	.60	
Turkey.....	Gold.....	Piaster.....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela.....	Silver.....	Bolivar.....	.13, 3	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

* Gold the nominal standard. Silver practically the standard.

† Silver the nominal standard. Paper the actual standard, the depreciation of which is measured by the gold standard.

‡ Coined since January 1, 1886. Old half-imperial = \$3.98, 6.

VALUES OF FOREIGN COINS, JULY 1, 1892.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Argentine Republic	Gold and silver.	Peso.....	\$0.96, 5	Gold: argentine (\$4.82, 4) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria-Hungary	Silver*	Florin	Gold.. .48, 2 Silver.. .32	Gold: 4 florins (\$1.92, 9), 8 florins (\$3.85, 8), ducat (\$2.28, 7) and 4 ducats (\$9.15, 8). Silver: 1 and 2 florins.
Belgium	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia	Silver.....	Boliviano.....	.64, 9	Silver: boliviano and divisions.
Brazil.	Gold.....	Milreis.....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions North America (except Newfoundland).	Gold.....	Dollar.....	1.00	
Central American States—				
Costa Rica.....	Silver.....	Peso.....	.64, 9	Silver: peso and divisions.
Guatemala.....				
Honduras.....				
Nicaragua.....				
Salvador.....				
Chili.....	Gold and silver.	Peso.....	.91, 2	Gold: escudo (\$1.82, 4), doubloon (\$4.56, 1), and condor (\$9.12, 3). Silver: peso and divisions.
China.....	Silver.....	Tael	Shanghai.. .95, 8 Haikwan.. 1.06, 7 (customs).	
Colombia	Silver.....	Peso.....	.64, 9	Gold: condor (\$9.64, 7) and double condor. Silver: peso.
Cuba	Gold and silver.	Peso.....	.92, 6	Gold: doubloon (\$5.01, 7). Silver: peso.
Denmark	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Ecuador	Silver.....	Sucre.....	.64, 9	Gold: condor (\$9.64, 7) and double condor. Silver: sucre and divisions.
Egypt	Gold.....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 5, 10, 20, and 50 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
Finland.....	Gold.....	Mark.....	.19, 3	Gold: 20 marks (\$3.85, 9), 10 marks (\$1.93).
France.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50 and 100 francs. Silver: 5 francs.
German Empire	Gold.....	Mark.....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain	Gold.....	Pound sterling	4.86, 6 $\frac{1}{2}$	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece.....	Gold and silver.	Drachma.....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.

VALUES OF FOREIGN COINS, JULY 1, 1892—Continued.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Haiti.....	Gold and silver.	Gourde.....	.96, 5	Silver: gourde.
India.....	Silver.....	Rupee.....	.30, 8	Gold: mohur (\$7.10, 5). Silver: rupee and divisions.
Italy.....	Gold and silver.	Lira.....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan.....	Gold and silver.†	Yen { Gold... Silver...	.99, 7 .69, 9	Gold: 1, 2, 5, 10, and 20 yen. Silver: yen.
Liberia.....	Gold.....	Dollar.....	1.00	
Mexico.....	Silver.....	Dollar.....	.70, 4	Gold: dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands.....	Gold and silver.	Florin.....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland.....	Gold.....	Dollar.....	1.01, 4	Gold: 2 dollars (\$2.02, 7).
Norway.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Peru.....	Silver.....	Sol.....	.64, 9	Silver: sol and divisions.
Portugal.....	Gold.....	Milreis.....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia.....	Silver*.....	Rouble { Gold... Silver...	.77, 2 .51, 9	Gold: imperial (\$7.71, 8) and ½ imperial ‡ (\$3.86). Silver: ½, ¼, and 1 rouble.
Spain.....	Gold and silver.	Peseta.....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Switzerland.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli.....	Silver.....	Mahbub of 20 piasters.	.58, 5	
Turkey.....	Gold.....	Piaster.....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela.....	Silver.....	Bolivar.....	.13	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

* Silver the nominal standard. Paper the actual standard, the depreciation of which is measured by the gold standard.

† Gold the nominal standard. Silver practically the standard.

‡ Coined since January 1, 1886. Old half-imperial = \$3.98, 6.

VALUES OF FOREIGN COINS, OCTOBER 1, 1892.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Argentine Republic.	Gold and silver.	Peso.....	\$0.96, 5	Gold: Argentine (\$4.82, 4) and $\frac{1}{2}$ Argentine. Silver: peso and divisions.
Austria-Hungary.	Gold.....	Crown.....	.20, 3	Gold: former system—4 florins (\$1.92, 9), 8 florins (\$3.85, 8), ducat (\$2.28, 7) and 4 ducats (\$9.15, 8). Silver: 1 and 2 florins. Present system—Gold: 20 crowns (\$4.05, 2) and 10 crowns (\$2.02, 6).
Belgium.....	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia.....	Silver.....	Boliviano.....	.61, 6	Silver: Boliviano and divisions.
Brazil.....	Gold.....	Milreis.....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$, 1, and 2 milreis.
British Possessions	Gold.....	Dollar.....	1.00	
North America (except Newfoundland.)				
Central American States—				
Costa Rica.....	Silver.....	Peso.....	.61, 6	Silver: peso and divisions.
Guatemala.....				
Honduras.....				
Nicaragua.....				
Salvador.....				
Chili.....	Gold and silver.	Peso.....	.91, 2	Gold: escudo (\$1.82, 4), doubloon (\$4.56, 1), and condor (\$9.12, 3). Silver: peso and divisions.
China.....	Silver.....	Tael { Shanghai Haikwan (customs).	.91, 0 1.01, 3	
Colombia.....	Silver.....	Peso.....	.61, 6	Gold: condor (\$9.64, 7) and double condor. Silver: peso.
Cuba.....	Gold and silver.	Peso.....	.92, 6	Gold: doubloon (\$5.01, 7). Silver: peso.
Denmark.....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Ecuador.....	Silver.....	Sucre.....	.61, 6	Gold: condor (\$9.64, 7) and double condor. Silver: sucre and divisions.
Egypt.....	Gold.....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 5, 10, 20, and 50 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
Finland.....	Gold.....	Mark.....	.19, 3	Gold: 20 marks (\$3.85, 9), 10 marks (\$1.93).
France.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire.....	Gold.....	Mark.....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain.....	Gold.....	Pound sterling.....	4.86, 6 $\frac{1}{2}$	Gold: Sovereign (pound sterling) and $\frac{1}{2}$ sovereign.

VALUES OF FOREIGN COINS, OCTOBER 1, 1892—Continued.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Greece.....	Gold and silver.	Drachma	\$0.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Haiti	Gold and silver.	Gourde .....	.96, 5	Silver: gourde.
India	Silver	Rupee .....	.29, 3	Gold: mohur (\$7.10.5). Silver: rupee and divisions.
Italy	Gold and silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan	Gold and silver.*	Yen. { Gold.....	.99, 7	Gold: 1, 2, 5, 10, and 20 yen.
		{ Silver .....	.66, 4	Silver: yen.
Liberia	Gold.....	Dollar	1.00	
Mexico	Silver	Dollar .....	.66, 9	Gold: dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands	Gold and silver.	Florin .....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland.....	Gold.....	Dollar	1.01, 4	Gold: 2 dollars (\$2.02, 7).
Norway	Gold.....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Peru	Silver.....	Sol .....	.61, 6	Silver: sol and divisions.
Portugal.....	Gold.....	Milreis	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia	Silver	Ruble. { Gold.....	.77, 2	Gold: imperial (\$7.71, 8), and ½ imperial † (\$3.86).
		{ Silver .....	.49, 2	Silver: ¼, ½, and 1 ruble.
Spain	Gold and silver.	Peseta .....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden	Gold.....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Switzerland	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs.
Tripoli	Silver	Mahbub of 20 piasters.	.55, 5	Silver: 5 francs.
Turkey	Gold.....	Piaster .....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela.....	Silver	Bolivar .....	.12, 3	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

* Gold the nominal standard. Silver practically the standard.

† Coined since January 1, 1886. Old half-imperial = \$3.98, 6.

In estimating the value of foreign coins the same practice has been followed as in former years.

In the cases of countries having a gold or double standard, the value of the monetary unit was ascertained by comparing the amount of pure gold in such unit with the pure gold in the United States dollar, and the silver coins of such countries were given the same valuation as the corresponding gold coins, with which they are interchangeable by law.

In the countries having a silver standard the valuations of the silver coins were fixed at the commercial value of the pure silver contained in such coins.

WORK OF THE LABORATORY OF THE BUREAU OF THE MINT.

During the calendar year 1891 there were tested in the laboratory of this bureau, 283 gold coins and 954 silver coins, all of which were found to be within the legal requirements in regard to weight, fineness, and mechanical perfection.

Of the gold coins examined 41 per cent were found to be of exact standard fineness, while the pieces deviating most were .900,5 and .899,4 fine, with an average .889,9 fine, the legal limit of tolerance being .001.

Of the silver coins examined 28.30 per cent were standard, while a single piece assayed was .902,5 fine and one piece as low as .898,3 fine. The average was .899,93 fine, the legal limit of tolerance being .003.

Considering the difficulties arising from segregation in silver alloys, these results bear witness to the degree of skill with which coinage is conducted at the mints of the United States.

Tables will be found in the Appendix showing the number and fineness of the coins assayed from each mint, and also the percentage of coins of various degrees of fineness, with the average fineness of the coinage of each mint; also the fineness of all the coins examined during the year.

Special examinations have been made of samples of bullion received by the Philadelphia Mint from the various assay offices of the United States, where the difference in assays of the two institutions was unusual.

Examinations were also made during the year of a number of dangerous counterfeit coins, the most noteworthy of which was an alloy of copper, silver, and platinum, having very nearly the specific gravity of standard gold.

ANNUAL TRIAL OF COINS.

The following commissioners were appointed by the President under the provisions of section 3547 of the Revised Statutes, to test the weight and fineness of the gold and silver coins of the coinage of the calendar year 1892: Hon. William B. Allison, Committee on Finance, United States Senate; Hon. Charles Tracey, Committee on Coinage, Weights, and Measures, House of Representatives; William Mayo Newhall, esq., California; Prof. W. H. Chandler, Pennsylvania; George Rutledge Gibson, esq., New York; Prof. I. C. White, West Virginia; George A. Garretson, esq., Ohio; Andrew B. Hammond, esq., Montana; Henry W. Yates, esq., Nebraska; Henry W. Cannon, esq., New York; Prof. Charles E. Munroe, Rhode Island; Alfred Eoff, esq., Idaho; Gen. Jasper Packard, Indiana; Gen. John T. Wilder, Tennessee; Prof. George F. Barker, Pennsylvania.

The Commission met in Philadelphia on February 10, 1892, and was called to order by the Director of the Mint, and with the exception of Hon. William B. Allison and Hon. Charles Tracey, all of the commissioners were present, together with the following *ex officio* commissioners: Hon. William Butler, United States judge for the eastern district of Pennsylvania; Hon. E. S. Lacey, Comptroller of the Currency; and Herbert G. Torrey, assayer of the United States assay office at New York.

The committee on counting reported:

The packages containing the pieces reserved by the several mints for the trial of coins, in accordance with section 3539, Revised Statutes, were delivered to us by the superintendent of the mint at Philadelphia.

The number of coins corresponded with the record kept by the Director of the Mint of all transcripts sent him by the several superintendents.

The coins reserved were as follows:

Mints.	Pieces.	Value.
GOLD.		
Philadelphia.....	182	\$1,427.50
San Francisco.....	1,289	25,780.00
Carson.....	318	2,200.00
New Orleans.....		
Total.....	1,789	29,407.50
SILVER.		
Philadelphia.....	14,079	5,660.40
San Francisco.....	5,356	3,085.90
Carson.....	809	809.00
New Orleans.....	6,285	4,216.50
Total.....	26,529	13,771.80
Total gold and silver.....	28,318	43,179.30

The committee on assaying reported:

No coin among those examined was found to deviate from the standard fixed by law beyond the legal tolerance, but they were in all cases far within the legal allowance.

The committee on weighing reported:

The committee on weighing pronounces the examination of the weights of the coinage of the several mints during the year 1892 to be satisfactory.

The result of the annual test is contained in the following resolution adopted by the Commission:

Resolved, That the Assay Commission, having examined and tested the reserved coins of the several mints for the year 1892, and it appearing that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial is considered and reported satisfactory.

THE NEW MINT AT PHILADELPHIA.

In the last fiscal report of this Bureau a full review was presented of the steps taken by the Department and by Congress looking to the erection of a suitable building for the mint at Philadelphia and sale of the present site.

It will be remembered that on March 2, 1891, a law was passed authorizing the purchase of a new site and the erection of a building thereon for the mint at Philadelphia, at a cost not to exceed the sum of \$2,000,000; and it was decided by the Attorney-General that owing to the absence of specific words the act carried no appropriation.

Under the authority of that act, however, the Secretary of the Treasury addressed a communication to certain gentlemen residing in Philadelphia, requesting their services as a commission to recommend a suitable site for the Mint of the United States at Philadelphia.

The following is the report of the commission:

PHILADELPHIA, September 8, 1891.

SIR: The Commission designated by you in your communication of July 10, 1891, to recommend to the Department a suitable site for the new mint building in this city, and an estimate of the probable cost, have the honor to submit the following report:

The members of the Commission met for organization in the office of the superintendent of the mint at Philadelphia on the 14th of July, 1891, and selected Edwin H. Fitler as president and O. C. Bosbyshell as secretary.

At this meeting a number of sites were submitted for the consideration of the Commission. Action was deferred thereon until the president, with such other members of the Commission as would, could have an opportunity of personally inspecting the various locations suggested. This inspection was had, and at a meeting of the Commission, held in the office of Messrs. Drexel & Co. on the 18th of August, 1891, it was agreed to recommend to the Department the plot of ground bounded by Walnut, Seventh, Sansom, and Sixth streets as the one best suited for the purposes of a mint.

This lot has a front of 400.5 feet on Walnut street, and a depth running back to Sansom street of 235.2 feet. It contains 94,198 square feet, and an assessed valuation of \$516,000, and could, it is believed, be purchased for from \$700,000 to \$800,000, not exceeding this latter sum. It is located within 500 feet of the custom-house and near the great financial center of the city, and is easy of access from all quarters. Across Walnut street to the south is Washington Square, and across Sixth street on the east Independence Square, two large open plazas that will remain as great breathing places forever.

The beautifying of Independence Square by the erection there of the proposed national monument by the thirteen original States, and in Washington Square of the monument to Washington by the Society of the Cincinnati, combined with the convenience of access, renders this site most eligible in all respects for a grand public building. Thus located it can never be shut in by other buildings on two sides. There being 50 and 40 feet streets on the other two sides, it is practically without contact in any direction.

A building can be erected hereon 350 by 200 feet, ample for the purposes of the mint for years, and leave a space of 25 feet on Sixth and on Seventh streets, and of 15 feet on Walnut and on Sansom streets, inside the building line.

We believe this to be in every respect the most eligible site for a mint, and we respectfully recommend its selection by you.

Very respectfully, your obedient servants,

EDWIN H. FITLER.
A. J. DREXEL.
ALEX. K. MCCLURE.
JAMES H. WINDRIM.
SAMUEL GUSTINE THOMPSON.
O. C. BOSBYSHILL.
WM. M. SINGERLY.

HON. CHARLES FOSTER,
Secretary of the Treasury, Washington, D. C.

The act making appropriations for sundry civil expenses of the Government for the year ending June 30, 1893, approved August 5, 1892, contained the following provision:

For United States mint building at Philadelphia, Pa.: For purchase of site and commencement of building under present limit, \$620,500, together with the unexpended balance of the appropriation made by the act approved October 2, 1888, for an additional story to and enlarging the building, including vaults, alterations, and other necessary work for the United States Mint at Philadelphia, Pa., which unexpended balance is hereby reappropriated for the object herein named.

The total amount appropriated by this act, including the unexpended balance referred to, was \$798,624.91.

On September 12, 1892, I had the honor to address the following communication to the Secretary of the Treasury, recommending that steps be taken to procure a suitable site for the mint at Philadelphia.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., September 12, 1892.

SIR: I have the honor to invite your attention to the following provision contained in the act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1893, approved August 5, 1892:

"For United States mint building at Philadelphia, Pennsylvania: For purchase of site and commencement of building under present limit, six hundred and twenty thousand five hundred dollars, together with the unexpended balance of the appropriation made by the act approved October second, eighteen hundred and eighty-eight for an additional story to and enlarging the building, including vaults, alterations, and other necessary work for the United States Mint at Philadelphia, Pennsylvania, which unexpended balance is hereby reappropriated for the object herein named."

The total amount appropriated by this act, including the unexpended balance referred to, is \$798,624.91.

I also inclose copy of the law of March 3, 1891, entitled "A bill to provide for the purchase of a site and the erection of a public building thereon in Philadelphia, in the State of Pennsylvania," referred to in the act first quoted. I also inclose the report of the Commission appointed by you under the act of July 10, 1891, in pursuance of the act of March 2, 1891, recommending the selection of the plot of ground bounded by Walnut, Seventh, Sansom, and Sixth streets, in the city of Philadelphia, as the one best suited for the purposes of a mint.

I also inclose a certified copy of the act of the assembly of Pennsylvania, ceding exclusive jurisdiction to the United States over such piece of land in the city of Philadelphia on which the United States may erect a Government building for the use and accommodation of the United States Mint.

I have the honor to request that the necessary steps be taken to procure the site and commence the building for the United States Mint at Philadelphia.

Respectfully yours,

E. O. LEECH,
Director of the Mint.

HON. CHARLES FOSTER,
Secretary of the Treasury.

In pursuance of this recommendation, on September 16, 1892, James P. Low, of the office of the Supervising Architect, was instructed to proceed to Philadelphia for the purpose of reporting on a suitable site for the mint in that city.

The following is the report of Col. Low:

WASHINGTON, D. C., October 7, 1892.

SIR: In the matter of the selection of the site for the United States Mint at Philadelphia, Pa., in compliance with instructions contained in Department letter of September 16, 1892, I have the honor to report as follows:

I have carefully examined, in connection with the report dated September 8, 1891, of the Commission of which the Hon. E. H. Fitler was president, all the properties considered by that Commission. I have also examined other sites offered to me during my stay in Philadelphia, and have visited all the localities suggested by citizens as proper sites for the mint, but not offered by the owners.

I also gave full opportunity to the citizens to submit orally or in writing their opinions and suggestions. I have, as instructed, conferred with the Director of the Mint, the superintendent of the Philadelphia Mint, the members of the Commission appointed by the Department July 10, 1891, the United States district attorney, the postmaster, and the mayor of the city.

As far as possible, within the time at my disposal, I have investigated the question of the values of the sites, and in particular have addressed letters asking for prices to owners, or agents of owners, of the parcels included in the site recommended by the Commission (on Walnut street, opposite Washington Square); also, to owners of parcels included in the site which seemed to be in a sense the second choice of the Commission, namely, that at the corner of Broad and Spring Garden streets.

After carefully considering all the information obtained, and giving due weight to such suggestions as are made by persons who disapprove of the selection made by the Commission, I concur in the recommendation of the Commission, and advise that the Department select as the site for the mint the block bounded by Walnut, Sansom, Sixth, and Seventh streets.

I further recommend that proceedings in condemnation be instituted for the acquisition of title.

My reasons for making these recommendations are these:

First. The area of the site is sufficient for a commodious building of four times the ground-floor area of the present mint, after allowing for a liberal increase of the width of Sansom street.

Second. The foundations will be almost certainly good, as indicated by the results of excavations for the Ledger building, on the opposite side of Sansom street.

Third. The locality is convenient for the resident public and for visitors, is near to the center of financial business, and to handsome buildings, the number of which will without doubt rapidly increase until the whole vicinity is well improved with costly structures.

Fourth. The site has the unique advantage of facing on two fronts upon squares improved as parks—that is, Washington Square on the Walnut street front, and Independence Square opposite the Sixth street front. These two exposures to the parks will not only handsomely exhibit the structure, but be practically advantage-

ous for light and air. In this respect it is difficult to imagine a more appropriate location for a public building.

Fifth. The location has great advantages for the security of the treasure deposited in the mint, both on account of the vigilance of police and private watchmen in the vicinity of banks and other valuable property, and because the parks afford space for the assemblage and encampment of troops in case of riotous outbreaks.

Sixth. The probable cost of the site (\$800,000, as estimated by the commission) is not unreasonable, and will leave within the limit fixed by law for cost of site and building an amount sufficient for the erection of a building, say, double the floor area of the present mint. There then would remain a space on the site for a future extension of the building, should necessity require, to four times the floor area of the present mint.

Seventh. I believe that this selection will be received with general public approval. When originally suggested by the commission, as I am informed, no dissenting opinion was expressed, the newspapers, without exception, commending the choice. Within the last two weeks two papers have come out in opposition; but I notice no response worthy of mention on the part of the public, and I think that the approval of the finding of the commission is substantially general.

Eighth. Proceedings in condemnation will be necessary, because there are more than thirty ownerships on the site; but few owners will fix a price. Those prices which are fixed are almost without exception unreasonable; and there are some cases in which condemnation will be necessary to clear the title.

To avoid extending this report and yet preserve the information on the files of the Department, I attach details of my investigations in the form of exhibits.

Very respectfully, your obedient servant,

JAMES P. LOW.

The SECRETARY OF THE TREASURY.

The following action was taken by the Secretary upon this report:

This report is approved, and action will be taken in accordance with the recommendation therein contained.

O. L. SPAULDING,
Acting Secretary.

The same day the following communication was addressed by the Secretary of the Treasury to the Attorney-General, requesting that proceedings be instituted to condemn the property selected for the site of the United States mint building in Philadelphia—viz, the entire block of property bounded by Seventh, Sansom, Sixth, and Walnut streets, in the city of Philadelphia:

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., October 7, 1892.

SIR: I have the honor to advise you that on the 16th ultimo the Department directed an agent to proceed to Philadelphia, Pa., for the purpose of making a thorough examination and inspection of properties for a site for the United States Mint building authorized by acts of Congress approved March 3, 1891, and August 5, 1892, to be erected in said city, and submit his report and recommendation in regard thereto.

Under date of the 7th instant the agent submitted his report and recommendation with all the papers in the case.

After a full consideration of the subject the Department has selected the entire block of property bounded by Seventh, Sansom, Sixth, and Walnut streets, in the city of Philadelphia, Pa., as a site for the United States Mint building authorized to be erected in said city by said acts of Congress, and decided that the interests of the Government will be best served by acquiring title to said block of property through condemnation.

I inclose herewith a plat of the above described property.

Pursuant to said acts of Congress approved March 3, 1891, and August 5, 1892, and in accordance with the provisions of act of Congress approved August 1, 1888 (chap. 728, p. 357, vol. 25, U. S. Stat. L.), I have the honor to request that you will give such instructions to the United States attorney for the eastern district of Pennsylvania as may be necessary to have proceedings in condemnation instituted against the above described property, in order that the United States may acquire title thereto, and that you will advise this Department of the result of such proceedings, and the effect of the same relative to vesting title in said property in the United States.

Respectfully, yours,

CHARLES FOSTER,
Secretary.

The ATTORNEY-GENERAL.

SUMMARY OF OPERATIONS OF MINTS AND ASSAY OFFICES.

The precious metals received at the mints and assay offices during the fiscal year 1892 were valued at \$150,399,906, against \$143,255,832 received in the previous year—an increase of \$7,144,074.

The value of the precious metals deposited only partially represents the operations necessary for their metallurgical and mechanical treatment.

The operations of the melting and refining departments of the coinage mints and of the assay office at New York, so far as the value of the metals treated is concerned, is exhibited in the following table:

BULLION OPERATIONS OF THE MELTING DEPARTMENTS, 1892.

Metals.	Standard ounces.	Coining value.
Gold.....	5,047,638	\$93,909,547
Silver.....	40,056,926	46,611,694
Total.....	45,104,564	140,521,241

The operations of the coining branches of the mints in the manufacture of finished coins from ingots prepared by the melting departments were, in value of the metals operated on, as follows:

BULLION OPERATIONS OF THE COINING DEPARTMENTS, 1892.

Metals.	Standard ounces.	Coining value.
Gold.....	3,855,205	\$71,724,742
Silver.....	25,657,180	29,855,627
Total.....	29,512,385	101,580,369

The work of the minor assay offices, which consisted in the receipt and assaying of deposits and the manufacture of unparted bars of gold and silver, was as follows:

OPERATIONS OF MINOR ASSAY OFFICES, 1892.

Metals.	Standard ounces.	Coining value.
Gold.....	225,914	\$4,203,056
Silver.....	109,828	127,800
Total.....	335,742	4,330,856

The following is a summary of the three preceding tables, intended to exhibit, as nearly as possible, the value of the precious metals treated in the operations of the mints and assay offices during the last fiscal year:

BULLION OPERATED UPON IN THE MELTING AND COINING DEPARTMENTS OF ALL THE MINTS AND ASSAY OFFICES, 1892.

Metals.	Standard ounces.	Coining value.
Gold.....	9,128,757	\$169,837,345
Silver.....	65,823,934	75,595,121
Total.....	74,952,691	245,432,466

In quantity the precious metals operated upon in the different departments of the mints and assay offices during the last fiscal year exceeded 313 tons of gold and 2,257 tons of silver.

The value of the precious metals wasted in the metallurgical and mechanical operations was \$13,794.95.

In addition to operative wastage, a loss of \$12,651.41 was incurred from the sale of sweeps, equivalent to the difference between the value of the precious metals contained in sweeps recovered and the amount realized from the sale of sweeps too base to be treated advantageously in Government refineries.

There was a similar loss of \$114.03 by the sale of leady melts.

These wastages and losses aggregated \$26,560.39.

Against these losses there were gains arising from the operations on bullion as follows:

Character.	Amount.
Surplus bullion returned by operative officers.....	\$27,292.46
Precious metals recovered in grains and sweepings.....	7,331.58
Gain on bullion shipped from the minor assay offices to the mint for coinage.....	4,994.42
Total gains.....	39,618.46

Deducting the value of the total operative wastage and loss on sale of sweeps from the value of the incidental gains of bullion, there was a net gain in the operations of the mints during the year of \$13,058.07.

The relative cost of the coinage executed at the four coinage mints is exhibited in the following table:

COST OF COINAGE AT EACH MINT, 1892.

Location of mint.	Pieces coined.	Pieces coined, exclusive of minor coins.	Expenses for salaries, wages and incidentals.	Cost per piece including minor coinage.	Cost per piece, exclusive of minor coinage.
Philadelphia.....	89,948,302	28,365,828	\$416,146.57	\$0.0046+	\$0.0146+
San Francisco.....	8,863,038	8,863,038	257,464.90	.....	.029 +
New Orleans.....	13,128,316	13,128,316	154,683.51	.....	.0118—
Carson.....	1,616,468	1,616,468	123,557.25	.....	.0764+
Total and average.....	113,556,124	51,973,650	951,852.23	.0083+	.0183+

It is exceedingly gratifying to report that the cost per piece of coinage executed was reduced during the last fiscal year from an average of nearly one cent to an average of eight-tenths of one cent, while the cost per piece, exclusive of minor coins struck, was reduced from about two cents in 1891 to one and eight-tenths cents in 1892.

The economy, however, is more marked when the cost of coinage is compared with the year 1890, when the average cost of coinage executed exceeded one cent per piece, or, excluding minor coins, two and one-half cents a piece.

The following table exhibits the proportion of finished coins produced from ingots operated upon at each of the coinage mints during the year:

PERCENTAGE OF GOOD COIN PRODUCED FROM INGOTS OPERATED UPON, FOR THE FISCAL YEAR 1892.

Coinage mints--	Gold.	Silver.
Philadelphia.....	44.8	52.3
San Francisco.....	51.8	47.0
New Orleans.....		49.10
Carson.....	51.49	54.1

MINT AT PHILADELPHIA.

The value of gold and silver received at the mint at Philadelphia during the fiscal year ended June 30, 1892, was as follows:

Metal.	Standard ounces.	Value.
Gold.....	311,513.765	\$5,795,604.93
Silver.....	49,608,969.93	57,726,801.37
Total.....		63,522,406.30

In addition, 535,967 pounds of minor coinage blanks were received. The number of assays made during the year was:

Gold.....	18,500
Silver.....	40,000

The quantity of precious metals operated upon in the metallurgical department was:

	Standard ounces.
Gold.....	1,689,539
Silver.....	11,088,986

The melter and refiner returned in settlement a surplus of 1,709.99 standard ounces in silver. His wastage was 128.240 standard ounces in gold.

The number of melts made in the same department and the number condemned during the year were as follows:

MELTS OF GOLD AND SILVER, 1892.

Metals.	For bars made.	For ingots.	
		Made.	Condemned.
Gold.....	327	251	6
Silver.....	482	2,892	46
Total.....	809	3,143	52

The operations of the refinery of the mint at Philadelphia were as follows:

REFINERY OPERATIONS, 1892.

Bullion.	Gold (standard ounces).	Silver (standard ounces).
Sent to refinery:		
Gross weight	627, 775	454, 568
Standard ounces by assay	295, 162	846, 164
Returned from refinery	295, 207	847, 722

The operations of the coining department, comprising gold, silver, and minor coinage metal, are exhibited in the following table:

Metals operated on.	Ounces.
Gold	1, 234, 616
Silver	9, 429, 340
Minor coinage	8, 605, 470

The wastage of the mechanical department was:

Description.	Standard ounces.
Gold	56.602
Silver	1, 690.92

As will be seen the wastage in the mechanical branch of the mint was small, reference being had to the large amount operated upon.

The coinage executed was as follows:

Description.	Number of pieces.	Value.
Gold	1, 340, 042	\$10, 282, 147.50
Silver	27, 025, 786	5, 691, 509.25
Minor coins	61, 582, 474	1, 296, 710.42
Total	89, 948, 302	17, 270, 367.17

The percentage of good coin produced from ignots operated on was:

	Per cent.
Gold	44.8
Silver	52.3

The number of medals struck in the same department for the year was as follows:

MEDALS MANUFACTURED, 1892.

Character.	Number.
Gold	82
Silver	736
Bronze	1, 038
Aluminum [blanks furnished]	16
Total	1, 872

The foreign gold and silver coins deposited in the mint at Philadelphia for the fiscal year 1892 were as follows:

FOREIGN GOLD AND SILVER COINS MELTED AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1892.

Countries of coinage.	Value of gold.	Value of silver.	Total.
Germany	\$4, 774. 83		\$4, 774. 83
Spain		\$187. 54	187. 54
Mixed	1, 135. 63		1, 135. 63
Total	5, 910. 46	187. 54	6, 098. 00

The domestic gold coins deposited at the mint at Philadelphia during the last fiscal year and melted were as follows:

UNITED STATES GOLD COINS MELTED AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1892.

Denomination.	Value.
Double eagles	\$54, 390
Eagles	38, 370
Half eagles	57, 055
Quarter eagles	2, 816
Three dollars	48
One dollar	165
Total	152, 844

The following table exhibits the domestic silver coins melted at the Philadelphia mint during the last fiscal year by denominations:

UNITED STATES SILVER COINS MELTED AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1892.

Denomination.	Value.
Dollars coined prior to 1878	\$1, 275. 00
Standard dollars	11, 842. 00
Trade dollars	914. 00
Half dollars	4, 029, 231. 00
Quarter dollars	227, 032. 00
Twenty-cent pieces	966. 80
Dimes	50, 890. 50
Half dimes	9, 684. 20
Three-cent pieces	563. 01
Total	4, 332, 398. 51

At the close of the fiscal year the bullion and coin in the mint at Philadelphia were weighed and counted by Messrs. F. P. Gross, W. E. Morgan, and F. W. Braddock, of this Bureau, who reported in writing that they had found on hand all the public money with which the superintendent was charged.

During the last fiscal year there has been introduced into the mint at Philadelphia Brown's patent annealing process, with most gratifying results.

This process consists of a bath composed of the nitrate of potassium heated to a temperature of about 900° F. At this heat the bath is in a limpid, molten condition, favorable for the introduction of the long rolled strips of silver to be annealed, and in which they are immersed, remaining so immersed from ten to fifteen minutes, when they assume the same low cherry red heat of the bath; they are then removed and cooled in water. The bath is held in an iron vessel, which vessel is heated by coal, and it seems to be the property of the material composing the bath to maintain a uniform temperature of heat, so that all danger of overheating or the irregular heating of any portion of the strips can not occur. The absolute regular heat of the bath, affecting the entire strip at every point, is a wonderful improvement over our old method of annealing strips in a few furnaces heated by wood.

The new process affords a great saving in time, and permits the annealing of a larger mass of strips than was possible in the open wood-heated furnaces.

What formally occupied twenty to twenty-five minutes to accomplish, can be done in the bath in ten to fifteen minutes, and the mass to be annealed is only limited to the capacity of the bath to hold them.

The materials comprising the bath and the fuel used to heat it can be secured at a saving of about 50 per centum over the cost of wood required to heat the old annealing furnaces.

In the use of this new process it has developed that a much larger per centum of good blanks is produced from the strips annealed therein than could be obtained under the old way.

Many improvements have been introduced into the mint at Philadelphia during the last fiscal year, carrying out the general purpose of the superintendent to place the mint in as efficient condition as possible. By continuing the extension over the adjusting room, so as to include the roof over the engraving department, a very commodious room has been secured for the use of the engraver for softening die steels, and hardening the dies after completion. For this purpose gas furnaces, supplied by the American Gas Furnace Company of New York, have been introduced, which greatly facilitate the work.

The machinery in the rolling room has been rearranged, so as to make available all the space possible. This shifting necessitated additional shafting, which has been placed on the ceiling of the room, the machinery now being driven from above instead of below. Additional self-feeding cutting presses and draw benches have been added, and also new rolls.

A new and improved topping press has been erected in the melting room.

The machine shop has been supplied with a 16-inch lathe, and one Brush die-grinding machine with a number of minor tools.

The cabinet has been overhauled, cleaned, repaired, and freshly painted; cases for coins freshly and distinctly marked.

The rooms generally, with grounds and machinery, have been kept in repair, and all proper facilities have been afforded for carrying on the business of the mint.

Other improvements are contemplated, and under way, looking to the relief of the crowded basement, which, when completed, will afford more room for the storage of silver bars, the existing vaults for which are fast filling up.

The expenditures for the different classes of supplies at the mint at Philadelphia during the past fiscal year were as follows:

EXPENDITURES AT THE MINT AT PHILADELPHIA, FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Engraver's department.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....			\$148.27			\$4,541.84	
Assayer's materials.....			63.92				
Belting.....	\$73.38			\$16.74			
Charcoal.....					\$908.11		\$255.54
Chemicals.....	17.20	\$0.30	101.97	834.98	.89	851.28	1.15
Coal.....	3,220.28			201.50	1,320.94		
Copper.....					3,440.00		
Crucibles, covers, stirrers, and dippers.....	6.20		7.00		2,704.55	51.23	
Dry goods.....	33.31		7.55	200.13	114.46	43.51	1.32
Fluxes.....					47.88	73.80	
Freight and drayage.....	24.25			9.66			
Gas and electric light.....	7,698.28						
Gloves and gauntlets.....			2.60	2,143.54	650.30	31.30	
Hardware.....	720.35		5.06	47.08	25.31		
Ice.....	486.11					95.40	
Iron and steel.....	200.36	.30	1.61	95.17	19.37		12.23
Labor and repairs.....	878.99			338.54	2.50		2.00
Loss on sale of sweeps.....				11.92		70.86	
Lumber.....	2,281.60					9.89	
Machinery and appliances.....	6,955.66			6,404.85	395.00		1,065.00
Metal work and castings.....	1,482.77		9.23	76.93	1,344.49		46.33
Oils.....	151.63	2.43	.54	167.96	60.05		.34
Salt.....			1.38			248.52	
Stationery, printing, and binding.....	754.98	13.59			12.50		
Sundries.....	12,242.35	35.51	305.64	5,227.57	4,414.67	83.12	86.92
Telegraphing.....	16.05						
Washing.....	91.71		21.50				
Water.....	548.00						
Wood.....				2,450.60			
Zinc.....						1,238.37	
Wastage.....				1,053.06	825.07	197.32	
Total.....	37,883.46	52.13	676.27	10,280.23	10,286.09	7,536.44	1,470.83
Salaries.....	23,550.00		5,000.00	5,000.00	5,000.00		3,000.00
Wages of workmen.....	101,346.15	16,306.22	12,766.47	124,864.08	31,300.51	18,921.38	12,364.13
Total.....	162,779.61	16,358.35	18,442.74	140,144.31	52,586.60	26,457.82	16,834.96

EXPENDITURES AT THE MINT AT PHILADELPHIA, ETC.—Continued.

SUMMARY.

Expenditures for supplies.	Total.	Expenditures for supplies.	Total.
Acids.....	\$4,690.11	Lumber.....	\$2,291.49
Assayer's materials.....	63.92	Machinery and appliances.....	14,820.51
Belting.....	90.12	Metal work and castings.....	2,959.75
Charcoal.....	1,163.65	Oils.....	382.95
Chemicals.....	1,807.77	Salt.....	249.90
Coal.....	4,742.72	Stationery, printing, and binding.....	781.07
Copper.....	3,440.00	Sundries.....	22,395.78
Crucibles, covers, stirrers, and dippers.....	2,768.98	Telegraphing.....	16.05
Dry goods.....	400.28	Washing.....	113.21
Fluxes.....	121.68	Water.....	548.00
Freight and drayage.....	33.91	Wood.....	2,450.60
Gas and electric light.....	7,698.28	Zinc.....	1,238.37
Gloves and gauntlets.....	2,827.74	Wastage.....	2,075.45
Hardware.....	797.80	Total.....	83,185.45
Ice.....	581.51	Salaries.....	41,550.00
Iron and steel.....	329.04	Wages of workmen.....	317,868.94
Labor and repairs.....	1,222.03	Total.....	442,604.39
Loss on sale of sweeps.....	82.78		

MINT AT SAN FRANCISCO.

The weight and value of the precious metals deposited at the mint at San Francisco during the fiscal year 1892, was:

Metal.	Standard ounces.	Value.
Gold.....	1,335,395	\$24,844,571
Silver.....	8,761,675	10,195,404
Total.....		35,039,975

The melter and refiner received during the fiscal year bullion containing 2,526,391.501 standard ounces of gold.

He returned in settlement a surplus of 887.450 standard ounces of gold and 426.83 standard ounces of silver.

The operations of the refinery comprise 207,343 standard ounces of gold, and 713,901 standard ounces of silver.

The melter and refiner manufactured during the year 21 fine silver bars. He made 843 melts of gold ingots, of which 3 were condemned, and 2,249 melts of silver ingots, of which 1 was condemned.

The number of melts of ingots made and condemned at this mint from 1879 to 1892 have been, as follows:

MELTS OF INGOTS MADE AND CONDEMNED AT THE MINT AT SAN FRANCISCO, FROM 1874 TO 1892.

Fiscal year.	Gold-ingot melts		Silver-ingot melts.	
	Made.	Condemned.	Made.	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	.....
1886.....	935	.....	.....	.....
1887.....	958	2	1,086	.....
1888.....	890	3	2,821	4
1889.....	777	4	319	.....
1890.....	714	3	5,187	2
1891.....	766	3	9,625	17
1892.....	843	3	2,249	1
Total.....	17,345	97	124,483	181
Condemned per cent.....	.....	.0056	.....	.0015

The coiner received and operated on 2,581,566 standard ounces of gold, and 4,024,885 standard ounces of silver.

The same officer manufactured \$23,400,000 in gold coin, and \$2,193,983.35 in silver coin, with a wastage of gold, 116.377 standard ounces, and of silver 548.57.

The gold wastage in the mechanical department was somewhat larger than usual, although it was only $9\frac{1}{2}$ per cent of the legal allowance.

The proportion of finished coin produced from ingots operated upon was gold, 51.8 per cent, silver 47 per cent. The percentage of silver was not as high as usual.

The operations of the coining branch of the mint at San Francisco for a series of years are exhibited in the following table:

OPERATIONS OF THE COINING DEPARTMENT OF THE MINT AT SAN FRANCISCO FOR THE NINE YEARS ENDING JUNE 30, 1892.

Fiscal years.	Coinage.	Per cent of finished coin produced.	Mechanical wastage.	Gain.
GOLD.				
			<i>Standard ozs.</i>	<i>Standard ozs.</i>
1882-'83	\$26,760,000.00	54.7	134.715	
1883-'84	23,543,500.00	54.3	120.300	
1884-'85	20,857,500.00	54.7	70.337	
1885-'86	27,080,000.00	52.0	47.018	
1886-'87	22,360,000.00	47.5		19.540
1887-'88	22,810,000.00	47.2	64.248	
1888-'89	23,358,500.00	52.1	73.942	
1889-'90	17,963,000.00	47.8	52.780	
1890-'91	21,460,000.00	52.1	47.822	
1891-'92	23,400,000.00	51.8	116.377	
Total	229,592,500.00		727.539	19.540
SILVER.				
1882-'83	7,350,000.00	51.5	638.76	
1883-'84	4,850,000.00	52.5	618.13	
1884-'85	2,908,799.70	53.3	192.00	
1885-'86	49,066.20	52.8	.58	
1886-'87	355,812.60	53.9	140.80	
1887-'88	2,891,284.80	47.8	851.91	
1888-'89	375,455.40	54.0	137.94	
1889-'90	4,094,812.40	47.3	1,602.59	
1890-'91	9,562,292.20	51.1	2,619.30	
1891-'92	2,193,983.35	47.0	548.57	
Total	35,731,506.65		7,350.58	

The following table exhibits the denominations of domestic gold coins melted at the mint at San Francisco during the last fiscal year:

UNITED STATES GOLD COINS MELTED AT THE MINT AT SAN FRANCISCO DURING THE FISCAL YEAR 1892.

Denominations.	Value.
Double eagles	\$4,340.00
Eagles	640.00
Half eagles	2,035.00
Quarter eagles	317.50
Three-dollar pieces	30.00
Dollars	72.00
Total	7,434.50

The following table exhibits the denominations of domestic silver coins melted at the mint at San Francisco during the last fiscal year:

UNITED STATES SILVER COIN MELTED AT THE MINT AT SAN FRANCISCO DURING THE FISCAL YEAR 1892.

Denominations.	Value.
Standard dollars	\$826. 00
Trade dollars	4. 00
Half dollars	1,305,165. 00
Quarter dollars	137,102. 25
Twenty-cent pieces	420. 40
Dimes	3,465. 60
Half dimes	3,532. 10
Three-cent pieces .....	.15
Total	1,450,515. 50

The following table exhibits the amount of foreign gold coin melted at the mint at San Francisco during the last fiscal year:

FOREIGN GOLD COINS MELTED AT THE MINT AT SAN FRANCISCO, FISCAL YEAR 1892.

Countries of coinage.	Gross value.	Countries of coinage.	Gross value.
Chili	\$4,487. 95	New Granada	\$339. 92
Costa Rica	272. 01	Peru	351. 62
Central American States	40. 13	Russia	163. 00
Denmark	18. 76	Spain	899. 84
England	8,347,380. 93	Colombia	394. 15
France	1,958. 95	Sweden	6. 69
Germany	559. 30	Ecuador	144. 00
Guatemala	10,033. 36	Bolivia	124. 64
Holland	241. 20	Argentine Republic	85. 94
Italy .....	.39	Brazil	5. 40
Japan	246,337. 77	Total	8,664,947. 25
Mexico	51,101. 30		

The expenditures at the mint at San Francisco, for the different classes of supplies during the last fiscal year, were as follows:

EXPENDITURES AT THE MINT AT SAN FRANCISCO, FOR THE YEAR ENDING JUNE 30, 1892.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....			\$716.86	\$139.26		\$11,399.18	\$12,255.30
Assayer's materials.....			406.99				406.99
Belting.....		\$8.50	112.13				120.63
Charcoal.....				110.44	\$859.45	146.77	1,116.66
Chemicals.....	\$51.82	550.00	129.57	642.10	1,447.85	116.48	2,937.82
Coal.....		7,646.93				3,076.39	10,723.32
Coke.....	328.08				1,110.89	150.70	1,598.67
Copper.....			10.50		2,500.00	2,069.76	4,580.26
Crucibles, covers, stirrers, and dippers.....			15.00		1,004.23	265.43	1,284.66
Dry goods.....	510.89		3.26	131.98	240.30	678.07	1,564.50
Freight and drayage.....	1,132.15				9.00	250.79	1,391.94
Gas.....	1,736.00					623.20	2,359.20
Gloves and gauntlets.....	183.75		10.50	1,614.75	179.25	241.50	2,229.75
Hardware.....	124.95		8.17	14.00	2.40	36.95	186.47
Ice.....	198.28					45.15	243.43
Iron and steel.....		21.55	5.50	296.06	11.08	18.14	352.33
Labor and repairs.....	710.22	1,369.16	282.26	644.20	514.82	1,625.56	5,146.22
Lumber.....		190.61	7.77	83.78		79.66	361.82
Machinery and appliances.....		552.45	2.55	130.98			685.98
Metal work and castings.....		1.75	74.60	1,386.72	82.55	87.90	1,633.52
Oils.....	68.00	255.77		129.01	187.71	157.00	797.49
Salt.....						318.05	318.05
Sewing.....	477.16			74.10	1,149.75	393.15	2,094.16
Stationery, printing, and binding.....	333.21				20.00		353.21
Sundries.....	1,015.96	81.65		332.00	325.10	196.76	1,951.47
Telegraphing.....	171.30						171.30
Washing.....	640.63						640.63
Water.....	350.00	294.50				155.00	799.50
Wood.....	608.87			1,535.99		286.40	2,431.26
Zinc.....						1,792.00	1,792.00
Tools.....	10.80			7.50			18.30
Lead.....			53.00			602.15	655.15
Total.....	8,652.07	10,972.87	1,838.66	7,272.87	9,644.38	24,821.14	63,201.99
Salaries.....	24,500.00		6,600.00	5,000.00	5,000.00		41,100.00
Wages of workmen.....	45,940.00	16,952.50	21,699.00	76,651.55	16,741.00	33,378.75	211,362.80
Total.....	79,092.07	27,925.37	30,137.66	88,924.42	31,385.38	58,199.89	315,664.79

At the close of the fiscal year the bullion and coin in the mint were weighed and counted by Messrs. Cabell Whitehead, of this Bureau, and E. K. Leech, of the mint at Philadelphia, who reported in writing that they found on hand all the public money with which the superintendent was charged.

MINT AT NEW ORLEANS.

The precious metals deposited at the mint at New Orleans, during the last fiscal year, were as follows:

Metal.	Standard ounces.	Value.
Gold.....	6, 200	\$152, 572
Silver.....	6, 275, 247	7, 302, 105
Total.....		7, 454, 677

The work of the assay department consisted of 11,082 silver assays, and 912 gold assays, a total of 11,994 assays.

The operations of the metallurgical department, covering a period of fourteen months, from May 1, 1891, to June 30, 1892, were as follows:

	Standard ounces.
Gold received and operated on	14, 814
Silver received and operated on	12, 452, 571

The melter and refiner returned in settlement a surplus of 8.991 standard ounces of gold, valued at \$152.39. He had a wastage of 4,128.81 standard ounces of silver, or 22.1 per cent of his legal allowance.

From the examination made by Mr. Butler, of this Bureau, it was reported that over 2,000 ounces of this wastage was incurred in refining silver bullion, some 87,000 ounces, received from the Rescue mine, in Arizona, which contained considerable sulphide of silver.

The operations of the coining department was confined to silver.

The coiner received and operated upon 12,263,912 standard ounces of silver ingots with wastage of 2,059.04 standard ounces, or 16.82 per cent of his legal allowance.

While this loss is large as compared with the loss in the mechanical branches of the other mints, it is somewhat less than the silver loss in the same department of this mint for the last three years.

During the year an artesian well has been sunk at the mint at New Orleans, which affords an abundant supply of clear, potable water, free from mineral substances, and of most excellent quality for steam. This will save the mint an annual expense of \$1,500 for water rent.

A Babcock and Wilcox Company tubular boiler has been substituted for the four old cylinder boilers which have been in use since 1879. The work of the new boiler has been very satisfactory, and it is estimated that a saving of fuel will be effected equal to 50 per cent.

The following table exhibits the denominations of United States gold coins melted at the mint at New Orleans during the last fiscal year:

UNITED STATES GOLD COINS MELTED AT THE MINT AT NEW ORLEANS DURING THE FISCAL YEAR 1892.

Denominations.	Value.
Double eagles	\$4, 680. 00
Eagles.....	4, 180. 00
Half eagles	19, 415. 00
Three-dollar pieces	51. 00
Quarter eagles.....	912. 50
Dollars	46. 00
Total.....	29, 284. 50

The following table exhibits the denominations of domestic silver coins melted at the mint at New Orleans during the last fiscal year:

UNITED STATES SILVER COINS MELTED AT THE MINT AT NEW ORLEANS DURING THE FISCAL YEAR 1892.

Denominations.	Value.
Trade dollars	\$55.00
Dollars	281.00
Half dollars	480.00
Quarter dollars	275.75
Twenty-cent pieces	1.40
Dimes	75.00
Half dimes	24.10
Three-cent pieces .....	.15
Total	1,192.40

In addition to the above, foreign gold coins of various countries and denominations, to the amount of \$9,912.20, were also melted during the fiscal year.

The expenditures of the mint at New Orleans for the different classes of supplies during the last fiscal year are exhibited in the following table:

EXPENDITURES AT THE MINT AT NEW ORLEANS, LA., FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids			\$23.53	\$37.60	\$90.32	\$114.64	\$266.09
Assayer's materials			184.93				184.93
Belting		\$67.90					67.90
Charcoal					508.50		508.50
Chemicals				845.90		42.53	888.43
Coal		4,369.40					4,369.40
Coke					1,200.50		1,200.50
Crucibles, covers, stirrers, and dippers					1,533.58		1,533.58
Dry goods	\$277.97			300.00	200.05		778.02
Freight and drayage	48.80		18.35	22.05	3.75		92.95
Gas	489.06		25.00	140.00	57.00		711.06
Gloves and gauntlets				420.00	180.00	15.00	615.00
Hardware		14.65					14.65
Ice	137.58		30.00	191.60	111.72		470.90
Iron and steel		184.06					184.06
Labor and repairs	2,332.03			851.10	310.13		3,493.26
Lumber		306.60					306.60
Machinery and appliances		6,018.73		937.99			6,956.72
Metal work and castings		159.72		9.80			169.52
Oils		24.51		118.20	135.81		278.52
Salt						7.50	7.50
Sewing	23.81			97.63			121.44

EXPENDITURES AT THE MINT AT NEW ORLEANS, LA., ETC.—Continued.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
	Proper.	Mechanical.			Proper.	Refinery.	
Stationery, printing, and binding	\$390.32			\$1.25			\$391.57
Sundries	4,971.58			528.57	\$368.00	\$10.50	5,878.65
Washing	120.00			27.00			147.00
Water	1,560.00						1,560.00
Wood	44.40			2,700.00		37.80	2,782.20
Zinc						24.79	24.79
Total	10,335.55	\$11,145.57	\$281.81	7,228.69	4,699.36	252.76	33,943.74
Salaries	17,048.09		6,000.00	4,400.00	4,400.00		31,848.09
Wages of workmen	39,858.79		2,355.00	61,024.23	20,459.22		123,697.24
Total	67,242.43	11,145.57	8,636.81	72,652.92	29,558.58	252.76	189,489.07

At the close of the fiscal year the bullion and coin in the mint were weighed and counted by Messrs. B. F. Butler and A. A. Hassan, of the Bureau of the Mint, who reported that they found on hand all the bullion and coin with which the superintendent was charged.

MINT AT CARSON.

The deposits of gold and silver at the mint at Carson for the fiscal year 1892 were as follows:

Metal.	Standard ounces.	Value.
Gold	79,531	\$1,479,659
Silver	1,368,402	1,592,323
Total		3,071,982

The melter and refiner received during the year bullion containing 217,678 standard ounces of gold. He made 79 melts of gold ingots, of which 6 were condemned.

The gold wastage was 4.969 standard ounces.

The same officer received during the year bullion containing 2,637,068 standard ounces of silver, from which were made 1,188 melts of silver ingots, of which 5 were condemned. He incurred a silver wastage of 553.73 standard ounces.

The coiner received from the superintendent 190,488 standard ounces of gold ingots, from which were manufactured and delivered \$1,824,840 in gold coin.

The same officer received 2,209,949 standard ounces of silver ingots, and he coined and delivered to the superintendent 1,392,000 silver dollars.

The gold wastage in the mechanical operations was 6.561 standard ounces, valued at \$122.06, being less than 7 per cent of the legal allowance.

The silver wastage in the mechanical department was 403.93 standard ounces, valued at \$470, being less than 19 per cent of the legal allowance.

The proportion of gold coin produced from ingots operated upon was 51.49 per cent and of silver 54.1 per cent, both being very high averages.

At the close of the fiscal year the bullion and coin in the mint were weighed and counted by Messrs. Cabell Whitehead, of this Bureau, and E. K. Leech, of the Philadelphia mint, who reported in writing that they found on hand all the public money with which the superintendent was charged.

The expenditures at the mint at Carson for the different classes of supplies during the fiscal year 1892 were as follows:

EXPENDITURES AT THE MINT AT CARSON, NEV., FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Expenditures for supplies.	General department proper.	Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
				Proper.	Refinery.	
Acids.....					\$10,998.41	\$10,998.41
Assayer's materials.....		\$13.70				13.70
Belting.....	\$30.55		\$67.50			98.05
Charcoal.....	1,975.12				46.20	2,021.32
Chemicals.....		181.51	13.75	\$89.13		284.39
Coal.....	17.44		16.11	106.40		139.95
Coke.....	1,470.00					1,470.00
Copper.....	19.35			711.00	4,029.00	4,759.35
Crucibles, covers, stirrers, and dippers.....		81.85		1,070.18		1,152.03
Dry goods.....	642.03		5.37	5.00	35.60	688.00
Fluxes.....				80.00		80.00
Freight and drayage.....	926.54				803.59	1,730.13
Gas.....	1,005.00					1,005.00
Gloves and gauntlets.....	275.50		800.25	205.00	255.83	1,536.58
Hardware.....	958.20	68.35	523.93	723.84	504.28	2,778.60
Ice.....	257.13					257.13
Iron and steel.....						
Labor and repairs.....	146.50				200.00	346.50
Loss on sale of sweeps.....	487.48				462.97	950.45
Lumber.....	278.95		3.36	4.26	115.46	402.03
Machinery and appliances.....	80.25	201.00	1,035.35			1,316.60
Metal work and castings.....			123.24			123.24
Oils.....	99.95	30.10	38.95	66.20	23.10	258.30
Salt.....		6.00			26.25	32.25
Sewing.....						
Stationery, printing, and binding.....	107.40			.75		108.15
Sundries.....	1,168.47	34.75	90.45	719.02	433.29	2,445.98
Telegraphing.....						
Washing.....	416.72					416.72
Water.....	1,219.97					1,219.97
Wood.....	4,119.13				575.66	4,694.79
Zinc.....						
Wastage of officers.....			122.06	67.21	189.97	379.24
Total.....	15,701.68	617.26	2,840.32	3,847.99	18,699.61	41,706.86
Salaries.....	29,550.00					29,550.00
Wages of workmen.....	33,988.00	5,355.00	23,624.75	8,032.25	8,219.25	79,219.25
Total.....	79,239.68	5,972.26	26,465.07	11,880.24	20,918.86	150,476.11

ASSAY OFFICE AT NEW YORK.

The business of the assay office at New York during the fiscal year 1892 is exhibited in the following table:

Character.	Gold.		Silver.	
	Standard ounces.	Value.	Standard ounces.	Value.
Bullion deposited.....	1, 558, 831. 065	\$29, 001, 508. 13	5, 904, 718. 50	\$6, 870, 945. 16
Partings.....	53, 750. 176	1, 000, 003. 28	92, 425. 81	107, 550. 03
Total.....	1, 612, 581. 241	30, 001, 511. 41	5, 997, 144. 31	6, 978, 495. 19
Bars prepared by melter and refiner:				
Fine.....	1, 240, 012. 660	23, 070, 002. 97	5, 549, 880. 76	6, 458, 043. 07
Mint.....	380, 605. 460	7, 081, 031. 81	93, 408. 46	108, 693. 48
Standard.....	21, 988. 593	403, 090. 11	28, 573. 17	33, 248. 77
Unparted.....	16. 414	305. 38	311, 073. 51	361, 976. 45
Total.....	1, 642, 623. 127	30, 560, 430. 27	5, 982, 935. 90	6, 961, 961. 77

Compared with the previous year, there was an increase of about \$5,000,000 in gold deposits and a decrease of about \$600,000 in silver deposits.

The total number of bars manufactured was 56,518.

The bullion operated upon in the metallurgical department amounted to 7,433,780 gross ounces. The amount refined by acid was 3,611,593 ounces gross, containing 599,216 ounces of standard gold and 2,972,824 ounces of standard silver. The amount of sulphuric acid used was 1,441,420 pounds. The proceeds of sales of blue vitriol and spent acid [by-products] amounted to \$7,510.81.

The bullion returned by the melter and refiner to the superintendent at the close of the year, in excess of what was charged in his account, was 469.902 ounces of standard gold and 26.83 ounces of standard silver, of the total value of \$8,769.18. The machinery and apparatus in this department have been renewed in enlarged and improved form, to some extent.

The work of the assay department comprised the testing of some 13,000 melts of bullion, 600 barrels of sweeps, besides 500 special assays. The assayer reports that during the year he found considerable percentages of platinum in many deposits of so-called refined gold, and for the determination of the silver alloyed therewith has adopted the cadmium process, suggested by Mr. Whitehead, the assayer of the Mint Bureau, finding it to work admirably.

At the close of the year the bullion was weighed and the coin counted by Messrs. H. C. Steir, of the First Auditor's Office, and E. N. Gilpin, of the First Comptroller's Office, Treasury Department, who reported that they found on hand all the bullion and coin with which the superintendent was charged.

The expenditures of the assay office at New York for the different classes of supplies are exhibited in the following table:

EXPENDITURES AT THE ASSAY OFFICE AT NEW YORK FOR THE FISCAL YEAR ENDING
JUNE 30, 1892.

Expenditures for supplies.	General department proper.	Assayer's department.	Melter and refiner's department.		Total.
			Proper.	Refinery.	
Acids.....	\$30.44	\$163.79		\$13,693.52	\$13,887.75
Assayer's materials.....		801.13			801.13
Balances.....	70.00	110.25			186.25
Beltting.....				27.68	27.68
Charcoal.....				717.50	717.50
Chemicals.....	1.58	3.96		42.08	47.62
Coal.....				1,673.29	1,673.29
Copper.....				8,466.36	8,466.36
Crucibles, covers, stirrers, and dippers.....				3,175.60	3,175.60
Dry goods.....	34.32			605.65	642.97
Firebrick.....				95.48	95.48
Fluxes.....				2,632.56	2,632.56
Freight and drayage.....	18.43			261.25	279.68
Gas.....	973.87	653.99		1,147.37	2,775.23
Gloves and gauntlets.....				207.66	207.66
Hardware.....	2.50	5.48		28.88	36.86
Ice.....	124.55			93.57	218.12
Lead.....				2,299.39	2,299.39
Labor and repairs.....	1,949.92	426.41		1,017.51	3,393.84
Lumber.....				247.36	247.36
Machinery and appliances.....	72.95	238.51		2,685.01	2,996.47
Metalwork and castings.....		62.50		1,854.46	1,916.96
Oils.....	5.95	81		151.80	158.56
Sewing.....				141.20	141.20
Stationery, printing, and binding.....	444.60			18.97	463.57
Steam supply.....	1,257.88			6,078.02	7,335.90
Sundries.....	1,343.47	516.33		1,398.37	3,258.17
Telegraphing.....	21.23				21.23
Washing.....	528.48				528.48
Water.....				297.50	297.50
Wood.....				232.00	232.00
Total.....	6,880.17	2,989.16		49,293.04	59,162.37
Salaries.....	22,550.00	11,200.00	\$5,500.00		39,250.00
Wages of workmen.....	15,853.50	12,560.00		46,131.06	74,544.56
Total.....	45,283.67	26,749.16	5,500.00	95,424.10	172,956.93

The value and classification of the foreign gold and silver coins deposited and melted at the assay office at New York are exhibited in the following table:

FOREIGN GOLD AND SILVER COINS MELTED AT THE NEW YORK ASSAY OFFICE
DURING THE FISCAL YEAR 1892.

Country of coinage.	Gold.	Silver (coin- ing value).
Central America	\$501.69	\$306.76
Costa Rica	1,490.90	
England	3,289,163.15	
France	389,547.60	
Germany	67,392.22	
Mexico	150,408.30	399,461.96
Russia	423.39	
Spain	1,038,206.68	
South America	5,637.69	16,445.74
Venezuela	4,639.67	
Mixed	604,671.46	30,461.80
Total	5,552,082.75	446,676.26

The following table exhibits the denominations and value of the uncurrent gold coins of the United States melted at the assay office at New York during the fiscal year 1892:

UNCURRENT UNITED STATES GOLD COINS MELTED AT THE UNITED STATES ASSAY
OFFICE AT NEW YORK DURING THE FISCAL YEAR 1892.

Denomination.	Amount.
Double eagles	\$96,840.00
Eagles	103,180.00
Half eagles	147,170.00
Quarter eagles	14,855.00
Three-dollar pieces	210.00
Dollar pieces	196.00
Total	362,451.00

At the close of the annual examination the gold bars in the storage vault, of the total value of \$38,390,783.38, were placed under joint seal of the Bureau of the Mint and of the assay office at New York.

MINT AT DENVER.

The value of the gold and silver deposited at the mint at Denver during the last fiscal year exceeded by \$158,327 the deposits of the previous year, while the increase in the number of deposits was 128.

The heaviest receipts were from Gilpin County, as heretofore. Increased receipts were recorded from New Mexico.

The business of the mint at Denver, conducted as an assay office, during the last fiscal year, is exhibited in the following table:

Items.	Amount.
Deposits	\$1,361,942.67
Earnings	4,162.54
Expenses	27,608.95

Percentage of net expenses to deposits, 1.7.

The following table exhibits the denominations of United States gold coins melted at the mint at Denver during the last fiscal year:

UNITED STATES GOLD COINS MELTED AT THE MINT AT DENVER DURING THE FISCAL YEAR 1892.

Denominations.	Value.
Double eagles.....	\$3,920.00
Eagles.....	410.00
Half eagles.....	255.00
Quarter eagles.....	10.00
Dollars.....	1.00
Total.....	4,596.00

The expenses for the different classes of supplies at the mint at Denver during the fiscal year were as follows:

EXPENDITURES AT THE MINT AT DENVER, COLO., FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Expenditures for supplies.	General department.		Assayer's department.	Melter and refiner's department, proper.	Total.
	Proper.	Mechanical.			
Acids.....			\$55.65	\$13.65	\$69.30
Assayer's materials.....			37.30		37.30
Chemicals.....			56.15	20.00	76.15
Coal.....	42.50				42.50
Coke.....	180.50				180.50
Crucibles, covers, stirrers, and dippers.....			53.77	145.97	199.74
Dry goods.....				50.00	50.00
Fluxes.....				137.82	137.82
Freight and drayage.....	8.97			15.53	24.50
Gas, electric light, and power.....	144.21	36.00	284.66	284.67	749.54
Ice.....	24.00				24.00
Labor and repairs.....	703.30				703.30
Lumber.....	4.00				4.00
Machinery and appliances.....	158.16	1.25		20.00	179.41
Oils.....		1.60			1.60
Salt.....				1.00	1.00
Stationery, printing, and binding.....	49.58				49.58
Sundries.....	373.76	.80	23.00		397.56
Washing.....	14.15				14.15
Water.....	15.00				15.00
Total.....	1,718.13	39.65	510.53	688.64	2,956.95
Salaries.....	4,800.00		3,900.00	2,250.00	10,950.00
Wages of workmen.....	4,353.50		5,894.50	3,454.00	13,702.00
Total.....	10,871.63	39.65	10,305.03	6,392.64	27,608.95

ASSAY OFFICE AT HELENA.

The business of the assay office at Helena is exhibited in the following table:

Items.	Amount.
Deposits.....	\$1,364,688.09
Earnings.....	3,901.43
Expenses.....	25,303.23

Percentage of net expenses to deposits, 1.6.

The expenditures of this office for the different classes of supplies during the fiscal year were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT HELENA, MONT., FOR THE FISCAL YEAR
ENDING JUNE 30, 1892.

Expenditures for supplies.	General department, proper.	Melter and refiner's department, proper.	Total.
Acids.....	\$66.51		\$66.51
Chemicals.....	87.48	170.83	258.31
Coal.....	325.00		325.00
Crucibles, covers, stirrers, and dippers.....		50.00	50.00
Freight and drayage.....	29.67		29.67
Gas.....	609.47	345.15	954.62
Gloves and gauntlets.....		63.50	63.50
Hardware.....	12.38		12.38
Ice.....	22.70		22.70
Labor and repairs.....	1,209.12	164.75	1,373.87
Machinery and appliances.....	321.55	73.70	395.25
Metal work and castings.....	125.89		125.89
Oils.....	26.75		26.75
Stationery, printing, and binding.....	21.67		21.67
Sundries.....	677.77	301.25	979.02
Water.....	169.30		169.30
Wood.....	125.00		125.00
Total.....	3,830.26	1,169.18	4,999.44
Salaries.....	5,362.29	2,250.00	7,612.29
Wages of workmen.....	10,022.50	2,669.00	12,691.50
Total.....	19,215.05	6,088.18	25,303.23

ASSAY OFFICE AT BOISE CITY.

The business of the assay office at Boise City, Idaho, is exhibited in the following table:

Items.	Amount.
Deposits.....	\$641,414.81
Earnings.....	2,031.92
Expenses.....	12,182.45

Percentage of net expenses to deposits, 1.6.

The expenditures of this office for the different classes of supplies during the fiscal year were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT BOISE CITY, IDAHO, FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Expenditures for supplies.	Total.
Acids.....	\$58.80
Assayer's materials.....	86.00
Chemicals.....	11.25
Coal.....	175.09
Coke.....	93.75
Crucibles, covers, stirrers, and dippers.....	135.89
Dry goods.....	58.37
Fluxes.....	39.00
Freight and drayage.....	25.22
Gas and electric light.....	126.00
Gloves and gauntlets.....	6.00
Hardware.....	53.58
Ice.....	50.00
Labor and repairs.....	427.45
Loss on sale of sweeps.....	
Lumber.....	74.20
Oils.....	10.00
Stationery, printing, and binding.....	63.36
Sundries.....	109.35
Telephone.....	60.00
Washing.....	18.60
Water.....	155.00
Wood.....	56.12
Total.....	1,897.43
Salaries.....	3,200.00
Wages of workmen.....	7,085.00
Total.....	12,182.43

ASSAY OFFICE AT CHARLOTTE, N. C.

There is a marked tendency on the part of the producers of gold in the Appalachian Range to send it to the assay office at Charlotte. In former years a very large proportion was shipped direct to Philadelphia and New York, as well as abroad. With few exceptions all of the deposits now go direct to the assay office at Charlotte.

Some improvements have been made in connection with this institution during the year. The laboratory has been improved and gas furnaces erected. The grounds and outhouses have been thoroughly overhauled, and the general appearance of the property improved.

The business of the assay office at Charlotte, N. C., is exhibited in the following table:

Items.	Amount.
Deposits.....	\$254,908.60
Earnings.....	1,733.73
Expenses.....	5,249.95

Percentage of net expenses to deposits, 1.4.

The expenditures of this office for the different classes of supplies during the fiscal year were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT CHARLOTTE, N. C., FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Expenditures for supplies.	Total.
Assayer's materials.....	\$65.24
Balances and weights.....	199.25
Charcoal.....	115.19
Chemicals.....	13.06
Coal.....	86.00
Furniture.....	150.00
Crucibles, covers, stirrers, and dippers.....	84.09
Dry goods.....	10.63
Fluxes.....	76.10
Freight and drayage.....	10.78
Gas.....	87.72
Hardware.....	14.52
Ice.....	16.55
Labor and repairs.....	95.45
Oils.....	5.25
Stationery, printing, and binding.....	63.62
Sundries.....	143.26
Telegraphing and telephoning.....	60.00
Water.....	50.00
Wood.....	110.24
Total.....	1,456.95
Salaries.....	2,750.00
Wages of workman.....	1,043.00
Total.....	5,249.95

ASSAY OFFICE AT ST. LOUIS.

The business of the assay office at St. Louis for the fiscal year 1892 is exhibited in the following table:

Items.	Amount.
Deposits.....	\$707,902.73
Earnings.....	1,655.15
Expenses.....	5,882.17

Percentage of net expenses to deposits, 0.6 per cent.

The deposits show a gain for the year 1892 over the previous year of \$227,461.47, or 47½ per cent, showing that the business of the institution almost doubled during the last fiscal year, while the percentage of expenses to deposits was reduced from 0.9 of 1 per cent to 0.6 of 1 per cent.

In addition to the work exhibited above, assays of ores were made for the United States surveyor of customs, free of expense, which would have cost the Government \$176 if paid for according to the official schedule in force in the assay office.

The expenditures of this office for the different classes of supplies during the fiscal year were as follows:

EXPENDITURES AT THE ASSAY OFFICE, AT ST. LOUIS, MO., FOR THE FISCAL YEAR
ENDING JUNE 30, 1892.

Expenditures for supplies.	Total.
Acids.....	\$2. 98
Assayer's materials.....	10. 83
Belting.....	15. 15
Charcoal.....	23. 40
Coal.....	42. 38
Crucibles, covers, stirrers, and dippers.....	41. 75
Fluxes.....	26. 00
Freight and drayage.....	1. 80
Gas.....	83. 16
Hardware.....	14. 00
Ice.....	10. 50
Lumber.....	24. 86
Machinery and appliances.....	196. 70
Oils.....	. 40
Stationary, printing, and binding.....	49. 27
Telegraphing and telephone.....	183. 49
Washing.....	18. 00
Rent.....	480. 00
Furniture.....	242. 50
Total.....	1, 467. 17
Salaries.....	3, 500. 00
Wages of workmen.....	915. 00
Total.....	5, 882. 17

SUMMARY OF THE WORK OF MINOR ASSAY OFFICES.

The following table recapitulates the work of the minor assay offices, including the mint at Denver, for the fiscal year 1892:

DEPOSITS, EARNINGS, AND EXPENDITURES OF MINOR ASSAY OFFICES, 1892.

Institutions.	Deposits.	Earnings.	Expenses.	Percentage of net expenses to deposits.
Denver.....	\$1, 361, 942. 67	\$4, 162. 54	\$27, 608. 95	1. 7
Helena.....	1, 364, 688. 09	3, 901. 43	25, 303. 23	1. 6
Boise City.....	641, 414. 81	2, 031. 92	12, 182. 43	1. 6
Charlotte.....	254, 908. 60	1, 733. 73	5, 249. 95	1. 4
St. Louis.....	707, 902. 73	1, 655. 15	5, 882. 17	0. 6
Total.....	4, 330, 856. 90	13, 484. 77	76, 226. 73	Average 1. 4

MONETARY STATISTICS OF FOREIGN COUNTRIES.

The statistics of the coinage and production of the precious metals in foreign countries, published annually in the reports of this Bureau, are obtained directly from the governments of such countries by our representatives abroad, a fact which invests them with the highest

degree of reliability, and explains why it is that the reports of the Mint Bureau have come to be recognized, the world over, as the most exhaustive and trustworthy authority on the statistics relating to these subjects.

The points on which information is sought are embodied in a set of questions in a circular sent through the Department of State to our diplomatic representatives abroad, and the answers are received in the form of a report direct to this Bureau.

The questions covering the calendar year 1891 were as follows:

(1) What was the amount of gold coined during the calendar year 1891 by denominations and values? What amount was recoined (withdrawn from circulation) during the year, domestic and foreign coins separately?

(2) Same for silver.

(3) What was the import and export of gold during the calendar year 1891? Coin, bullion, and ore should be given separately where practicable.

(4) Same for silver.

(5) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1891?

(6) Same for silver.

(7) What, approximately, was the stock of gold coin and bullion in the country at the close of the calendar year 1891?

(8) Same for silver.

(9) What was the amount of Government and bank notes outstanding at the same date?

(10) Were any laws passed during the year 1891 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation. If so, please transmit copies.

(11) In case the report of the operations of the mint is published please forward a copy.

These replies should be in the form of a report, written on one side of the paper only and transmitted direct to the "Director of the Mint, Treasury Department, Washington, D. C."

This year as usual we have supplemented the information received through our ministers and consuls abroad by information from printed documents, some official and others not. We hereby express our acknowledgment to the senders for Twenty-second Annual Report of the Deputy Master of the Royal Mint, 1891, London, 1892; Government of India, Financial Statement, 1892-'93, Calcutta, 1892; Finance and Revenue Accounts and Miscellaneous Statistics relating to the Finances of British India, Calcutta, 1892; Report of the Head Commissioner of Paper Currency, Calcutta, to the Secretary of the Government of India for the year 1891-'92, Calcutta, 1892; Accounts Relating to the Trade and Navigation of British India for the Fiscal Year 1891-'92, Calcutta, 1892; Report on the Administration of the Mints at Bombay and Calcutta for the year 1891-'92, Simla, 1892; Annual Report of the Secretary of Mines of Victoria during the year 1891, Melbourne, 1892; The Australian Insurance and Banking Record, 1892; Broken Hill (notes on by Robert L. Jack, Government Geologist, Queensland); Broken Hill Proprietary Company, Limited, New South Wales, Reports, etc., for half year ending 31st May, 1892; Report of the Department of Mines, Nova Scotia, for 1891, Halifax, 1892; The South African Mining Journal, Johannesburg, 1892; Annual Report of the Gold Commissioner for British Guiana for 1891, Georgetown, Demerara, 1892; Report of the Director of the Imperial Mint of Japan for the year ending March 31, 1891, Hyogo, 1891; The Mexican Financier, Mexico, 1892; República Mexicana, Noticias del Movimiento Marítimo en el Año Fiscal de 1890 á 1891, México, 1892; República Mexicana, Exportaciones en el Año Fiscal de 1890 á 1891, México, 1892; Amonedaciones é Introducciones de Metales Preciosos á la Casa de Moneda, Año Fiscal de 1890 á 1891, México, 1892; República Mexicana, Exportaciones en el Año

Fiscal de 1891 á 1892, Primero Semestre, México, 1892; Denkschrift über das Papiergeldwesen der Oesterreichisch-Ungarischen Monarchie, Vienna, 1892; Montan, Geologische Beschreibung des Pribamer Bergbau-Terrains, etc., Vienna, 1892; Monatshefte zur Statistik des Deutschen Reichs, Jahrgang 1892, Berlin, 1892; Zeitschrift für Berg-, Hütten- und Salinen-Wesen im Preussischen Staate, Jahrgang 1892, Berlin, 1892; Bulletin de Statistique et de Législation Comparée, Paris, 1892; Revue des Banques, Paris, 1892; Algemeen Verslag van het Munt-College, over 1891, Amsterdam 1892; Jaarcijfers over 1890 en vorige Jaren, No. 10, Amsterdam, 1891; Jaarcijfers over 1891 en vorige Jaren, No. 11, Amsterdam, 1892.

The replies to the interrogatories, which are given in full in the Appendix* to this Report, are indicated by the numbers of the questions.

A brief review of the most important facts contained in the various reports received is here appended:

GREAT BRITAIN AND BRITISH COLONIES.

Great Britain and Ireland.

Items reported for 1891.	Value.	Value in United States money.
Gold coinage.....	£6,723,648	\$32,720,633
Gold recoinage.....	424,508	2,114,533
Silver coinage.....	1,056,528	5,141,594
Silver recoinage.....	203,465	990,162
Gold imported.....	30,303,504	147,472,002
Gold exported.....	24,172,362	117,634,800
Gain.....	6,131,142	29,837,202
Silver imported.....	13,081,937	63,663,246
Silver exported.....	13,355,366	64,993,889
Loss.....	273,429	1,330,643
Gold ores produced.....	13,700	66,671
Silver ores produced (commercial value).....	52,534	255,657
Estimated stock of gold.....	115,000,000	559,647,500
Estimated stock of silver.....	22,500,000	109,496,250
Note circulation.....	41,283,286	200,905,111

Of the gold coinage all were sovereigns except £543,942 in half sovereigns.

It is estimated that the withdrawal of the pre-Victorian gold coins has reached a total of £2,489,000.

An important step toward placing the gold coinage of Great Britain on a satisfactory footing was taken during the year 1891 by extending the application of the principle first adopted in the coinage act of 1889 as to the pre-Victorian gold pieces to the entire gold circulation, that is, to redeem without loss to the owner light gold coins which had not been illegally dealt with.

The amount of silver crowns issued since the resumption of the coinage of crowns in 1887 has been £939,935 (\$4,574,194), and of double florins £533,125 (\$2,594,453).

Colonial coinages were executed as follows:

Silver coinages—		
For British Guiana and West Indies, £4,700		\$22, 873
For Hong-Kong.....		1,500,000
For the Straits Settlements.....		336,000

* See foot-note, page 303.

Australasia.—The coinage of the mints at Melbourne and Sydney for 1891 were as follows:

Mints.	Value.	Value in United States money.
Melbourne:		
Sovereigns.....	£2,749,592	\$13,380,889
Sydney:		
Sovereigns.....	2,596,000	12,633,434
Half sovereigns.....	77,000	374,721
Total	5,422,592	26,389,044

Through the kindness of Mr. Anderson, the deputy master of the Melbourne Mint, I am able to present an approximate statement of the product of gold and silver in Australasia by colonies during the calendar year 1891, which will be found in the Appendix.

The total gross product of gold was 1,651,151 ounces.

British India.—The coinages executed at the Indian mints during the calendar year 1891 were as follows:

Metals.	Value.	Value in United States money.
Gold	<i>Rupees.</i> 247,860	\$117,411
Silver.....	*68,968,762	32,670,503

*Of which 3,305,961 rupees (\$1,613,404) were recoinage.

The value of the gold produced from the mines of India during the calendar year 1891 was £512,814 (\$2,495,609).

Canada.—According to the Mineral Statistics of the United Kingdom, 1891, the amount of gold and silver produced in Canada during the calendar year 1889 was as follows:-

Metals.	Ounces.	Value.	Value in United States money.
Gold	72,328	£259,032	\$1,260,579
Silver.....	383,318	68,770	334,669

FRANCE.

Items reported for 1891.	Value.	Value in United States money.
Gold coinage.....	<i>Francs.</i> 17,422,020	\$3,362,450
Gold recoinage.....	12,725,200	2,455,964
Gold imported.....	359,910,044	69,462,638
Gold exported.....	235,389,221	45,430,120
Gain by imports	124,520,823	24,032,518
Silver imported.....	176,323,135	34,030,365
Silver exported.....	145,365,270	28,055,497
Gain by imports	30,957,865	5,974,868
Product of mines (1890):		
Gold	640,000	123,520
Silver (commercial value).....	11,378,720	2,196,093
Notes of Bank of France December 31, 1891	3,194,394,845	616,518,205

Several coinages were executed at the Paris mint for other countries:

For Tunis:		
Gold coinage (2,000,000 francs).....	\$2,316,000	
Silver coinage (3,500,000 francs).....	675,500	
For San Domingo:		
Silver coinage (612,000 francs).....	118,116	
For Morocco:		
Silver coinage (£49,430).....	240,551	

On April 22, 1891, a census was taken of the circulating medium of France, both paper and metallic, by an examination of the amounts and kinds in the hands of Treasury agents, post-offices, and other branches of the Government, as well as in the Bank of France and other banks.

The sum examined was about 120,000,000 francs, composed of 97,000,000 francs in notes and 23,000,000 in coins.

Of the coins 16,000,000 were gold and 7,000,000 silver. It was found that nearly 90 per cent of the coin in circulation was of French coinage.

BELGIUM.

The mint at Brussels was closed during the calendar year 1891, and has not since been reopened.

The silver coinage for Congo, completed during the year 1891, before the closing of the mint, amounted to 300,000 francs (\$57,900).

The amount of bank notes of the national bank of Belgium outstanding December 31, 1891, was 512,950,000 francs (\$98,999,350).

SWITZERLAND.

Items reported for 1891.	Value.	Value in United States money.
Gold coinage.....	<i>Francs</i> 2,000,000	\$386,000
Silver (recoinage).....	750,000	144,750
Gold imported.....	13,230,850	2,553,554
Gold exported.....	5,828,258	1,124,854
Gain by imports.....	7,402,592	1,428,700
Silver imported.....	54,767,320	10,570,093
Silver exported.....	31,245,706	6,030,421
Gain by imports.....	23,521,614	4,539,672

Notes of Swiss banks outstanding December 26, 1891, 175,502,000 francs (\$33,871,886).

Metallic stock of the banks:

Gold (65,022,000 francs).....	\$12,549,246
Silver (26,463,000 francs).....	5,107,359
Total (91,485,000 francs).....	17,656,605

ITALY.

Items reported for 1891.	Value.	Value in United States money.
Gold coinage.....	<i>Lire.</i> 1,301,920	\$251,271
Silver coinage (for Eritrea).....	3,309,334	638,701

On September 11, 1891, a Royal decree was issued giving legal currency in Italy to Russian 5-rouble gold pieces.

GREECE.

The circulating medium of Greece is a forced paper currency, amounting to, about 144,000,000 drachmas (\$27,792,000).

The stock of gold is placed at \$100,000 and of silver, \$900,000.

SPAIN.

Items reported for 1891.	Value.	Value in United States money.
	<i>Pesetas.</i>	
Silver coinage	63,432,457	\$12,242,464
Silver recoinage	12,555,006	2,423,115
Gold imported	5,982,082	1,154,542
Gold exported	195,300	37,692
Gain by imports	5,786,782	1,116,850
Silver imported	109,463,901	21,126,533
Silver exported	18,258,320	3,523,856
Gain by imports	91,205,581	17,602,677
Gold coinage since 1868	998,326,530	192,677,020
Gold coinage prior to 1868	328,440,980	63,389,109
Total amount coined	1,326,767,510	256,066,129
Silver coinage since 1868	848,234,036	163,709,169
Silver coinage prior to 1868	7,346,502	1,417,875
Total	855,580,538	165,127,044
Note circulation of the Bank of Spain, December 26, 1891	801,485,150	154,686,634

An arrangement has been completed between the French and Spanish governments under which Spanish 20 and 10 peseta pieces will be received at the public treasuries in France.

PORTUGAL.

Items reported for 1891.	Value.	Value in United States money.
	<i>Milreis.</i>	
Gold coinage	157,000	\$169,560
Silver coinage	6,738,000	7,277,040
Gold imported	3,721,100	4,018,788
Gold exported	428,693	462,988
Gain by imports	3,292,407	3,555,800
Silver imported	4,548,000	4,911,840
Silver exported	4,943,000	5,338,440
Loss by exports	395,000	426,600

Approximate stock of gold	\$20,000,000
Approximate stock of silver	87,000,000
Notes in circulation December 31, 1891	9,293,000

GERMANY.

Items reported for 1891.	Weight.	Value.	Value in United States money.
		<i>Marks.</i>	
Gold coinage.....		59, 188, 320	\$14, 086, 820
Recoinage:			
(Imperial gold coins).....		378, 750	90, 143
(Foreign gold coins)..... pounds.....	626. 9		208, 319
Silver coinage.....		4, 786, 775	1, 139, 252
Gold:			
Imported..... kilograms.....	85, 236		56, 647, 846
Exported.....	47, 682		31, 689, 457
Gain by imports.....	37, 554		24, 958, 389
Silver:			
Imported.....	97, 610		4, 056, 672
Exported.....	316, 812		13, 166, 707
Loss by exports.....	219, 202		9, 110, 035
Pagament (broken gold and silver):			
Imports.....		16, 645, 629	3, 961, 660
Exports.....		143, 960	34, 262
Product of smelting works:			
Gold..... kilograms.....	3, 076. 6	8, 567, 993	2, 044, 708
Silver..... do.....	382, 331	50, 143, 137	11, 934, 067
Total coinage to December 31, 1891:			
Imperial gold coins (less pieces retired).....		2, 587, 168, 105	615, 746, 009
Imperial silver coins (less pieces retired).....		457, 017, 658	108, 770, 203
Stock of gold in Imperial Bank December 31, 1891.....		353, 821, 000	84, 209, 398
Treasury notes in circulation December 31, 1891.....		120, 000, 000	28, 560, 000
Bank notes in circulation December 31, 1891.....		1, 313, 672, 000	312, 653, 936

* Valued according to number of kilograms.

A silver coinage was executed at the mint at Berlin for the Government of Egypt of the value of 6,580,980 piasters (\$325,758), also a silver coinage for the German East Africa Company of the value of 171,258 rupees (\$81,125), and a gold coinage for the South African Republic, of pieces the same weight and fineness as the British sovereign, of the value of £15,650 (\$76,161).

NETHERLANDS.

Items reported for 1891.	Value.	Value in United States money.
	<i>Florins.</i>	
Silver coinage (all recoinage).....	200, 000	\$80, 400
For Netherland-Indies, silver coinage.....	715, 000	287, 430
Gold:		
Imports.....	9, 222, 100	3, 707, 284
Exports.....	2, 218, 000	891, 636
Excess imports.....	7, 004, 100	2, 815, 648
Silver:		
Imports.....	11, 946, 000	4, 802, 292
Exports.....	1, 556, 000	625, 512
Excess imports.....	10, 390, 000	4, 176, 780

Estimated stock of gold, 47,591,360 florins, valued in United States money, \$19,131,780, of which 23,537,470 florins are in the Bank of the Netherlands, together with 15,219,794 florins in gold bullion.

Estimated stock of silver, 127,045,768 florins, valued in United States money at \$51,072,398, and 7,595,634 florins (\$3,053,444) in small silver coins. Of the above the Bank of the Netherlands holds 78,570,310 florins (\$31,585,264). In circulation (Government money) 15,000,000 florins (\$6,030,000). Bank notes, 203,287,770 florins (\$81,721,683).

AUSTRIA-HUNGARY.

Items reported for 1891.	Weight.	Value.	Value in United States money.
Gold:		<i>Florins.</i>	
Coinage.....		5,986,641	\$2,885,561
Recoinage.....		1,650,068	795,393
Silver coins (full legal-tender coins).....		5,948,515	2,867,184
Trade coins.....		349,822	168,614
Subsidiary silver coins.....		665,137	320,596
Total silver.....		6,963,474	3,356,394
Silver recoinage.....		1,427,027	687,827
Gold:			
Imported..... kilograms.....	20,826		13,840,960
Exported..... do.....	1,068		709,793
Gain by imports..... do.....	19,758		13,131,167
Silver:			
Imported..... do.....	105,137		4,360,494
Exported..... do.....	161,264		6,702,132
Loss by exports..... do.....	56,127		2,332,638
Notes in circulation.....		897,216,461	417,998,334
Gold in bank and treasury.....		68,995,930	33,256,038
Silver in bank and treasury.....		177,153,913	85,388,188
Product of Hungarian mines (mines of Austria not reported):			
Gold..... kilograms.....	2,272.25	3,169,789	*1,510,137
Silver..... do.....	17,968.00	1,617,079	779,432

*Valued according to number of kilograms.

The commission appointed by the Austro-Hungarian Governments to inquire into the best monetary system for the empire have reported in favor of the single gold standard, and bills providing for the change in the currency have passed the Austrian and Hungarian legislatures.

The provisions of this currency reform are embodied in six bills; the two most important are those embracing the new currency system and the monetary treaty of Austria with Hungary. These two have already become laws, as have also the other four, which are merely auxiliary to the two which contain the text of the new fundamental monetary law of the two countries. The four auxiliary bills are intended to fix the relative value of the gold florin to the new gold coins, to determine the changes which have become necessary in the bank act, to authorize the Government to raise a gold loan, and to provide for the conversion of certain 5 per cent bonds free of tax. The new monetary unit is the gold crown, weighing .3387 grams of gold,

.900 fine, and containing .304878 grams of pure gold. Its value in United States money is \$0.2026.

The new currency is to consist of gold, silver, nickel, and bronze coins.

The gold coins provided for are:

(1) A 20-crown piece weighing 6.775067 grams of gold, .900 fine, containing of pure gold 6.09756 grams.

(2) A 10-crown piece weighing half the former.

(3) Besides the gold coins above-mentioned there are to be coined as heretofore, and as trade coins, Austrian gold ducats. The 4 and 8 gulden pieces are to be no longer coined.

The coinage charge is fixed at 4 crowns for each kilogram of standard gold for the bank and 6 on individual account.

The new silver coin is:

The 1-crown piece weighing 5 grams of silver, .835 fine, and containing 4.175 grams of pure metal.

The ratio of gold to silver in the new system is 1 to 13.69.

Silver is coined only on account of the state. Silver coins are legal tender at their nominal value among private parties to the amount of 50 crowns, but in unlimited quantities to the state.

The Levantine, or Maria-Theresa thalers will continue to be stamped as trade coins, at the old weight and fineness.

The monetary agreement between Austria and Hungary provides that the total coinage of silver coins shall be 200,000,000 crowns; of which Austria's share is 140,000,000 crowns. The agreement is to remain in force until the year 1910.

Arrangements are to be made at the proper time for the regulation of the fiduciary circulation and the resumption of specie payments.

Austrian paper money is to remain in circulation provisionally, the paper florin to be worth 2 crowns.

The introduction of the coins of the new system will be made by degrees, in the course of several years, during which time the coins of the old silver standard, as well as the state notes, will remain current. The coins of the new system multiplied by 2 are to be of the same value as the pieces of the old silver and paper currency, each silver or paper florin to be equal to 2 crowns.

SCANDINAVIAN UNION (SWEDEN, NORWAY, DENMARK).

Items reported for 1891.	Weight.	Value.	Value in United States money.
Silver coinage:	<i>Kilograms.</i>	<i>Crowns.</i>	
By Sweden.....		82, 650	\$22, 150
By Norway.....		500, 000	134, 000
By Denmark.....		454, 300	121, 752
Total.....		1, 036, 950	277, 902
Silver received, total.....		138, 306	37, 066
Imports of gold:			
By Sweden—			
Gold coin.....		13, 012	3, 487
Other bullion.....	71		47, 187
By Norway: Gold, including silver.....		449, 200	120, 386
By Denmark.....		5, 500, 000	1, 474, 000
Total coinage.....		5, 982, 212	1, 645, 060

SCANDINAVIAN UNION (SWEDEN, NORWAY, DENMARK)—continued.

Items reported for 1891.	Weight.	Value.	Value in United States money.
	<i>Kilograms.</i>	<i>Crowns.</i>	
Exports of gold:			
By Sweden.....			
By Norway (including silver).....		459,300	\$123,092
By Denmark.....		2,500,000	670,000
Imports of silver by Sweden—			
Silver coin.....		910,615	244,045
Other silver.....	1,874		77,883
Exports of silver by Sweden—			
Silver coin.....		196,000	52,528
Other silver.....	2,124		88,273
Product of mines:			
Sweden—			
Gold.....	109.58	271,758	*72,827
Silver.....	3,658	433,511	116,181
Norway—			
Silver.....	5,665		235,437
Government and bank notes outstanding December 31, 1891:			
Sweden.....		102,628,420	27,504,417
Norway.....		47,585,700	12,752,968
Denmark.....		81,000,000	21,708,000
Metallic stock in the banks:			
Sweden—			
Gold.....		24,637,000	6,602,716
Silver.....		1,916,000	513,488
Norway—			
Gold.....		26,938,300	7,219,464
Silver.....		193,860	51,954
Denmark—			
Gold.....		50,000,000	13,400,000
Silver.....		20,000,000	5,360,000

* Valued according to number of kilograms.

RUSSIA.

Items reported for 1891.	Weight.	Value.	Value in United States money.
	<i>Poods.</i>	<i>Rubles.</i>	
Coinage:			
Gold.....		2,735,140	\$2,110,981
Silver (full value).....		1,135,024	876,012
Silver subsidiary (all recoinage).....		2,351,504	1,814,891
Imports: Gold.....	5,624		61,225,564
Exports: Gold.....	34		370,140
Imports: Silver.....	15,248		10,380,436
Exports: Silver.....	5,441		3,704,089
Product of mines:			
Gold.....		31,293,641	24,156,291
Silver.....		746,393	576,066
Credit notes in circulation January 1, 1892.....		1,121,293,384	865,415,777
Stock of gold in Imperial Bank.....		483,713,268	373,329,900

REPORT ON THE FINANCES.

ROUMANIA.

Items reported for 1891.	Value.	Value in United States money.
Gold imports:		
Francs.....	16,463,139	\$3,177,386
English pounds.....	807,542	3,929,903
Holland florins.....	470,716	189,223
Total.....		7,296,517
Silver imports:		
Marks.....	60,319,649	14,356,076
Austrian florins.....	57,923,145	27,918,956
Rubles.....	236,567	182,582
Total.....		42,457,614
Estimated stock of gold.....francs..	896,900	173,102
Estimated stock of silver.....do.....	606,522	117,059
Note circulation.....do.....	129,820,958	25,055,445

SERVIA.

Items reported for 1891.	Value.	Value in United States money.
	<i>Francs.</i>	
Bank notes in circulation.....	27,271,600	\$5,263,419
Stock of gold in National Bank.....	8,690,000	1,677,170
Stock of silver in National Bank.....	4,200,000	810,600

TURKEY.

Items reported for 1891.	Value.	Value in United States money.
	<i>Turkish pounds.</i>	
Gold coinage (all recoinage).....	759,570	\$3,342,108
Silver coinage (all recoinage).....	98,275	432,410

JAPAN.

Items reported for 1891.	Weight.	Value.	Value in United States money.
Gold:		<i>Yen.</i>	
Coinage.....		1,083,725	\$1,083,725
Recoinage.....ounces..	12		248
Silver:			
Coinage.....		8,523,904	8,523,904
Recoinage.....kilograms..	9,467		393,449
Gold:			
Imported.....		250,000	250,000
Exported.....		193,000	193,000
Silver:			
Imported.....		12,000,000	12,000,000
Exported.....		1,200,000	1,200,000
Gold product of imperial household mines, 1889.....kilos..	250.5	209,670	*166,482
Gold product, private mines, 1889.....	530.3	304,456	*352,437
Total.....	780.8	514,126	518,919

* Valued according to number of kilograms.

JAPAN—continued.

Items reported for 1891.	Weight.	Value.	Value in United States money.
Silver product, 1889:		<i>Yen.</i>	
Imperial mines	6, 278. 4	258, 784	\$258, 784
Private mines	36, 838. 9	1, 472, 961	1, 472, 961
Total	43, 117. 3	1, 731, 745	1, 731, 745
Product of imperial mines, 1890:			
Gold	260. 7	202, 471	*173, 261
Silver	7, 083. 6	291, 971	291, 971
Product of imperial mines, 1891:			
Gold	234. 7	186, 917	*155, 982
Silver	6, 444. 6	265, 063	265, 063
Government and bank notes outstanding December 31, 1891		145, 530, 221	145, 530, 221
Estimated stock of gold in the country		89, 149, 947	89, 149, 947
Estimated stock of silver in the country		68, 910, 778	68, 910, 778

* Valued according to number of kilograms.

CHINA.

Silver coinage, \$2,854,137.

KOREA.

A very interesting article with regard to the currency and trade of Korea will be found in the Appendix, written by Augustine Heard, consul-general.

SALVADOR.

In the Appendix will be found a note from the minister of foreign affairs of Salvador, notifying the American minister that the new mint recently established at San Salvador would be opened to the public August 15, 1892.

HAWAII.

Items reported for 1891.	Value.
Imports of gold	\$976, 235
Exports of gold	12, 000
Imports of silver	2, 120
Specie in Hawaiian treasury:	
Gold	287, 045
Silver	300, 000

MEXICO.

Items reported for 1891.	Value.
Gold coinage	\$280, 565
Silver coinage	24, 493, 071

REPORT ON THE FINANCES.

BRAZIL.

Items reported for 1891.	Number of pieces.	Value.	Value in United States money.
Coinage:		<i>Milreis.</i>	
Gold	11,612	231,280	\$126,279
Silver	1,711,000	915,642	499,941
Nickel	3,854,500	522,100	285,067
Bronze	312,710	12,508	6,829
General total.....	5,889,822	1,681,530	918,116

COLOMBIA.

Items reported for 1891.	Value.
Exports gold and silver bars.....	\$3,354,362
silver ore.....	500,000
Product of gold mines	3,472,000
Product of silver mines.....	620,000

PERU.

Items reported for 1891.	Weight.	Value.	Value in United States money.
Gold exported	<i>Kilograms.</i> 109.5	<i>Sols.</i>	\$72,774
Silver bars:			
Exported.....	268.9	.....	11,175
Deposited at the mint.....	69,754.0	.....	2,898,976
Silver coinage .....	.....	3,169,797	3,169,797

VENEZUELA.

Items reported for 1891.	Value.	Value in United States money.
Gold product of the mines.....	<i>Bolivars.</i> 4,937,715	\$1,000,000
Bank notes outstanding	10,800,000	2,000,000

BOLIVIA.

Items reported for 1891.	Weight.	Value.	Value in United States money.
Coinage of silver:	<i>Kilograms.</i>	<i>Bolivianos.</i>	
1889.....	.....	797,793	\$491,440
1890.....	.....	887,387	546,630
1891.....	.....	1,684,543	1,037,678
Product of mines:			
Gold	101	.....	67,124
Silver.....	372,666	.....	15,488,000

URUGUAY.

Items reported for 1891.	Weight.	Value.
	<i>Kilograms.</i>	
Imports gold (1890).....		\$9,456,008
Exports gold (1890).....		9,006,058
Product of mines:		
Gold, 1889.....	139	70,000
Gold, 1890.....	187	93,500
Bank notes outstanding at close of 1890.....		8,744,415
Estimated stock of gold in the country.....		20,000,000

HAITI.

Items reported for 1891.	Value.
Stock of gold coin (United States coin).....	\$1,000,000
Stock of silver coin (Haitien coin).....	2,900,000
Stock of silver bullion.....	75,000
Total.....	2,975,000
Notes in circulation.....	4,131,875

WORK OF THE BUREAU OF THE MINT.

It is with great pleasure that I bear testimony to the zeal and fidelity with which the officers and clerks of this Bureau have performed the onerous and responsible duties which have been intrusted to them during the last year.

The work of this Bureau, especially in the line of the preparation of monetary statistics, has increased to such proportions as to seriously tax the capacity of the office to promptly supply the information called for. Owing very largely to the importance which coinage and currency questions have assumed in national legislation in recent years, there has been required of this Bureau, in addition to the regular work, the compilation of a vast amount of statistical matter covering the product, use, and movement of the precious metals not only in this country, but in all countries.

All this work has been cheerfully met and promptly performed by the small clerical force at my disposal.

I am, very respectfully, yours,

EDWARD O. LEECH,
Director of the Mint.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

APPENDIX.

I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Domestic bullion	34,997.993	826,815.886	79,531.704	130.099
Domestic coin	8,162.546	308.884		1,557.205
Foreign bullion	404.183	52,151.494		3,764.351
Foreign coin	317.687	455,238.542		532.781
Jewelers' bars, old plate, etc.	45,139.919	880.880		2,216.323
Total	89,022.328	1,335,395.686	79,531.704	8,200.759
Redeposits:				
Fine bars	12.376			
Unparted bars	222,479.061			
Total gold received	311,513.765	1,335,395.686	79,531.704	8,200.759
SILVER.				
Domestic bullion	45,487,906.76	7,049,037.91	1,368,402.82	5,118,349.86
Domestic coin	3,410,475.92	1,136,890.64		1,044,817.09
Trade dollars	793.65	.87		47.84
Foreign bullion	6,968.05	551,742.91		99,548.05
Foreign coin	161.17			
Jewelers' bars, old plate, etc.	194,169.22	341.22		12,484.26
Total	49,100,474.77	8,738,013.55	1,368,402.82	6,275,247.10
Redeposits:				
Fine bars	67,163.33	23,662.10		
Unparted bars	441,331.83			
Total silver received	49,608,969.93	8,761,675.65	1,368,402.82	6,275,247.10
Gold and silver deposits and purchases.	49,189,497.098	10,073,409.236	1,447,934.524	6,283,447.859
Redeposits:				
Gold	222,491.437			
Silver	508,495.160	23,662.100		
Total gold and silver received ...	49,920,483.695	10,097,071.336	1,447,934.524	6,283,447.859

APPENDIX.

WEIGHT DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
561,796.394	70,709.033	28,748.492	68,419.475	13,563.228	33,220.801	1,717,933.105
18,668.862	245.703	1.380	5.912	66.330	973.751	29,990.773
531,063.174	240.413	.....	52.952	.....	87.998	587,764.565
298,495.092	12.370	.....	56.088	.....	7.529	754,660.089
144,059.280	625.981	.....	126.885	4.789	2,413.390	195,467.447
1,554,082.802	71,833.500	28,750.072	68,661.312	13,634.347	36,703.469	3,285,815.979
58,362.841	.....	.....	.....	.....	.....	58,375.217
135.598	109,552	4,761.645	724.893	.....	735.516	228,946.265
1,612,581.241	71,943.052	33,511.717	69,386.205	13,634.347	37,438.985	3,573,137.461
4,002,320.17	19,611.76	14,116.74	62,874.02	1,068.18	6,920.64	63,130,608.86
1,723.76	.....	.....	.....	.30	.....	5,593,907.71
1,079.17	.....	.....	.....	.....	.....	1,921.53
1,070,390.85	397.44	.....	6.50	.....	611.56	1,729,575.36
388,302.98	.....	.....	37.57	.....	.81	388,502.53
427,389.96	199.77	.....	41.14	2.59	1,662.69	636,290.85
5,891,206.89	20,118.97	14,116.74	62,959.23	1,071.07	9,195.70	71,480,806.84
68,415.18	.....	.....	.....	.....	.....	159,240.61
37,522.24	48.23	1,301.33	447.14	.....	569.81	481,220.58
5,997,144.31	20,167.20	15,418.07	63,406.37	1,071.07	9,765.51	72,121,268.03
7,445,280.692	91,952.470	42,866.812	131,620.542	14,705.417	45,899.169	74,766,622.819
58,498.439	109.552	4,761.645	724.893	.....	735.516	287,321.482
105,937.42	48.23	1,301.33	447.14	.....	569.81	640,461.19
7,609,725.551	92,110.252	48,929.787	132,792.575	14,705.417	47,204.495	75,694,405.491

III.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Domestic bullion	\$651, 125. 45	\$15, 382, 621. 13	\$1, 479, 659. 61	\$2, 420. 45
Domestic coin	151, 861. 32	5, 746. 68	.....	28, 971. 25
Foreign bullion	7, 519. 68	970, 260. 35	.....	70, 034. 44
Foreign coin	5, 910. 46	8, 469, 554. 27	.....	9, 912. 20
Jewelers' bars, old plate, etc.	839, 812. 45	16, 388. 47	.....	41, 233. 92
Total	1, 656, 229. 36	24, 844, 570. 90	1, 479, 659. 61	152, 572. 26
Re-deposits:				
Fine bars	230. 25	.....	.....	.....
Unparted bars	4, 139, 145. 32	.....	.....	.....
Total gold received	5, 795, 604. 93	24, 844, 570. 90	1, 479, 659. 61	152, 572. 26
SILVER.				
Domestic bullion	52, 931, 382. 41	8, 202, 516. 84	1, 592, 323. 28	5, 955, 898. 01
Domestic coin	3, 968, 553. 80	1, 322, 927. 29	.....	1, 215, 787. 16
Trade dollars	923. 52	1. 01	.....	55. 67
Foreign bullion	8, 108. 28	642, 028. 11	.....	115, 837. 73
Foreign coin	187. 54	.....	.....	.....
Jewelers' bars, old plate, etc.	225, 942. 36	397. 06	.....	14, 527. 14
Total	57, 135, 097. 91	10, 167, 870. 31	1, 592, 323. 28	7, 302, 105. 71
Re-deposits:				
Fine bars	78, 153. 69	27, 534. 08	.....	.....
Unparted bars	513, 549. 77	.....	.....	.....
Total silver received	57, 726, 801. 37	10, 195, 404. 39	1, 592, 323. 28	7, 302, 105. 71
Gold and silver deposits and purchases	58, 791, 327. 27	35, 012, 441. 21	3, 071, 982. 89	7, 454, 677. 97
Re-deposits:				
Gold	4, 139, 375. 57	.....	.....	.....
Silver	591, 703. 46	27, 534. 08	.....	.....
Total gold and silver received	63, 522, 406. 30	35, 039, 975. 29	3, 071, 982. 89	7, 454, 677. 97

VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
\$10,452,025.93	\$1,315,516.89	\$534,855.66	\$1,272,920.47	\$252,339.12	\$618,061.40	\$31,961,546.11
347,327.66	4,571.22	29.39	109.99	1,234.05	18,116.30	557,967.86
9,880,245.10	4,472.80	.....	985.15	.....	1,637.17	10,935,154.69
5,553,397.06	230.14	.....	1,043.50	.....	140.07	14,040,187.70
2,680,172.65	11,646.10	.....	2,360.65	89.10	44,900.28	3,636,603.68
28,913,168.40	1,336,437.21	534,885.05	1,277,419.76	253,662.27	682,855.22	61,131,460.04
1,085,820.30	.....	.....	.....	.....	.....	1,086,050.55
2,522.75	2,038.18	88,588.74	13,486.38	.....	13,684.02	4,259,465.39
30,001,511.45	1,338,475.39	623,473.79	1,290,906.14	253,662.27	696,539.24	66,476,975.98
4,657,245.28	22,820.95	16,426.75	73,162.49	1,242.97	8,053.10	73,461,072.08
2,005.83	.....	.....	.....	.35	.....	6,509,274.43
1,255.76	.....	.....	.....	.....	.....	2,235.96
1,245,545.72	357.75	.....	7.56	.....	711.63	2,012,596.78
451,843.47	.....	.....	43.72	.....	.94	452,075.67
497,326.50	232.46	.....	47.87	3.01	1,934.77	740,411.17
6,855,222.56	23,411.16	16,426.75	73,261.64	1,246.33	10,700.44	83,177,666.09
79,610.39	.....	.....	.....	.....	.....	185,298.16
43,662.24	56.12	1,514.27	520.31	.....	663.05	559,965.76
6,978,495.19	23,467.28	17,941.02	73,781.95	1,246.33	11,363.49	83,922,930.01
35,768,390.96	1,359,848.37	551,311.80	1,350,681.40	254,908.60	693,555.66	144,309,126.13
1,088,343.05	2,038.18	88,588.74	13,486.38	.....	13,684.02	5,345,515.94
123,272.63	56.12	1,514.27	520.31	.....	663.05	745,263.92
36,980,006.64	1,361,942.67	641,414.81	1,364,688.09	254,908.60	707,902.73	150,399,905.99

**III.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED BY WEIGHT, DURING THE**

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama.....	16. 620			63. 975
Alaska.....	15. 688	6, 296. 488		
Arizona.....	7. 528	13, 746. 312		5. 355
California.....	154. 068	151, 793. 447	9, 741. 079	8. 306
Colorado.....	129. 064	21. 960		18. 012
Georgia.....	31. 736			34. 451
Idaho.....		4, 966. 464		
Maine.....	17. 517			
Maryland.....	13. 961			
Michigan.....	19. 110			
Montana.....	214. 474	598. 480		
Nevada.....		7, 110. 194	69, 790. 625	
New Mexico.....	549. 442	428. 032		
North Carolina.....	218. 180			
Oregon.....	9. 321	8, 462. 690		
South Carolina.....	106. 161			
South Dakota.....	19. 053			
Tennessee.....				
Utah.....		2, 345. 754		
Virginia.....	205. 421			
Washington.....		1, 202. 214		
Wyoming.....	75. 481			
Other sources.....	2, 518. 644	21. 603		
Total unrefined.....	4, 321. 469	196, 993. 688	79, 531. 704	130. 099
Refined.....	30, 676. 524	629, 822. 198		
Total gold.....	34, 997. 993	826, 815. 886	79, 531. 704	130. 099

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT
FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
			6.237			80.595
						6,318.413
1,153.816	68.227					14,981.238
394.244	4.542					162,095.686
49,087.084	55,881.203		79.842		4,508.000	109,724.665
8.825				3,942.368	21.032	4,038.412
789.575	86.396	20,174.156	8,253.295		35.344	34,305.230
						17.517
				71.387		85.348
2,684.819						2,703.929
19,173.666	59.080		57,851.414		12.626	77,909.740
126.173	65.459					77,092.451
6,950.398	13,466.210				6,637.042	28,031.174
99.865				2,820.826		3,138.371
77.180	863.263	8,574.336				17,986.790
				6,681.612		6,787.773
181,686.182	14.786					181,720.021
15.851						15.851
885.822						3,231.576
				47.035		252.456
			2,229.187			3,431.401
	199.867					275.348
16,615.433					23.797	19,179.477
279,748.433	70,709.033	28,748.492	68,419.475	13,563.228	11,237.841	753,403.462
282,047.961					21,982.960	964,529.643
561,796.394	70,709.033	28,748.492	68,419.475	13,563.228	33,220.801	1,717,933.105

**IV.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, BY VALUE, DURING THE**

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama	\$309.21			\$1,190.23
Alaska	291.87	\$117,143.96		
Arizona	140.06	255,745.34		99.63
California	2,866.38	2,824,064.13	\$181,229.38	154.53
Colorado	2,401.19	408.56		335.11
Georgia	590.44			640.95
Idaho		92,399.33		
Maine	325.90			
Maryland	259.74			
Michigan	355.53			
Montana	3,990.21	11,134.51		
Nevada		132,282.68	1,298,430.23	
New Mexico	10,222.18	7,964.32		
North Carolina	4,059.16			
Oregon	173.41	157,445.40		
South Carolina	1,975.09			
South Dakota	354.47			
Tennessee				
Utah		43,641.93		
Virginia	3,821.79			
Washington		22,366.77		
Wyoming	1,404.30			
Other sources	46,858.49	401.92		
Total unrefined	80,399.42	3,664,998.85	1,479,659.61	2,420.45
Refined	570,726.03	11,717,622.28		
Total gold	651,125.45	15,382,621.13	1,479,659.61	2,420.45

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT
FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
						\$1,499.44
			\$116.04			117,551.87
\$21,466.34	\$1,269.34					278,720.71
7,334.77	84.50					3,015,733.69
913,248.08	1,039,650.29		1,476.13		\$83,869.76	2,041,389.12
164.19				\$73,346.38	391.29	75,133.25
14,689.77	1,607.37	\$375,333.13	153,549.67		657.56	638,236.83
						325.90
				1,328.13		1,587.87
49,950.12						50,305.65
356,719.36	1,099.16		1,076,305.38		234.90	1,449,483.52
2,347.40	1,217.84					1,434,278.15
129,309.73	250,534.14				123,479.86	521,510.23
1,848.65				52,480.48		58,388.29
1,435.91	16,060.71	159,522.53				334,637.96
				124,309.06		126,284.15
3,380,208.04	275.08					3,380,837.59
294.90						294.90
16,480.41						60,122.34
				875.07		4,696.86
			41,473.25			63,840.02
	3,718.46					5,122.76
309,124.34					442.73	356,827.48
5,204,622.01	1,315,516.89	534,855.66	1,272,920.47	252,339.12	209,076.10	14,016,808.58
5,247,403.92					408,985.30	17,944,737.53
10,452,025.93	1,315,516.89	534,855.66	1,272,920.47	252,339.12	618,061.40	31,961,546.11

V.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES
DISTRIBUTED, BY WEIGHT, DURING THE

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama.....	1.73			
Alaska.....	3.81	1,220.19		
Arizona.....	2.13	29,635.15		74,772.93
California.....		26,260.86	8,297.56	
Colorado.....	22.95	6.10		
Georgia.....	6.24			
Idaho.....		1,426.42		
Maryland.....	.47			
Michigan.....	8,708.75			
Montana.....	52.38	63.66		
Nevada.....		42,902.21	1,360,105.26	
New Mexico.....	40.65	478.88		
North Carolina.....	49.81			
Oregon.....	3.27	1,260.06		
South Carolina.....	18.20			
South Dakota.....	3.79			
Tennessee.....				
Texas.....				262.62
Utah.....		33,644.88		
Virginia.....	17.86			
Washington.....		208.69		
Wyoming.....	10.66			
Other sources.....	1,913.74	24.08		
Total unrefined.....	10,856.44	142,131.18	1,368,402.82	75,035.55
Refined.....	45,477,050.32	6,906,906.73		5,043,314.31
Total silver.....	45,487,906.76	7,049,037.91	1,368,402.82	5,118,349.86

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
						1.73
			1.48			1,225.48
5,380.10	34.33					109,824.64
84.10	.85					34,643.37
2,190.23	17,841.46		11.10		2,191.97	22,263.81
.92				346.08	.45	353.69
663.97	6.20	12,678.18	1,631.81		29.14	16,455.72
				3.03		3.50
44,366.15						53,074.90
1,541,142.96	28.88		60,495.62		5.07	1,601,788.57
337.37	13.80					1,403,358.64
79,881.03	1,660.69				2,370.96	84,432.21
10.96				460.19		520.96
10.67	1.94	1,438.56				2,714.50
				253.40		271.60
33,627.40	.52					33,631.71
.33						.33
						262.62
206,009.20						244,654.08
				5.48		23.34
			734.01			942.70
	23.09					33.75
5,041.40					1.00	6,980.22
1,918,746.79	19,611.76	14,116.74	62,874.02	1,068.18	4,598.59	3,617,442.07
2,083,573.38					2,322.05	59,513,166.79
4,002,320.17	19,611.76	14,116.74	62,874.02	1,068.18	6,920.64	63,130,608.86

**VI.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION WITH THE STATES
DISTRIBUTED, BY VALUE, DURING THE**

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama	\$2. 01			
Alaska	4. 43	\$1, 419. 86		
Arizona	2. 43	34, 434. 54		\$37, 008. 50
California		30, 558. 09	\$9, 655. 34	
Colorado	26. 71	7. 10		
Georgia	7. 26			
Idaho		1, 659. 83		
Maryland .....	. 55			
Michigan	10, 133. 82			
Montana	60. 95	74. 08		
Nevada		49, 922. 57	1, 582, 667. 94	
New Mexico	47. 30	557. 24		
North Carolina	57. 96			
Oregon	3. 81	1, 466. 25		
South Carolina	21. 18			
South Dakota	4. 41			
Tennessee				
Texas				305. 59
Utah		44, 968. 59		
Virginia	20. 78			
Washington		242. 84		
Wyoming	12. 40			
Other sources	2, 226. 90	28. 02		
Total unrefined	12, 632. 95	165, 389. 01	1, 592, 323. 28	87, 314. 09
Refined	52, 918, 749. 46	8, 037, 127. 83		5, 868, 583. 92
Total silver	52, 931, 382. 41	8, 202, 516. 84	1, 592, 323. 28	5, 955, 898. 01

AND TERRITORIES PRODUCING THE SAME AND OF REFINED DOMESTIC BULLION NOT FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
						\$2.01
			\$1.72			1,426.01
\$6,260.48	\$39.95					127,795.95
97.86	.99					40,312.28
2,548.63	20,760.96		12.92		\$2,550.66	25,906.98
1.07				\$402.71	.52	411.56
772.62	7.21	\$14,752.79	1,898.83		33.91	19,125.19
				3.52		4.07
51,626.06						61,759.88
1,793,329.99	33.60		70,394.90		5.90	1,863,899.42
392.58	16.06					1,632,999.15
92,952.47	1,932.44				2,758.93	98,248.38
12.75				535.49		606.20
12.42	2.26	1,673.96				3,158.70
				294.87		316.05
39,130.07	.61					39,135.09
.38						.38
						305.59
230,719.79						284,688.38
				6.38		27.16
			854.12			1,006.96
	26.87					39.27
5,866.36					1.16	8,122.44
2,232,723.53	22,820.95	16,426.75	73,162.49	1,242.97	5,351.08	4,209,387.10
2,424,521.75					2,702.02	69,251,684.98
4,657,245.28	22,820.95	16,426.75	73,162.49	1,242.97	8,053.10	73,461,072.08

VII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Fine bars	73, 171. 998			39. 011
Mint bars				
Standard bars				
Unparted bars				
Total gold	73, 171. 998			39. 011
SILVER.				
Fine bars	10, 466. 48	24, 274. 64		
Mint bars				
Standard bars				70. 68
Unparted bars				
Total silver	10, 466. 48	24, 274. 64		70. 68

VIII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
Fine bars	\$1, 361, 339. 50			\$725. 79
Mint bars				
Standard bars				
Unparted bars				
Total gold	1, 361, 339. 50			725. 79
SILVER.				
Fine bars	12, 179. 18	\$28, 246. 85		
Mint bars				
Standard bars				82. 25
Unparted bars				
Total silver	12, 179. 18	28, 246. 85		82. 25
Total value gold and silver	1, 373, 518. 68	28, 246. 85		808. 04

WEIGHT, DURING FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
1,240,012.660	.....	.....	.....	.....	.....	1,313,223.669
380,605.460	.....	.....	.....	.....	.....	380,605.460
21,988.593	.....	.....	.....	.....	.....	21,988.593
16.414	71,943.052	33,511.717	69,386.205	13,634.347	37,438.985	225,930.720
1,642,623.127	71,943.052	33,511.717	69,386.205	13,634.347	37,438.985	1,941,748.442
5,549,880.76	.....	.....	.....	.....	.....	5,584,621.88
93,408.46	.....	.....	.....	.....	.....	93,408.46
28,573.17	.....	.....	.....	.....	.....	28,643.85
311,073.51	20,167.20	15,418.07	63,406.37	1,071.07	9,765.51	420,901.73
5,982,935.90	20,167.20	15,418.07	63,406.37	1,071.07	9,765.51	6,127,575.92

VALUE, DURING FISCAL YEAR ENDED JUNE 30, 1892.

ASSAY OFFICES.						Total.
New York.	Denver.	Boise.	Helena.	Charlotte.	St. Louis.	
\$23,070,002.97	.....	.....	.....	.....	.....	\$24,432,068.26
7,081,031.81	.....	.....	.....	.....	.....	7,081,031.81
409,090.11	.....	.....	.....	.....	.....	409,090.11
305.38	\$1,338,475.39	\$623,473.79	\$1,290,906.14	\$253,662.27	\$696,539.24	4,203,362.21
30,560,430.27	1,338,475.39	623,473.79	1,290,906.14	253,662.27	696,539.24	36,125,552.39
6,458,043.07	.....	.....	.....	.....	.....	6,498,469.10
108,693.48	.....	.....	.....	.....	.....	108,693.48
33,248.77	.....	.....	.....	.....	.....	33,331.02
361,976.45	23,467.28	17,941.02	73,781.95	1,246.33	11,363.49	489,776.52
6,961,961.77	23,467.28	17,941.02	73,781.95	1,246.33	11,363.49	7,130,270.12
37,522,392.04	1,361,942.67	641,414.81	1,364,688.09	254,908.60	707,902.73	43,255,822.51

IX.—COINAGE EXECUTED AT THE MINTS OF THE UNITED

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles	5,505	\$110,100.00	1,058,275	\$21,165,500.00
Eagles	703,653	7,036,530.00	115,500	1,155,000.00
Half eagles	623,323	3,116,615.00	215,900	1,079,500.00
Quarter eagles	7,561	18,902.50		
Total gold	1,340,042	10,282,147.50	1,389,675	23,400,000.00
SILVER.				
Dollars	1,602,851	1,602,851.00	876,000	876,000.00
Subsidiary:				
Half dollars	940,445	470,222.50	631,588	315,794.00
Quarter dollars	7,801,245	1,950,311.25	2,704,079	676,019.75
Dimes	16,681,245	1,668,124.50	3,261,696	326,169.60
Total subsidiary	25,422,935	4,088,658.25	6,597,363	1,317,983.35
Total silver	27,025,786	5,691,509.25	7,473,363	2,193,983.35
MINOR.				
Five cents	17,022,142	851,107.10		
One cent	44,560,332	445,603.32		
Total minor	61,582,474	1,296,710.42		
Total coinage	89,948,302	17,270,367.17	8,863,038	25,593,983.35

X.—COINAGE EXECUTED AT THE MINTS OF THE UNITED STATES

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles	1,442	\$28,840.00	1,288,125	\$25,762,500.00
Eagles	91,868	918,680.00		
Half eagles	61,413	307,065.00		
Quarter eagles	11,040	27,600.00		
Total gold	165,763	1,282,185.00	1,288,125	25,762,500.00
SILVER.				
Dollars:				
Act February 28, 1878	7,150,350	7,150,350.00	5,296,000	5,296,000.00
Act July 14, 1890				
Act March 3, 1891 (trade dollar bul- lion)	1,543,856	1,543,856.00		
	8,694,206	8,694,206.00	5,296,000	5,296,000.00
Subsidiary:				
Half dollars	200,600	100,300.00		
Quarter dollars	3,920,600	980,150.00	2,216,000	554,000.00
Dimes	15,810,600	1,531,060.00	3,196,116	319,611.60
Total subsidiary	19,431,800	2,611,510.00	5,412,116	873,611.60
Total silver	28,126,006	11,305,716.00	10,708,116	6,169,611.60
MINOR.				
Five cents	16,834,350	841,717.50		
One cent	47,072,350	470,723.50		
Total minor	63,906,700	1,312,441.00		
Total coinage	92,198,469	13,900,342.00	11,996,241	31,932,111.60

STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
22,500	\$450,000.00			1,086,280	\$21,725,600.00
73,000	730,000.00			892,153	8,921,530.00
128,968	644,840.00			968,191	4,840,955.00
				7,561	18,902.50
224,468	1,824,840.00			2,954,185	35,506,987.50
1,392,000	1,392,000.00	4,458,616	\$4,458,616.00	8,329,467	*8,329,467.00
		370,000	185,000.00	1,942,033	971,016.50
		1,588,000	397,000.00	12,093,324	3,023,331.00
		6,711,700	671,170.00	26,654,641	2,665,464.10
		8,669,700	1,253,170.00	40,689,998	6,659,811.00
1,392,000	1,392,000.00	13,128,316	5,711,786.00	49,019,465	14,989,278.60
				17,022,142	851,107.10
				44,560,332	445,603.32
				61,582,474	1,296,710.42
1,616,468	3,216,840.00	13,128,316	5,711,786.00	113,556,124	51,792,976.52

* Coined under act July 14, 1890 \$3,450,995
 Coined from trade dollar bullion, act March 3, 1891 4,878,472

8,329,467

Total coinage of silver dollars from February 28, 1878 413,988,735

DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
5,000	\$100,000.00			1,294,567	\$25,891,340.00
103,732	1,037,320.00			195,600	1,956,000.00
208,000	1,040,000.00			269,413	1,347,065.00
				11,040	27,600.00
316,732	2,177,320.00			1,770,620	29,222,005.00
1,618,000	1,618,000.00	1,919,913	\$1,919,913.00	1,919,913	1,919,913.00
		2,500,000	2,500,000.00	16,564,350	16,564,350.00
		3,534,616	3,534,616.00	5,078,472	5,078,472.00
1,618,000	1,618,000.00	7,954,529	7,954,529.00	23,562,735	23,562,735.00
		68,000	17,000.00	200,600	100,300.00
		4,540,000	454,000.00	6,204,600	1,551,150.00
		4,608,000	471,000.00	23,046,716	2,304,671.60
1,618,000	1,618,000.00	12,562,529	8,425,529.00	29,451,916	3,956,121.60
				53,014,651	27,518,856.60
				16,834,350	841,717.50
				47,072,350	470,723.50
				63,906,700	1,312,441.00
1,934,732	3,795,320.00	12,562,529	8,425,529.00	118,691,971	58,053,302.60

XI.—EARNINGS AND EXPENDITURES OF THE UNITED STATES MINTS**EARNINGS**

Items.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Charges for parting and refining	\$19,065.24	\$31,768.33	\$1,308.94	\$27,422.74
Charges for alloy	529.73	1,831.35	11.82	144.56
Charges for assaying, melting, and stamping				
Seigniorage on standard silver dollars	33,749.16	215,688.53	333,792.71	347,257.01
Seigniorage on subsidiary silver	143.49			
Seigniorage on minor coins	1,124,941.61			
Profits on medals and proof coins	2,415.26			
Deposit melting-room grains and sweepings	876.99	420.69		158.19
Surplus bullion returned by operative officers	1,493.00	16,877.89	152.39	
Gain on bullion shipped mint for coinage				
Proceeds of sale of old material	788.78	639.60	177.74	78.73
Receipts from assays of bullion	290.00			94.00
Receipts from sale of by-products		969.32		2,969.10
Total	1,184,293.26	268,195.71	335,443.60	378,124.33

EXPENDITURES

Salaries of officers and clerks	\$41,550.00	\$41,100.00	\$31,848.09	\$29,550.00
Wages of workmen and adjusters	298,947.56	177,984.05	89,144.44	71,000.00
Contingent expenses, less amount paid to reimburse wastage and loss on sweeps sold	73,758.96	38,380.85	33,690.98	22,330.50
Parting and refining expenses, less amount paid to reimburse wastage and loss on sweeps sold	26,189.64	58,199.89	252.76	26,265.92
Recoinage of trade-dollar bullion	74,159.62		34,552.80	
Wastages of the operative departments	4,915.27	2,636.48	5,235.13	1,008.07
Loss on sweeps sold during the year	1,962.99	2,402.01	835.19	1,488.00
Expenses of distributing silver dollars	4,080.33	1,329.78	10,587.34	348.00
Expenses of distributing subsidiary silver coins	4,763.81	6,289.79	1,294.95	
Expenses of distributing minor coins	27,149.92			
Loss on sale of leady melts				
Total	557,478.10	328,322.85	207,441.68	151,990.49

AND ASSAY OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denyer.	Boise.	Charlotte.	Helena.	St. Louis.	
\$89,931.84						\$169,497.09
1,976.46						4,498.92
	\$1,700.81	\$798.28	\$345.55	\$1,681.76	\$893.57	5,419.97
						930,487.41
						143.49
						1,124,941.61
						2,415.26
4,350.93	518.49	203.20		468.53	334.56	7,331.58
8,769.18						27,292.46
	1,754.14	729.44	820.68	1,312.14	378.02	4,994.42
1,323.31	141.10		51.00	27.00	15.00	3,242.26
884.00	48.00	301.00	516.50	412.00	34.00	2,579.50
7,510.81						11,449.23
114,746.53	4,162.54	2,031.92	1,733.73	3,901.43	1,655.15	2,294,288.20

AND LOSSES.

\$39,250.00	\$10,950.00	\$3,200.00	\$2,750.00	\$7,612.29	\$3,500.00	\$211,310.38
28,413.50	13,702.00	7,085.00	1,043.00	12,691.50	915.00	700,926.05
9,869.33	2,956.95	1,897.43	1,456.95	4,989.44	1,467.17	190,808.56
95,424.10						206,332.31
						108,712.42
						13,794.95
5,963.22						12,651.41
						16,345.45
						12,348.55
						27,149.92
114.03						114.03
179,034.18	27,608.95	12,182.43	5,249.95	25,303.23	5,882.17	1,500,494.03

Dr.

XII.—SEIGNIORAGE ON THE COINAGE OF SILVER AND

1891.			
July 1, Balance on hand;			
Philadelphia	\$64,685.60		
San Francisco	31,204.48		
New Orleans	32,501.15		
Carson	23,924.12		
			\$152,315.35
Seigniorage on silver dollars:			
Philadelphia	33,749.16		
San Francisco	215,688.53		
New Orleans	333,792.71		
Carson	347,257.01		
			930,487.41
Seigniorage on subsidiary silver:			
Philadelphia			143.49
<hr/>			
Total			1,082,946.25

DEPOSITION OF THE SAME, DURING THE FISCAL YEAR 1892.

CR.

Paid expenses of distribution:			
Philadelphia	\$8,844.14		
San Francisco	7,619.57		
New Orleans	11,882.29		
Carson	348.00		
			\$28,694.00
Paid on account of wastage and loss on sale of sweeps:			
Philadelphia	2,350.04		
New Orleans	6,070.32		
Carson	1,128.62		
			9,548.98
Paid on account of wages:			
Philadelphia	74,159.62		
New Orleans	34,552.80		
			108,712.42
Deposited in the United States Treasury as follows:			
SAN FRANCISCO.			
Warrant No. 1767	150,000.00		
2049	85,000.00		
			235,000.00
NEW ORLEANS.			
Warrant No. 1727	26.60		
2046	80,000.00		
2047	200,000.00		
			280,026.60
CARSON.			
Warrant No. 1768	250,000.00		
2048	100,000.00		
			350,000.00
1892. June 30. Balance on hand:			
Philadelphia	13,224.45		
San Francisco	4,273.44		
New Orleans	33,761.85		
Carson	19,704.51		
			70,964.25
Total			1,082,946.25

XIII.—ASSETS AND LIABILITIES OF UNITED

ASSETS.

Institutions.	GOLD BULLION.		SILVER BULLION.		Value of bullion shipped for coinage.
	Standard ounces.	Value.	Standard ounces.	Value.	
COINAGE MINTS.					
Philadelphia.....	1,416,837,995	\$26,359,776.58	74,427,081.81	\$65,037,990.48	.....
San Francisco.....	183,322,854	3,410,657.65	8,397,631.42	7,253,786.58	.....
New Orleans.....	55,122,517	1,025,535.72	4,621,096.33	3,924,048.07	.....
Carson.....	37,280,992	693,599.93	514,863.85	426,352.85	.....
ASSAY OFFICES.					
New York.....	2,343,309,816	43,596,461.40	427,827.75	426,530.02	.....
Denver.....					.....
Helena.....					\$35,097.81
Boise City.....	524,238	9,753.28	95.66	74.62	.....
Charlotte.....					.....
St. Louis.....					27,039.80
Total.....	4,036,398,412	75,095,784.56	88,388,596.82	77,068,782.62	62,137.61

LIABILITIES.

Institutions.	Bullion fund.	Undeposited earnings.
COINAGE MINTS.		
Philadelphia.....	\$152,565,819.71	
San Francisco.....	54,202,403.95	\$14,662.10
New Orleans.....	15,529,461.72	152.71
Carson.....	7,916,541.43	
ASSAY OFFICES.		
New York.....	46,186,199.35	11,042.86
Denver.....	78,821.15	
Helena.....	78,616.45	121.50
Boise City.....	50,369.99	24.41
Charlotte.....	31,309.33	
St. Louis.....	103,246.13	353.08
Total.....	276,742,789.26	26,356.66

DIRECTOR OF THE MINT.

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STATES MINTS AND ASSAY OFFICES, JUNE 30, 1892.

ASSETS.

Gold coin.	Silver coin.	Treasury notes.	Minor coin.	Minor coin- age metal.	Old deficien- cies.	Total.
\$7,802,240.00	\$50,266,863.17	\$3,112,553.70	\$103,394.01	\$22,903.58	-----	\$152,705,721.52
6,108,625.00	36,548,021.60	487,303.80	-----	-----	\$413,557.96	54,221,952.59
170,000.00	9,897,850.57	546,015.71	-----	-----	-----	15,563,450.07
2,429,201.41	4,149,026.38	238,065.37	-----	-----	-----	7,936,245.94
2,097,137.29	77,456.20	-----	-----	-----	-----	46,197,584.91
78,821.15	-----	-----	-----	-----	-----	78,821.15
43,640.14	-----	-----	-----	-----	-----	78,737.95
40,566.50	-----	-----	-----	-----	-----	50,394.40
31,309.38	-----	-----	-----	-----	-----	31,309.38
76,559.41	-----	-----	-----	-----	-----	103,599.21
18,878,100.28	100,939,217.92	4,383,938.58	103,394.01	22,903.58	413,557.96	276,967,817.12

LIABILITIES.

Seigniorage on silver.	Unpaid deposit- ors.	Minor coinage profits.	Minor coin metal fund.	Unpaid cent depositors.	Total.
\$13,224.45	\$379.77	\$76,227.59	\$50,000.00	\$70.00	\$152,705,721.52
4,273.44	613.10	-----	-----	-----	54,221,952.59
33,761.85	73.79	-----	-----	-----	15,563,450.07
19,704.51	-----	-----	-----	-----	7,936,245.94
-----	342.70	-----	-----	-----	46,197,584.91
-----	-----	-----	-----	-----	78,821.15
-----	-----	-----	-----	-----	78,737.95
-----	-----	-----	-----	-----	50,394.40
-----	-----	-----	-----	-----	31,309.38
-----	-----	-----	-----	-----	103,599.21
70,964.25	1,409.36	76,227.59	50,000.00	70.00	276,967,817.12

XIV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Name.	Gold.	Silver.	Bronze.
Army marksmanship:			
First prize	2		
Second-class prize	6		
Third-class prize		12	
Adams Academy	1		
Allegiance		10	
Arthur, Chester A., President			6
Bowdoin, Jacob	2		
Bi-centennial		10	
Buffalonians' visit to Philadelphia	2	4	
Buchanan, James, President			5
Brown, Jacob, General			5
Cleveland, Grover, President			1
Competition of distinguished marksmen:			
First-class prize	2		
Second-class prize		4	
Cavalry competition:			
First prize	4		
Second-class prize		12	
Third-class prize			24
Division marksmanship, third-class prize		1	
Derby	2		14
Dodd, H. M.	1	1	
Davis			10
Department marksmanship:			
First prize	7		
Second-class prize		21	
Third-class prize			42
Diplomatic			10
Elliott			6
Franklin School		30	
Fillmore, Millard, President			5
Fox, Daniel M.			2
First steam coinage			10
Grant Memorial	1		181
Garfield, James A., President			10
Great seal			10
Grant, Major-General			5
Garfield, Indian peace			5
Harrison, Benjamin, President		1	25
Hayes, Rutherford B., President			5
Hayden, Academy of Natural Science			1
Hosack, Dr			10
Hull, Captain			1
International (geological)			500
Jackson, Andrew, President			5
Johnson, Andrew, President			5
Jefferson, Thomas, President			5
Jeannette Arctic Expedition	8	25	
Ketcham, Jesse:			
Large	3	32	
Small	3	36	
Let Us Have Peace			10

XIV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1892—Continued.

Name.	Gold.	Silver.	Bronze.
Life-saving	10	38	.....
Linderman, Henry R., Director.....	.....	.....	5
Lincoln, Abraham, President .....	.....	.....	9
Massachusetts Humane Society	1	50	10
Massachusetts Rifle Association.....	1	.....	.....
Middlesex South Agricultural Society.....	.....	2	.....
Monroe, James, President .....	.....	.....	10
McKee.....	1	.....	.....
New York State Agricultural Society.....	2	.....	.....
Norman.....	1	.....	.....
New England Kennel Club .....	.....	35	.....
New England Agricultural Society .....	.....	12	.....
Oswego County Agricultural Society .....	.....	13	.....
Portland High School .....	.....	10	.....
Presidency Relinquished .....	.....	10	.....
Pharmacy, Philadelphia College of	3	.....	.....
Pierce, Franklin, President.....	.....	.....	5
Polk, James K., President.....	.....	.....	5
Perry, Captain .....	.....	.....	1
Pennsylvania Horticultural Society.....	.....	11	.....
Philadelphia Rifle Club .....	.....	20	.....
Rumford.....	1	1	.....
Revolver match:	.....	.....	.....
First prize	4	.....	.....
Second-class prize .....	.....	12	.....
Third-class prize .....	.....	.....	24
St. Louis Agricultural and Mechanical Association.....	.....	12	.....
Seward Robinson .....	.....	.....	5
Scott, Major-General (Commonwealth of Virginia).....	.....	.....	5
Taylor, Zachary, President .....	.....	.....	5
Tyler, John, President.....	.....	.....	5
Time Increases His Fame.....	.....	.....	10
United States Naval Institute	1	.....	.....
Valley Forge Centennial.....	.....	10	.....
Vanderbilt University.....	11	.....	.....
Washington Wreath Medalets.....	.....	300	.....
Washington Cabinet.....	.....	1	.....
Washington and Lee University.....	2	.....	.....
Washington before Boston.....	.....	.....	11
Windom, William .....	.....	.....	10
Total	82	736	1,038

In addition to the above, the following-named medals were struck in aluminum: Allegiance, 3; First steam coinage, 2; Dr. Hosack, 3; Presidency Relinquished, 2; Time Increases His Fame, 2; United States Coast Survey, 2, and Valley Forge Centennial, 2; in all, 16.

XV.—COINAGE DIES EXECUTED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1892.

Denomination.	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
GOLD COINAGE.					
Double eagle.....	2	30	20	.....	52
Eagles.....	27	20	20	10	77
Half eagle.....	21	20	20	10	71
Quarter eagle.....	2	.....	.....	8	10
Total.....	52	70	60	28	210
SILVER COINAGE.					
Standard dollars.....	15	33	30	30	108
Half dollars.....	32	32	.....	20	84
Quarter dollars.....	114	70	.....	70	254
Dimes.....	207	60	.....	145	412
Total.....	368	195	30	265	858
MINOR COINAGE.					
Five-cent.....	176	.....	.....	.....	176
One-cent.....	260	.....	.....	.....	260
Total.....	436	.....	.....	.....	436
Grand total.....	856	265	90	293	1,504

TOTAL NUMBER OF DIES.

Gold coinage.....	210
Silver coinage.....	85
Minor coinage.....	436
Proof coinage.....	24
New coins, original dies.....	6
New coins, working hubs.....	6
Annual assay medals.....	2
Jeannette medal and rider.....	3
Total.....	1,545

XVI.—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR 1892.

Quarter.	MINT AT PHILADELPHIA.				MINT AT SAN FRANCISCO.			
	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.
Third quarter, 1891 ..	\$985.00	\$697.42	\$215.33	\$1,897.75	.....	.....	.....	.....
Fourth quarter, 1891 ..	1,099.50	1,237.58	304.34	2,641.42	\$100.80	\$5,925.00	\$117.37	\$6,143.17
First quarter, 1892	811.00	926.52	158.45	1,895.97	436.10	245.05	167.30	848.45
Second quarter, 1892 ..	1,049.50	1,207.65	151.85	2,409.00	497.25	93.90	36.80	627.95
Total	3,945.00	4,069.17	829.97	8,844.14	1,034.15	6,263.95	321.47	7,619.57

Quarter.	MINT AT NEW ORLEANS.				MINT AT CARSON.			
	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.
Third quarter, 1891 ..	\$872.38	\$287.50	\$310.73	\$1,470.61	\$133.85	.....	.....	\$133.85
Fourth quarter, 1891 ..	5,545.96	309.06	525.90	6,380.92	102.25	.....	.....	102.25
First quarter, 1892	1,609.51	202.37	120.70	1,932.58	58.60	.....	.....	58.60
Second quarter, 1892 ..	1,281.81	496.02	320.35	2,098.18	53.30	.....	.....	53.30
Total	9,309.66	1,294.95	1,277.68	11,882.29	348.00	.....	.....	348.00

XVII.—EXPENDITURES FOR DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1892.

Fiscal year.	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
1887.....	15,914.55
1888.....	24,500.78
1889.....	23,441.04
1890.....	23,923.76
1891.....	29,268.86
1892.....	27,149.92
Total.....	277,185.02

XVIII.—WASTAGE AND LOSS ON SALE OF SWEEPS, FISCAL YEAR 1892.

Losses.	MINT AT—				Assay office at New York.	Total.
	Philadel- phia.	San Fran- cisco.	New Orleans.	Carson.		
Coiner's gold wastage.....	\$1,053.06	\$2,165.15	.....	\$122.06	.....	\$3,340.27
Melter and refiner's gold wastage.....	2,385.86	.....	.....	92.45	.....	2,478.31
Melter and refiner's silver wastage.....	.....	.....	\$3,493.11	458.85	.....	3,951.96
Coiner's silver wastage.....	1,476.35	471.33	1,742.02	334.71	.....	4,024.41
Loss on sale of sweeps.....	1,962.99	2,402.01	835.19	1,488.00	\$5,963.22	12,651.41
Total.....	6,878.26	5,038.49	6,070.32	2,496.07	5,963.22	26,446.36
Paid as follows:						
From contingent appropriation.....	1,890.05	.....	.....	676.75	.....	2,566.80
From parting and refining appro- priation.....	268.18	.....	.....	652.94	.....	921.12
From surplus bullion, profit and loss	2,369.99	5,038.49	.....	37.76	5,963.22	13,409.46
From silver profit fund.....	2,350.04	.....	6,070.32	1,128.62	.....	9,548.98
Total.....	6,878.26	5,038.49	6,070.32	2,496.07	5,963.22	26,446.36

XIX.—MONTHLY STATEMENT OF SILVER BULLION PURCHASED BY THE MINTS DURING THE FISCAL YEAR 1892, UNDER ACT OF JULY 14, 1890.

Months.	PHILADELPHIA.		SAN FRANCISCO.	
	Fine ounces.	Cost.	Fine ounces.	Cost.
1891.				
July	3,484,379.889	\$3,526,664.47	700,195.500	\$708,451.30
August	3,134,738.556	3,135,374.61	842,120.388	842,653.27
September	3,600,184.086	3,538,731.88	388,371.951	380,908.89
October	3,735,213.129	3,631,261.69	401,540.481	391,108.98
November	3,213,997.848	3,054,372.06	831,959.199	789,864.75
December	3,260,791.233	3,114,829.98	680,307.633	649,985.82
1892.				
January	2,904,613.794	2,741,044.47	1,022,330.358	966,832.37
February	3,409,245.684	3,104,940.30	460,314.477	413,298.47
March	3,780,561.348	3,422,349.20	295,675.416	266,117.52
April	3,482,561.961	3,040,736.18	436,553.541	380,902.81
May	3,736,520.829	3,286,604.27	495,533.385	434,278.81
June	3,831,365.754	3,437,961.15	286,505.136	255,960.69
Total	41,574,174.111	39,035,370.26	6,841,407.465	6,485,363.68

Months.	NEW ORLEANS.		CARSON.		Total.	
	Fine ounces.	Cost.	Fine ounces.	Cost.	Fine ounces.	Cost.
1891.						
July	300,363.885	\$304,419.18	164,585.592	\$166,928.85	4,649,524.866	\$4,706,463.80
August	391,104.531	389,518.98	131,334.165	131,581.87	4,459,297.640	4,499,628.73
September	365,100.921	359,291.57	93,642.390	91,729.20	4,447,299.348	4,370,601.54
October	390,826.656	380,228.43	72,305.433	70,275.51	4,599,885.099	4,472,874.61
November	395,873.037	376,096.54	100,378.773	95,634.86	4,542,208.857	4,315,968.21
December	491,309.955	468,375.83	85,856.346	81,850.31	4,518,265.167	4,315,041.94
1892.						
January	420,509.799	396,517.94	117,038.331	110,630.94	4,464,492.282	4,215,025.72
February	405,520.515	370,366.51	111,195.666	101,124.33	4,386,276.342	3,994,729.61
March	439,312.689	398,485.50	68,320.908	61,888.72	4,583,870.361	4,148,840.94
April	324,457.218	283,924.61	91,463.616	79,859.34	4,335,036.336	3,785,422.94
May	333,516.942	292,058.61	111,328.002	97,786.92	4,676,899.158	4,110,728.61
June	450,605.844	402,549.91	84,215.313	74,749.61	4,652,692.047	4,171,221.36
Total	4,708,501.992	4,421,833.61	1,231,664.535	1,164,040.46	54,355,748.103	51,106,608.01

**XX.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOLLARS,
PHILADELPHIA.**

Months.	COINED.	
	Standard ounces.	Cost.
1891.		
September.....		
1892.		
March.....	532.81	\$473.40
June.....	50,166.02	43,800.13
Total.....	50,698.83	44,273.53

SAN FRANCISCO.

1891.		
July.....	5,156.25	\$4,669.49
October.....	60,156.25	54,127.39
November.....	85,937.50	76,593.57
December.....	85,937.50	76,229.05
1892.		
January.....	85,937.50	75,701.70
February.....	85,937.50	75,309.69
March.....	85,937.50	75,053.65
April.....	85,937.50	74,577.44
May.....	85,937.50	74,119.82
June.....	85,937.50	73,929.67
Total.....	752,812.50	660,311.47

NEW ORLEANS.

1892.		
January.....	103,125.00	\$90,293.34
February.....	90,234.38	78,426.98
March.....	120,312.50	103,819.00
April.....	266,406.25	228,229.85
May.....	257,812.50	219,403.96
June.....	128,046.87	108,332.07
Total.....	965,937.50	828,510.20

WASTED AND SOLD IN SWEEPS, FISCAL YEAR 1892, UNDER THE ACT OF JULY 14, 1890.

PHILADELPHIA.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT:		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
868.34	\$795.76	868.34	\$795.76	.....	.....
.....	.....	532.81	473.40	620.00	\$146.60
7,367.29	6,432.41	57,533.31	50,232.54	58,375.00	14,574.87
8,235.63	7,228.17	58,934.46	51,501.70	58,995.00	14,721.47

SAN FRANCISCO.

2,952.10	\$2,673.42	8,108.35	\$7,342.91	6,000.00	\$1,330.51
.....	.....	60,156.25	54,127.39	70,000.00	15,872.61
.....	.....	85,937.50	76,593.57	100,000.00	23,406.43
.....	.....	85,937.50	76,229.05	100,000.00	23,770.95
.....
.....	.....	85,937.50	75,701.70	100,000.00	24,298.30
.....	.....	85,937.50	75,309.69	100,000.00	24,690.31
.....	.....	85,937.50	75,053.65	100,000.00	24,946.35
.....	.....	85,937.50	74,577.44	100,000.00	25,422.56
.....	.....	85,937.50	74,119.82	100,000.00	25,880.18
547.88	471.33	86,485.38	74,401.00	100,000.00	26,070.33
3,499.98	3,144.75	756,312.43	663,456.22	876,000.00	215,688.53

NEW ORLEANS.

.....	.....	103,125.00	\$90,298.34	120,000.00	\$29,701.66
.....	.....	90,234.38	78,426.98	105,000.00	26,573.02
.....	.....	120,312.50	103,819.00	140,000.00	36,181.00
.....	.....	266,406.25	228,229.85	310,000.00	81,770.15
.....	.....	257,812.50	219,403.96	300,000.00	80,596.04
6,187.85	\$5,235.13	134,234.72	113,567.20	149,000.00	40,667.93
6,187.85	5,235.13	972,125.35	833,745.33	1,124,000.00	295,489.80

REPORT ON THE FINANCES.

XX.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF
CARSON.

Months.	COINED.	
	Standard ounces.	Cost.
1891.		
July.....	103, 125. 00	\$93, 038. 93
August.....	103, 125. 00	93, 025. 80
September.....	103, 125. 00	92, 641. 95
October.....	103, 125. 00	92, 285. 63
November.....	103, 125. 00	91, 513. 44
December.....	111, 718. 75	98, 569. 64
1892.		
January.....	91, 093. 75	79, 713. 73
February.....	94, 531. 25	81, 621. 16
March.....	94, 531. 25	81, 027. 19
April.....	94, 531. 25	79, 861. 66
May.....	94, 531. 25	78, 836. 32
June.....	99, 687. 50	82, 605. 54
Total.....	1, 196, 250. 00	1, 044, 742. 99

RECAPITULATION.

1891.		
July.....	108, 281. 25	97, 708. 42
August.....	103, 125. 00	93, 025. 80
September.....	103, 125. 00	92, 641. 95
October.....	163, 281. 25	146, 413. 02
November.....	189, 062. 50	168, 107. 01
December.....	197, 656. 25	174, 798. 69
1892.		
January.....	280, 156. 25	245, 713. 77
February.....	270, 703. 13	235, 357. 83
March.....	301, 314. 06	260, 373. 24
April.....	446, 875. 00	382, 670. 95
May.....	438, 281. 25	372, 360. 10
June.....	363, 837. 89	308, 667. 41
Total.....	2, 965, 698. 83	2, 577, 838. 19

SILVER DOLLARS, WASTED AND SOLD IN SWEEPS, ETC.—Continued.

CARSON.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
.....	103, 125. 00	\$93, 038. 93	\$120, 000. 00	\$26, 961. 07
.....	103, 125. 00	93, 025. 80	120, 000. 00	26, 974. 20
.....	103, 125. 00	92, 641. 95	120, 000. 00	27, 358. 05
.....	103, 125. 00	92, 285. 63	120, 000. 00	27, 714. 37
.....	103, 125. 00	91, 513. 44	120, 000. 00	28, 486. 56
.....	111, 718. 75	98, 569. 64	130, 000. 00	31, 430. 36
.....
.....	91, 093. 75	79, 713. 73	106, 000. 00	26, 286. 27
.....	94, 531. 25	81, 621. 16	110, 000. 00	28, 378. 84
.....	94, 531. 25	81, 027. 19	110, 000. 00	28, 972. 81
.....	94, 531. 25	79, 863. 66	110, 000. 00	30, 136. 34
.....	94, 531. 25	78, 836. 32	110, 000. 00	31, 163. 68
2, 629. 29	\$2, 465. 19	102, 316. 79	85, 070. 73	116, 000. 00	33, 394. 46
2, 629. 29	2, 465. 19	1, 198, 879. 29	1, 047, 208. 18	1, 392, 000. 00	347, 257. 01

RECAPITULATION.

2, 952. 10	2, 673. 42	111, 233. 35	100, 381. 84	126, 000	28, 291. 58
.....	.....	103, 125. 00	93, 025. 80	120, 000	26, 974. 20
868. 34	795. 76	103, 993. 34	93, 437. 71	120, 000	27, 358. 05
.....	.....	163, 281. 25	146, 413. 02	190, 000	43, 586. 98
.....	.....	189, 062. 50	168, 107. 01	220, 000	51, 892. 99
.....	.....	197, 656. 25	174, 798. 69	230, 000	55, 201. 31
.....
.....	.....	280, 156. 25	245, 713. 77	326, 000	80, 286. 23
.....	.....	270, 703. 13	235, 357. 83	315, 000	79, 642. 17
.....	.....	301, 814. 06	260, 373. 24	350, 620	90, 246. 76
.....	.....	446, 875. 00	382, 670. 95	520, 000	137, 329. 05
.....	.....	438, 281. 25	372, 360. 10	510, 000	137, 639. 90
16, 732. 31	14, 604. 06	380, 570. 20	323, 271. 47	423, 375	114, 707. 59
20, 552. 75	18, 073. 24	2, 986, 251. 58	2, 595, 911. 43	3, 450, 995	873, 156. 81

**XXI.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOL
UNDER THE ACTS OF JULY.**

Months.	COINED.		WASTED AND SOLD IN SWEEPS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1891.				
July	838,750.00	\$937,651.52	2,952.10	\$2,673.42
August	1,014,062.50	1,140,430.99		
September	618,835.94	685,681.18	1,438.53	1,451.63
October	807,812.50	887,588.60		
November	1,214,946.56	1,347,946.64		
December	562,560.62	594,537.36	748.70	861.21
1892.				
January	280,156.25	245,713.77		
February	270,703.13	235,357.83		
March	301,314.06	260,373.24		
April	446,875.00	382,670.95		
May	438,281.25	372,360.10		
June	363,837.89	308,667.41	16,732.31	14,604.06
Total	7,158,135.70	7,398,979.59	21,871.64	19,590.32

**XXII.—COINAGE OF SILVER DOLLARS FROM TRADE-DOLLAR BUL
PHILADELPHIA.**

Months.	COINED.		SOLD IN SWEEPS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1891.				
July	300,781.25	\$345,686.33		
August	429,687.50	493,837.61		
September	171,960.94	197,633.81		
October	214,843.75	246,918.80		
November	209,477.81	240,751.76		
Total	1,326,751.25	1,524,828.31		

NEW ORLEANS.

July	429,687.50	494,256.77		
August	481,250.00	553,567.58		
September	343,750.00	395,405.42	570.19	655.87
October	429,687.50	494,256.78		
November	816,406.25	939,087.87		
December	364,904.37	419,738.67	748.70	861.21
Total	2,865,685.62	3,296,313.09	1,318.89	1,517.08
Grand total	4,192,436.87	4,821,141.40	1,318.89	15,517.08

LARS WASTED AND SOLD IN SWEEPS, MONTHLY, DURING THE FISCAL YEAR 1892, 14, 1890, AND MARCH 3, 1891.

BALANCE TRANSFERRED TO ACCOUNT OF 1890.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		841,702.10	\$940,324.94	976,000	\$38,348.48
		1,014,062.50	1,140,430.99	1,180,000	39,569.01
		620,274.47	687,132.81	720,100	34,418.82
		807,812.50	887,588.60	940,000	52,411.40
.26	.30	1,214,946.58	1,347,946.64	1,413,756	65,809.36
.10	.12	563,309.32	595,398.57	654,616	60,078.64
		280,156.25	245,713.77	326,000	80,286.23
		270,703.13	235,357.83	315,000	79,642.17
		301,314.06	260,373.24	350,620	90,246.76
		446,875.00	382,670.95	520,000	137,329.05
		438,281.25	372,360.10	510,000	137,639.90
		380,570.20	323,271.47	423,375	114,707.59
.36	.42	7,180,007.34	7,418,569.91	8,329,467	930,487.41

LION UNDER ACT OF MARCH 3, 1891, DURING FISCAL YEAR 1892.

PHILADELPHIA.

BALANCE TRANSFERRED TO ACCOUNT OF 1890.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		300,781.25	\$345,686.33	\$350,000	\$4,313.67
		429,687.50	403,837.61	500,000	6,162.39
		171,960.94	197,633.81	200,100	2,466.19
		214,843.75	246,918.80	250,000	3,081.20
.26	.30	209,478.07	240,752.06	243,756	3,004.24
.26	.30	1,326,751.51	1,524,828.61	1,543,856	19,027.69

NEW ORLEANS.

		429,687.50	494,256.77	500,000	5,743.23
		481,250.00	553,567.58	560,000	6,432.42
		344,320.19	396,061.29	400,000	4,594.58
		429,687.50	494,256.78	500,000	5,743.22
		816,406.25	939,087.87	950,000	10,912.13
.10	.12	365,653.17	420,600.00	424,616	4,877.33
.10	.12	2,867,004.61	3,297,830.29	3,334,616	38,302.91
.36	.42	4,193,756.12	4,822,658.90	4,878,472	57,330.60

XXIII.—TABLE SHOWING THE NUMBER OF COINS AND FINENESS OF EACH, FROM THE COINAGE OF THE CALENDAR YEAR 1891, ASSAYED BY THE ANNUAL ASSAY COMMISSION AND MONTHLY BY THE ASSAYER OF THE MINT BUREAU.

TABLE A.—GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson City.		New Orleans.		Total.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
900.9.....					1				1		1
900.5.....				3						3	3
900.4.....				1	1				1	1	2
900.3.....				3	1	1			1	4	5
900.2.....		2		3	1	4			1	9	10
900.1.....	3	1		14	7	4			10	19	29
900 (standard).....	4	16	3	60	6	19			13	95	108
899.9.....	6	2	4	22	5	11			15	35	50
899.8.....	2	5	4	22	1	5			7	32	39
899.7.....			1	15	1	7			2	22	24
899.6.....				9		1				10	10
899.5.....					1				1		1
899.4.....				1						1	1
Total pieces.....	15	26	12	153	25	52			52	231	283
Average fineness.	899.95	899.97	899.87	899.99	900	899.99			899.95	899.99	899.98

TABLE B.—SILVER.

Fineness.	Philadelphia.		San Francisco.		New Orleans.		Carson City.		Total.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
902.5.....								1		1	1
901.8.....								1		1	1
901.3.....	1	1		3					1	4	5
901.1.....		2	1	3		1	1	8	2	14	16
900.9.....	3	9	1	9		3		10	4	31	35
900.7.....	1	19	1	5		4		7	2	35	37
900.4.....	1	35	1	16	1	15	1	20	4	86	90
900.2.....	3	38	3	25	2	26	4	24	12	113	125
900 (standard).....	5	116	4	55		78		21	9	270	279
899.8.....	6	38	1	25	3	59	3	8	13	130	143
899.6.....	2	26		24	1	62	2	7	5	119	124
899.3.....	3	10	1	18	2	47		4	6	79	85
899.1.....	4	7	1	4	5	28			10	39	49
898.9.....	2	3	3	10	3	6	1		9	19	28
898.6.....		2	1	2	2	7			3	11	14
898.3.....						2				2	2
898.1.....			1						1		1
Total pieces.....	31	306	19	199	19	338	12	111	81	954	1,035
Average fineness.	899.87	900.02	899.76	899.93	899.36	899.72	899.99	900.29	899.71	899.93	899.91

XXIII.—COINS OF THE SEVERAL DEGREES OF FINENESS, IN PERCENTAGE OF THE WHOLE NUMBER OF COINS ASSAYED.

TABLE C.—GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson City.		New Orleans.		Total.		Total. Annual and monthly.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
900.9.....					4.00				1.92		.35
900.5.....				1.96						1.29	1.06
900.4.....				.65	4.00				1.92	.43	.70
900.3.....				1.96	4.00	1.92			1.92	1.71	1.76
900.2.....		7.69		1.96	4.00	7.69			1.92	3.83	3.53
900.1.....	20.00	3.84		9.15	28.00	7.69			19.23	8.20	10.25
900 (standard).....	26.67	61.54	25.00	39.21	24.00	36.54			25.00	41.00	38.16
899.9.....	40.00	7.69	33.33	14.38	20.00	21.15			28.84	15.11	17.67
899.8.....	13.33	19.23	33.33	14.38	4.00	9.61			13.46	13.81	13.78
899.7.....			8.33	9.80	4.00	13.46			3.85	9.49	8.48
899.6.....				5.88		1.92				4.32	3.53
899.5.....					4.00				1.92		.35
899.4.....				.65						.43	.35
Average fineness.....	899.95	899.97	899.87	899.99	900.00	899.99			899.95	899.99	899.98
Mass melt.....	899.80		899.80		899.40						

TABLE D.—SILVER.

Fineness.	Philadelphia.		San Francisco.		New Orleans.		Carson City.		Total.		Total. Annual and monthly.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
902.5.....								.90		.10	.09
901.8.....								.90		.10	.09
901.3.....	3.22	.32		1.50					1.23	.41	.48
901.1.....		.65	5.26	1.50		.29	8.33	7.20	2.47	1.46	1.55
900.9.....	9.67	2.94	5.26	4.52		.88		9.00	4.94	3.25	3.38
900.7.....	3.22	6.21	5.26	2.51		1.18		6.30	2.47	3.67	3.57
900.4.....	3.22	11.45	5.26	8.03	5.26	4.42	8.33	18.02	4.94	9.02	8.69
900.2.....	9.67	12.41	15.79	12.53	10.53	7.67	33.33	21.62	14.81	11.84	12.07
900 (standard).....	16.12	37.91	21.05	27.64		23.01		18.92	11.11	28.80	26.95
899.8.....	19.35	12.41	5.26	12.53	15.79	17.41	25.00	7.20	16.04	13.62	13.81
899.6.....	6.45	8.49	9.04	12.03	5.26	18.29	16.60	6.30	6.17	12.47	11.98
899.3.....	9.67	3.27	5.26	9.14	10.53	13.87		3.60	7.40	8.28	8.21
899.1.....	12.90	2.28	5.26	2.01	26.31	8.26			12.34	4.09	4.73
898.9.....	6.45	.98	15.79	5.02	15.79	1.77	8.33		11.11	1.99	2.70
898.6.....		.65	5.26	1.00	10.52	2.06			3.70	1.15	1.35
898.3.....						.58				.21	.19
898.1.....			5.26						1.23		.09
Average fineness.....	899.87	900.02	899.76	899.93	899.86	899.72	899.99	900.20	899.71	899.93	899.91
Mass melt.....	900.20		899.80		899.60		899.80				

**XXIV.—IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE YEAR ENDING
JUNE 30, 1892.**

IMPORTS.

Ports.	BULLION.		
	Gold.	Silver.	Total gold and silver bullion.
NEW YORK, N. Y.			
July	\$22, 205	\$40, 516	\$62, 721
August	29, 699	57, 640	87, 339
September	754, 340	41, 645	795, 985
October	2, 484, 132	38, 806	2, 522, 938
November	3, 080, 279	49, 629	3, 129, 908
December	2, 100, 448	47, 900	2, 148, 348
January	292, 267	26, 901	319, 168
February	24, 506	65, 494	90, 000
March	75, 232	54, 647	129, 879
April	50, 614	43, 956	94, 570
May	61, 255	42, 131	103, 386
June	96, 864	51, 857	148, 721
Total	9, 071, 841	561, 122	9, 632, 963
SAN FRANCISCO, CAL.			
July	38, 468	227, 510	265, 978
August	35, 740	183, 912	219, 652
September	119, 426	181, 048	300, 474
October	156, 433	304, 628	461, 061
November	147, 868	234, 815	382, 683
December	276, 483	161, 083	437, 566
January	20, 101	214, 173	234, 274
February	22, 505	217, 479	239, 984
March	54, 076	219, 362	273, 438
April	22, 193	206, 653	228, 846
May	29, 871	172, 810	202, 681
June	23, 198	165, 824	189, 022
Total	946, 362	2, 489, 297	3, 435, 659
ALL OTHER PORTS.			
July	80, 511	178, 793	259, 304
August	103, 595	175, 207	278, 802
September	66, 814	185, 814	252, 628
October	146, 119	237, 174	383, 293
November	110, 417	184, 492	294, 909
December	109, 555	179, 283	288, 838
January	43, 738	135, 702	179, 440
February	103, 916	206, 869	310, 785
March	162, 407	103, 179	265, 586
April	87, 641	153, 232	240, 873
May	192, 601	142, 833	335, 434
June	134, 001	182, 811	316, 812
Total	1, 341, 315	2, 065, 389	3, 406, 704
Total imports (bullion)	11, 359, 518	5, 115, 808	16, 475, 326

XXIV.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

IMPORTS—Continued.

Ports.	COIN.						Total gold and silver coin.
	Gold.			Silver.			
	United States.	Foreign.	Totals.	United States.	Foreign.	Totals.	
NEW YORK, N. Y.							
July	\$50,991	\$725,605	\$776,596	\$1,034	\$362,224	\$363,258	\$1,139,854
August	179,631	259,172	438,803	3,337	108,550	111,887	550,690
September	3,108,683	2,359,010	5,467,693	653	97,434	98,087	5,565,780
October	8,027,588	3,568,740	11,596,328	5,407	429,608	435,015	12,031,343
November	1,274,741	1,176,745	2,451,486	2,830	560,010	562,840	3,014,326
December	306,690	760,928	1,067,618	11,105	475,310	486,415	1,554,033
January	56,933	42,504	99,437	6,002	73,339	79,341	178,778
February	187,649	2,357,974	2,545,623	3,884	76,444	80,328	2,625,951
March	232,571	2,458,290	2,690,861	8,291	40,744	49,035	2,739,896
April	26,922	125,970	152,892	2,590	93,155	95,745	248,637
May	68,109	66,071	134,280	6,323	6,334	12,657	146,937
June	55,775	1,960	57,735	5,466	215,618	221,084	278,819
Total	13,576,383	13,902,969	27,479,352	56,922	2,538,770	2,595,692	30,075,044
SAN FRANCISCO, CAL.							
July	43,400	24,333	67,733		41,180	41,180	108,913
August	890	754,308	755,198		146,572	146,572	901,770
September	300	1,017,985	1,018,285		16,471	16,471	1,034,756
October	700	2,138,436	2,139,136		149,402	149,402	2,288,538
November	26,250	2,408,642	2,434,892		23,515	23,515	2,458,407
December	18,752	1,838,678	1,857,430		18,587	18,587	1,876,017
January	32,500	43,956	76,456		19,925	19,925	96,381
February	3,149	88,663	91,812		27,763	27,763	119,575
March	1,013	55,500	56,513		19,087	19,087	75,600
April	59,316	29,235	88,551		46,674	46,674	135,225
May	1,682	92,105	93,787		54,752	54,752	148,539
June	109,842	1,875	111,717		33,481	33,481	145,198
Total	297,794	8,493,716	8,791,510		597,409	597,409	9,388,919
ALL OTHER PORTS.							
July		43,635	43,635	300	1,053,585	1,053,885	1,097,520
August	70	31,650	31,720	1,126	984,424	985,550	1,017,270
September	4,250	20,620	24,870	10,365	1,047,975	1,058,340	1,083,210
October	347,499	28,300	375,799	15,931	1,242,071	1,258,002	1,633,801
November	604,475	42,300	646,775	10,160	1,133,068	1,143,228	1,790,003
December	496,382	110,935	607,317	8,650	1,178,786	1,187,386	1,794,703
January	1,115	18,900	20,015	7,376	632,199	639,575	659,590
February	16,600	22,000	38,600	10,512	727,480	737,992	776,592
March	14,878	30,439	45,317	11,948	394,096	406,044	451,361
April	3,000	82,150	85,150	13,094	622,987	636,081	721,231
May	36,277	43,088	79,365	5,602	1,032,149	1,037,751	1,117,116
June	33,720	37,791	71,511	7,583	1,494,760	1,502,343	1,573,854
Total	1,558,266	511,808	2,070,074	102,647	11,543,530	11,646,177	13,716,251
Total imports (coin) ..	15,432,443	22,908,493	38,340,936	159,569	14,679,709	14,839,278	53,180,214

XXIV.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

DOMESTIC EXPORTS.

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	U. S. mint or assay-office bars.	Other bullion.	Total.	U. S. mint or assay-office bars.	Other bullion.	Total.	
NEW YORK, N. Y.							
July		\$51,515	\$51,515	\$328,312	\$308,878	\$637,190	\$688,705
August		14,519	14,519		453,905	453,905	468,424
September		57,049	57,049	477,000	611,099	1,088,099	1,145,148
October		26,572	26,572	463,500	1,166,589	1,630,089	1,656,661
November		34,887	34,887	719,192	977,338	1,696,530	1,731,417
December		37,730	37,730		1,170,999	1,170,999	1,208,729
January		34,362	34,362	195,100	1,335,326	1,530,426	1,564,788
February				618,700	1,359,705	1,978,405	1,978,405
March		17,306	17,306	185,600	1,415,786	1,601,386	1,618,692
April		400	400		1,436,400	1,436,400	1,436,800
May					1,176,450	1,176,450	1,176,450
June		3,150	3,150		1,193,863	1,193,863	1,197,013
Total		277,490	277,490	2,987,404	12,606,338	15,593,742	15,871,232
SAN FRANCISCO, CAL.							
July		900	900				900
August		825	825		40,069	40,069	40,894
September					44,300	44,300	44,300
October		600	600				600
November		1,460	1,460		110,000	110,000	111,460
December		740	740				740
January					193,000	193,000	193,000
February					46,000	46,000	46,000
March					106,500	106,500	106,500
April		22	22		47,500	47,500	47,522
May					178,200	178,200	178,200
June					218,700	218,700	218,700
Total		4,547	4,547		984,269	984,269	988,816
ALL OTHER PORTS.							
July							
August							
September		250	250		490	400	650
October		100,030	100,030		13,805	13,805	113,835
November		13,154	13,154		5,373	5,373	18,527
December		7,097	7,097		2,532	2,532	9,629
January		9,658	9,658		4,859	4,859	14,517
February		17,968	17,968		4,268	4,268	22,236
March		15,199	15,199		6,940	6,940	22,139
April		13,585	13,585		12,030	12,030	25,615
May		12,150	12,150		4,687	4,687	16,837
June	\$8,260		8,260	5,480		5,480	13,740
Total	8,260	189,091	197,351	5,480	54,894	60,374	257,725
Total domestic exports (bullion)	8,260	471,128	479,388	2,992,884	13,645,501	16,638,385	17,117,773

XXIV.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

DOMESTIC EXPORTS—Continued.

Ports.	COIN.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July	\$5,749,686	\$2	\$5,749,688
August	63,682		63,682
September	52,293		52,293
October	15,130	125	15,255
November	265,482		265,482
December	114,905	4,600	119,505
January	94,664		94,664
February	3,956,350		3,956,350
March	3,559,000		3,559,000
April	7,301,355		7,301,355
May	3,574,755	1,400	3,576,155
June	16,211,800		16,211,800
Total	40,959,102	6,127	40,965,229
SAN FRANCISCO, CAL.			
July	149,263		149,263
August	91,117		91,117
September	97,322	1,000	98,322
October	96,435		96,435
November	32,629		32,629
December	67,814		67,814
January	85,307	25,135	110,442
February	82,010		82,010
March	43,542		43,542
April	34,642		34,642
May	6,823		6,823
June	12,340		12,340
Total	799,244	26,135	825,379
ALL OTHER PORTS.			
July	5,000	10,983	15,983
August		15,691	15,691
September	16,410	8,937	25,347
October	16,158	9,157	25,315
November	26,166	2,575	28,741
December	26,215		26,215
January	22,475		22,475
February	25,019	1,533	26,552
March	28,521	4,962	33,483
April	113,589	11,702	125,291
May	231,794	15,839	247,633
June	572,270	13,041	585,311
Total	1,083,617	94,420	1,178,037
Total domestic exports (coin)	42,841,963	126,682	42,968,645

XXIV.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

FOREIGN EXPORTS.

Ports.	BULLION.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July			
August			
September	\$21,966	\$1,750	\$23,716
October			
November			
December			
January			
February			
March			
April			
May			
June			
Total	21,966	1,750	23,716
SAN FRANCISCO, CAL.			
July			
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
Total			
ALL OTHER PORTS.			
July			
August			
September			
October			
November	671	9,939	10,610
December			
January			
February			
March			
April			
May			
June			
Total	671	9,939	10,610
Total foreign exports (bullion)	22,637	11,689	34,326

XXIV.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

FOREIGN EXPORTS—Continued.

Ports.	COIN.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July	\$706,310	\$424,377	\$1,130,687
August	2,025	1,809,753	1,811,778
September	100,000	451,081	551,081
October	554,670	970,576	1,525,246
November	7,500	1,415,046	1,422,546
December		807,458	807,458
January		359,112	359,112
February	2,425,833	186,454	2,612,287
March	2,046,388	175,598	2,821,986
April	58,230	234,293	292,523
May	28,700	143,298	171,998
June	321,683	333,414	655,097
Total	6,851,339	7,310,460	14,161,799
SAN FRANCISCO, CAL.			
July		580,982	580,982
August		819,318	819,318
September		924,234	924,234
October		583,872	583,872
November		1,349,410	1,349,410
December		832,516	832,516
January		220,982	220,982
February		301,263	301,263
March		483,267	483,267
April		405,224	405,224
May		334,905	334,905
June		1,611,977	1,611,977
Total		8,447,950	8,447,950
ALL OTHER PORTS.			
July		7,200	7,200
August		10,747	10,747
September		14,772	14,772
October		23,121	23,121
November		20,840	20,840
December		16,920	16,920
January		18,084	18,084
February		29,331	29,331
March		38,317	38,317
April		25,081	25,081
May		24,890	24,890
June		46,090	46,090
Total		275,393	275,393
Total foreign exports (coin)	6,851,339	16,033,803	22,885,142

REPORT ON THE FINANCES.

RECAPITULATION.

Description.	Gold.	Silver.	Total.
IMPORTS.			
Bullion	\$11,358,518	\$5,115,808	\$16,474,326
Foreign coin	22,908,493	14,679,709	37,588,202
Total	34,267,011	19,795,517	54,062,528
United States coin	15,432,443	159,569	15,592,012
Total bullion and coin	49,699,454	19,955,086	69,654,540
EXPORTS.			
Domestic bullion	479,388	16,038,385	17,117,773
Foreign bullion	22,637	11,689	34,326
Foreign coin	6,851,339	16,033,803	22,885,142
Total	7,353,364	32,683,877	40,037,241
United States coin	42,841,963	126,682	42,968,645
Total bullion and coin	50,195,327	32,810,559	83,005,886
EXCESS.			
Bullion and foreign coin:			
Imports	26,913,647		14,025,287
Exports		12,888,860	
United States coin:			
Imports		32,887	
Exports	27,409,520		27,376,633

XXV.—VALUES OF GOLD AND SILVER ORES IMPORTED INTO AND EXPORTED FROM THE UNITED STATES DURING THE YEAR ENDING JUNE 30, 1892.

IMPORTS.

Months.	NEW YORK.		SAN FRANCISCO.		PASO DEL NORTE, TEX.		ALL OTHER CUSTOMS DISTRICTS.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
July		\$28,994		\$91,807	\$3,744	\$415,932	\$29,524	\$344,070
August		42,999		60,326	3,473	480,962	23,513	341,641
September				15,390	694	567,200	18,097	235,061
October		6,580		16,539		492,339	15,095	306,014
November				55,812		441,213	8,254	301,502
December		52,423		21,293	4,477	456,052	4,566	216,594
January		6,122		97,850	3,666	416,164	8,903	213,703
February		17,137	\$243	4,788	5,705	394,574	5,265	146,302
March	\$50	2,662		4,172	8,480	408,351	12,158	307,246
April		11,616		61,640	6,417	390,102	7,269	374,493
May		48,328		19,660	4,512	335,128	6,643	563,833
June		26,473		36,178	6,453	411,449	57,103	368,137
Total	50	243,334	243	485,455	52,621	5,209,466	196,390	3,718,506

Total imports of gold ores, \$249,304; silver ores, \$9,656,751.

XXV.—VALUES OF GOLD AND SILVER ORES IMPORTED AND EXPORTED—Continued.

EXPORTS.

Months.	DOMESTIC EXPORTS.				FOREIGN EXPORTS.							
	Gold and silver bearing ores.				Galveston.		New Orleans.		New York.		San Francisco.	
	New Orleans.	New-port News.	New York.	San Francisco.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
July			760				22	21,890				
August								2,520				7,976
September			5,808			76,969						
October				1,250	2,285	6,162		39	1,600			
November			3,100		671	10,587						
December		100			1,731	4,058						
January ...	6,000		3,100	4,200	31	2,217		10,375				
February ..	7,500				3,694	8,212						
March			2,357		549	1,127		1,808				
April					1,147	30,138		56,291		500		
May			2,000				1,274	3,553				
June			1,650	1,500				87,914				
Total ..	13,500	100	18,775	6,950	10,108	139,470	1,296	184,390	1,600	500		7,976

Total exports of gold and silver bearing ores (domestic), \$39,325.

Total exports of foreign gold ores, \$13,004; silver ores, \$332,336.

XXVI.—STATEMENT, BY COUNTRIES, OF THE IMPORTS OF GOLD AND SILVER

Countries from which imported.	GOLD.			
	Ore.	Bullion.	Coin.	
			United States.	Foreign.
Belgium				\$96,500
Brazil		\$18,726	\$15,664	35
Central American States:				
Costa Rica		7,261	425	
Guatemala		4,000	574	1,984
Honduras		10,103	938	52
Nicaragua	\$100	75,292	1,546	6,000
Salvador				1,572
China			34,700	
Colombia		342,852	125,625	46,392
Danish West Indies			45,088	32,882
Ecuador		15,177		1,958
France		4,820,117	5,486,975	5,538,725
French possessions in Oceania			1,582	10,619
Germany		423,417	1,105,015	2,392,310
Haiti			16,930	258
Hawaiian Islands			45,281	
Japan			91,768	234,860
Mexico	246,849	1,336,593	161,148	542,499
Netherlands		34,572		
Dutch West Indies			99,642	1,105
Dutch Guiana		59,338	1,812	1,766
Peru				
Portugal			150	
Azores and Madeira Islands			28,974	14,755
Santo Domingo			19,905	
Cuba		18,700	379,346	1,405,364
Puerto Rico		410	9,420	1,601
England		3,251,707	5,272,315	4,266,314
Gibraltar				700
Quebec, Ontario, Manitoba, and the Northwest Territory	1,662	5,664	1,529,590	
British Columbia	450	372,621		
Newfoundland and Labrador			1,054	
Bermuda				
British West Indies		4,648	396,977	51,243
British Honduras		721	2,499	305
British India and East Indies				
British Possessions in Australasia	243	551,521	100,000	8,222,724
Venezuela		5,078	457,500	35,970
Total	249,304	11,358,518	15,432,443	22,908,493

INTO THE UNITED STATES DURING THE YEAR ENDING JUNE 30, 1892.

SILVER.				
Ore.	Bullion.	Coin.		Total, including ores.
		United States.	Foreign.	
				\$96,500
	\$246	\$681		35,352
			\$368	8,054
	141,457		9,830	157,845
\$22	36,970	415	61,575	110,075
			24,600	107,538
			3,757	5,329
				34,700
180	451,676	11,276	387,541	1,365,542
		940	8,302	87,212
			1,038	18,173
	68	1,774	358,591	16,206,250
			4,447	16,648
			91,413	4,012,155
	150		3,035	20,373
			900	46,181
				326,628
9,508,321	4,431,920	4,256	12,697,618	28,929,204
				34,572
		5,356	11,610	117,713
				62,916
217				217
				150
		4,802	3,000	51,531
		260	11,227	31,392
	16,619	9,777	468,311	2,298,117
			53	11,484
		2,217	265,410	13,057,963
		250		950
132,920	5,999	96,966		1,772,801
15,026				388,097
				1,054
		317		317
		19,482	53,002	525,352
			204,642	208,167
75				75
	30,703		8,076	8,913,267
		800	1,363	500,711
9,656,761	5,115,808	159,569	14,679,709	79,560,605

XXVII.—STATEMENTS, BY COUNTRIES, OF THE EXPORTS OF DOMESTIC GOLD AND

Countries to which exported.	GOLD.		
	Bullion.		Coin.
	U. S. Mint or assay-office bars.	Other bullion.	
Brazil.....			\$1,000
Central American States:			
Costa Rica.....			8,055
Guatemala.....			10,180
Nicaragua.....			2,000
Salvador.....			1,130
Colombia.....			31,800
France.....		\$1,100	13,060,000
Germany.....		3,150	19,280,000
Haiti.....			256,063
Hawaiian Islands.....			600,000
Japan.....			
Liberia.....			
Mexico.....			13,632
Netherlands.....			
Dutch West Indies.....			215,000
Cuba.....			310,000
England.....		273,790	6,054,250
Quebec, Ontario, Manitoba, and the Northwest Territory.....	\$8,260	182,867	1,067,593
British Columbia.....		5,674	9,224
British West Indies.....			11,800
British India and East Indies.....			
Hong-Kong.....		4,547	182,744
Venezuela.....			1,727,492
Total.....	8,260	471,128	42,841,963

XXVIII.—STATEMENTS, BY COUNTRIES, OF THE EXPORTS OF FOREIGN GOLD AND

Countries to which exported.	GOLD.		
	Ore.	Bullion.	Coin.
Belgium.....			
Brazil.....			\$983
Central American States:			
Costa Rica.....			5,000
Guatemala.....			
Honduras.....			
Nicaragua.....			
China.....			
Colombia.....			
Danish West Indies.....			25,000
France.....			
Germany.....	\$1,600		24,900
Haiti.....			
Japan.....			
Mexico.....			
Dutch West Indies.....			
Santo Domingo.....			
Cuba.....			6,636,048
England.....	11,404	\$22,637	157,383
Quebec, Ontario, Manitoba, and the Northwest Territory.....			
British Columbia.....			
Bermuda.....			2,025
British Honduras.....			
Hong-Kong.....			
Total.....	13,004	22,637	6,851,339

SILVER DURING THE YEAR ENDING JUNE 30, 1892.

SILVER.				
Ore, gold and silver bearing.	Bullion.		Coin.	Total, including ores.
	U. S. Mint or assay-office bars.	Other bullion.		
	\$490,000	\$165,000		\$656,000
				8,055
			\$25,135	35,315
				2,157
				1,130
		6,000	4,550	42,350
	183,000	626,964		13,874,582
		350		19,304,600
			52	256,115
\$157			1,000	601,000
		617,369		617,369
			125	125
			599	14,231
		67,251		67,251
				215,000
			1,400	311,400
14,550	1,994,804	11,698,173		20,035,567
	5,480	48,494	30,672	1,343,366
			63,149	78,047
				11,800
		214,900		214,900
	319,600	201,000		707,891
				1,727,492
39,325	2,992,884	13,645,501	126,682	60,125,743

SILVER DURING THE YEAR ENDING JUNE 30, 1892.

SILVER.			Total, including ores.
Ore.	Bullion.	Coin.	
\$139,240			\$139,240
		\$19,032	20,015
			5,000
		24,290	24,290
		52,384	52,384
		2,810	2,810
		108,979	108,979
		3,852	3,852
		25,649	50,649
	\$1,750	600,910	602,660
7,780		107,316	141,596
		36,819	36,819
		1,687,000	1,687,000
		154,353	154,353
		1,850	1,850
		541,958	541,958
		1,300	6,637,348
177,340	9,939	5,863,476	6,242,179
		123,503	123,503
7,976		2,500	10,476
			2,025
		27,791	27,791
		6,648,031	6,648,031
332,336	11,689	16,033,803	23,264,808

XXIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES FOR THE FISCAL YEARS 1891 AND 1892.

DEPOSITS, BARS MANUFACTURED, AND COINAGE.

Institution.	DEPOSITS.		BARS MANUFACTURED.			
			Gold.		Silver.	
	1891.	1892.	1891.	1892.	1891.	1892.
Philadelphia.....	\$57,951,960.52	\$63,522,406.30	\$1,144,235.22	\$1,361,339.50	\$28,348.67	\$12,179.18
San Francisco....	31,759,564.66	35,039,975.29	.....	.....	258,616.55	28,246.85
Carson.....	4,051,504.17	3,071,982.89	.....	.....	616,479.45	.....
New Orleans.....	13,120,547.56	7,454,677.97	221.47	725.79	.....	82.25
Denver.....	1,203,614.89	1,361,942.67	1,183,708.35	1,338,475.39	19,906.54	23,467.28
New York.....	32,786,420.78	36,980,006.64	26,508,686.57	30,560,430.27	7,460,576.80	6,961,961.77
Boise.....	698,586.06	641,414.81	678,727.24	623,473.79	19,868.83	17,941.02
Helena.....	968,906.10	1,364,688.09	948,786.14	1,290,906.14	20,119.94	73,781.95
Charlotte.....	234,276.39	254,908.60	233,205.76	253,662.27	1,070.63	1,246.33
St. Louis.....	480,441.26	707,902.73	467,971.02	696,539.24	12,470.24	11,363.49
Total.....	143,255,832.39	150,399,905.99	31,165,541.77	36,125,552.39	8,437,657.65	7,130,270.12

Coinage mints.	GOLD COINAGE.			
	1891.		1892.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	65,428	\$537,002.50	1,340,042	\$10,282,147.50
San Francisco.....	1,073,080	21,460,000.00	1,389,675	23,400,000.00
Carson.....	275,726	2,175,200.00	224,468	1,824,840.00
New Orleans.....	.....	.....	.....	.....
Total.....	1,414,154	24,172,202.50	2,954,185	35,506,987.50

Coinage mints.	SILVER COINAGE.			
	1891.		1892.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	31,343,654	\$16,729,774.15	27,025,786	\$5,691,509.25
San Francisco.....	11,469,565	9,562,292.20	7,473,363	2,193,983.35
Carson.....	2,109,041	2,109,041.00	1,392,000	1,392,000.00
New Orleans.....	9,870,913	9,870,913.00	13,128,316	5,711,786.00
Total.....	54,793,173	38,272,020.35	49,019,465	14,989,278.60

Coinage mints.	MINOR COINAGE.			
	1891.		1892.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	63,340,550	\$1,166,936.50	61,582,474	\$1,296,710.42
San Francisco.....	.....	.....	.....	.....
Carson.....	.....	.....	.....	.....
New Orleans.....	.....	.....	.....	.....
Total.....	63,340,550	1,166,936.50	61,582,474	1,296,710.42

XXIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES, ETC.—Continued.**DEPOSITS, BARS MANUFACTURED, AND COINAGE—Continued.**

Coinage mints.	TOTAL COINAGE.			
	1891.		1892.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	94,749,632	\$18,433,713.15	89,948,302	\$17,270,367.17
San Francisco.....	12,542,565	31,022,292.20	8,863,038	25,593,983.35
Carson.....	2,384,767	4,284,241.00	1,616,468	3,216,840.00
New Orleans.....	9,870,913	9,870,913.00	13,128,316	5,711,786.00
Total	119,547,877	63,611,159.35	113,556,124	51,792,976.52

BULLION OPERATIONS AND WASTAGE.

Institutions.	GOLD BULLION RECEIVED BY MELTER AND REFINER.		SILVER BULLION RECEIVED BY MELTER AND REFINER.	
	1891.	1892.	1891.	1892.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	824,873	1,689,539	35,390,724	11,088,986
San Francisco.....	2,267,141	2,526,391	15,929,999	10,905,477
Carson.....	276,851	217,678	3,965,587	2,637,068
New Orleans.....	45,105	14,814	17,642,783	12,452,571
New York.....	686,101	599,216	3,472,898	2,972,824

Institutions.	GOLD BULLION RECEIVED BY COINER.		SILVER BULLION RECEIVED BY COINER.	
	1891.	1892.	1891.	1892.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	67,561	1,234,616	31,108,225	9,429,340
San Francisco.....	2,289,359	2,430,101	16,205,310	3,859,075
Carson.....	230,402	190,488	3,228,681	2,209,949
New Orleans.....			17,382,560	10,158,816

Institutions.	GOLD WASTAGE OF MELTER AND REFINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1891.	1892.	1891.	1892.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....		128		
San Francisco.....				
Carson.....		5	3,458	554
New Orleans.....				4,129
New York.....				

Institutions.	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1891.	1892.	1891.	1892.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	2	57	2,747	1,691
San Francisco.....	48	116	2,619	548
Carson.....	10	7	435	404
New Orleans.....			3,027	1,673

XXX.—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 1892.

Locality.	Gold.	Silver.	Total.
Alabama.....	\$236,834.27	\$136.09	\$236,970.36
Alaska.....	927,657.24	9,004.81	936,661.55
Arizona.....	5,640,683.71	13,985,153.99	19,625,837.70
California.....	760,729,034.63	4,137,391.93	764,866,426.56
Colorado.....	62,181,825.80	24,493,472.27	86,675,298.07
Georgia.....	8,970,968.97	5,804.95	8,976,773.92
Idaho.....	33,235,320.70	1,008,897.38	35,144,218.08
Indiana.....	40.13		40.13
Maine.....	5,964.10	22.00	5,986.10
Maryland.....	19,876.15	40.93	19,917.08
Massachusetts.....		917.56	917.56
Michigan.....	324,712.89	3,951,167.94	4,275,880.83
Montana.....	68,568,025.33	18,420,124.81	86,988,150.14
Nebraska.....	2,078.76	22.84	2,101.60
Nevada.....	31,318,226.52	101,912,774.64	133,231,001.16
New Hampshire.....	11,501.89	1.74	11,503.63
New Mexico.....	5,116,542.17	6,774,417.41	11,890,959.58
North Carolina.....	11,663,256.08	58,480.56	11,721,736.64
Oregon.....	20,927,647.82	83,483.42	21,011,131.24
Pennsylvania.....	1,138.34	2,588.47	3,726.81
South Carolina.....	2,034,960.94	2,984.56	2,037,945.50
South Dakota.....	42,804,603.80	956,397.69	43,761,001.49
Tennessee.....	90,042.35	12.65	90,055.00
Texas.....	3,626.02	5,832.42	9,458.44
Utah.....	1,202,835.88	19,861,226.86	21,064,062.74
Vermont.....	85,598.21	49.94	85,648.15
Virginia.....	1,747,797.72	419.56	1,748,217.28
Washington.....	691,018.18	7,768.73	698,786.91
Wyoming.....	813,783.24	12,899.57	826,682.81
Other sources or localities not reported.....	41,295,642.89	42,693,302.14	83,988,945.03
Total unrefined.....	1,100,651,244.73	239,284,797.36	1,339,936,042.09
Refined bullion.....	391,796,554.85	436,750,599.52	828,547,154.37
Total.....	1,492,447,799.58	676,035,396.88	2,168,483,196.46

XXXI.—PRICE OF 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.
<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>		<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>	
1833	58½	59½	59⅞	1.297	1863	61	61½	61½	1.345
1834	59½	60½	59⅞	1.313	1864	60½	62½	61½	1.345
1835	59½	60	59⅞	1.308	1865	60½	61½	61½	1.338
1836	59½	60½	60	1.315	1866	60½	62½	61½	1.339
1837	59	60½	59⅞	1.305	1867	60½	61½	60⅞	1.328
1838	59½	60½	59½	1.304	1868	60½	61½	60½	1.326
1839	60	60½	60½	1.323	1869	60	61	60⅞	1.325
1840	60½	60½	60½	1.323	1870	60½	60½	60½	1.328
1841	59½	60½	60½	1.316	1871	60½	61	60½	1.326
1842	59½	60	59⅞	1.303	1872	59½	61½	60⅞	1.322
1843	59	59½	59⅞	1.297	1873	57½	59½	59½	1.298
1844	59½	59½	59½	1.304	1874	57½	59½	58½	1.278
1845	58½	59½	59½	1.298	1875	55½	57½	56½	1.246
1846	59	60½	59⅞	1.300	1876	40½	58½	52½	1.156
1847	58½	60½	59½	1.308	1877	53½	58½	54½	1.201
1848	58½	60	59½	1.304	1878	49½	55½	52½	1.152
1849	59½	60	59½	1.309	1879	48½	53½	51½	1.123
1850	59½	61½	61⅞	1.316	1880	51½	52½	52½	1.145
1851	60	61½	61	1.337	1881	50½	52½	51½	1.138
1852	59½	61½	60½	1.326	1882	50	52½	51½	1.136
1853	60½	61½	61½	1.348	1883	50—	51½	50½	1.110
1854	60½	61½	61½	1.348	1884	49½	51½	50½	1.113
1855	60	61½	61⅞	1.344	1885	46½	50	48½	1.0645
1856	60½	62½	61⅞	1.344	1886	42	47	45½	0.9946
1857	61	62½	61½	1.353	1887	43½	47½	44½	0.97823
1858	60½	61½	61⅞	1.344	1888	41½	44½	42½	0.93987
1859	61½	62½	62⅞	1.360	1889	42	44½	42½	0.93576
1860	61½	62½	61½	1.352	1890	43½	54½	47½	1.04633
1861	60½	61½	60½	1.333	1901	43½	48½	45½	0.98782
1862	61	62½	61⅞	1.346					

XXXII.—COMMERCIAL RATIO OF SILVER TO GOLD EACH YEAR SINCE 1687.

[NOTE.—From 1687 to 1832 the ratios are taken from the tables of Dr. A. Soetbeer; from 1833 to 1878 from Pixley and Abell's tables; and from 1878 to 1889 from daily cablegrams from London to the Bureau of the Mint.]

Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.
1687...	14.94	1722...	15.17	1757...	14.87	1792...	15.17	1827...	15.74	1862...	15.85
1688...	14.94	1723...	15.20	1758...	14.85	1793...	15.00	1828...	15.78	1863...	15.97
1689...	15.02	1724...	15.11	1759...	14.15	1794...	15.97	1829...	15.78	1864...	15.97
1690...	15.02	1725...	15.11	1760...	14.14	1795...	15.55	1830...	15.82	1865...	15.44
1691...	14.38	1726...	15.15	1761...	14.54	1796...	15.65	1831...	15.72	1866...	15.43
1692...	14.92	1727...	15.24	1762...	15.27	1797...	15.41	1832...	15.73	1867...	15.57
1693...	14.83	1728...	15.11	1763...	14.99	1798...	15.59	1733...	15.93	1868...	15.59
1694...	14.87	1729...	14.92	1764...	14.70	1799...	15.74	1834...	15.73	1869...	15.60
1695...	15.02	1730...	14.81	1765...	14.83	1800...	15.68	1835...	15.80	1870...	15.57
1696...	15.00	1731...	14.94	1766...	14.80	1801...	15.46	1836...	15.72	1871...	15.57
1697...	15.20	1732...	15.09	1767...	14.85	1802...	15.26	1837...	15.83	1872...	15.63
1698...	15.07	1733...	15.18	1768...	14.80	1803...	15.41	1838...	15.85	1873...	15.92
1699...	14.94	1734...	15.39	1769...	14.72	1804...	15.41	1839...	15.62	1874...	16.17
1700...	14.81	1735...	15.41	1770...	14.62	1805...	15.79	1840...	14.62	1875...	19.59
1701...	15.07	1736...	15.18	1771...	14.66	1806...	15.52	1841...	15.70	1876...	17.88
1702...	15.52	1737...	15.02	1772...	14.52	1807...	15.43	1842...	15.87	1877...	17.22
1703...	15.17	1738...	14.91	1773...	14.62	1808...	16.08	1843...	15.93	1878...	17.94
1704...	15.22	1739...	14.91	1774...	14.62	1809...	15.96	1844...	15.85	1879...	18.40
1705...	15.11	1740...	14.94	1775...	14.72	1810...	15.77	1845...	15.92	1880...	18.05
1706...	15.27	1741...	14.92	1776...	14.55	1811...	15.53	1846...	15.90	1881...	18.13
1707...	15.44	1742...	14.85	1777...	14.54	1812...	16.11	1847...	15.80	1882...	18.19
1708...	15.41	1743...	14.85	1778...	14.68	1813...	16.25	1848...	15.85	1883...	18.64
1709...	15.31	1744...	14.87	1779...	14.80	1814...	15.04	1849...	15.78	1884...	18.57
1710...	15.22	1745...	14.98	1780...	14.72	1815...	15.26	1850...	15.70	1885...	19.41
1711...	15.29	1746...	15.13	1781...	14.78	1816...	15.28	1851...	15.46	1886...	20.78
1712...	15.31	1747...	15.26	1782...	14.42	1817...	15.11	1852...	15.59	1887...	21.13
1713...	15.24	1748...	15.11	1783...	14.48	1818...	15.35	1853...	15.33	1888...	21.99
1714...	15.13	1749...	14.80	1784...	14.70	1819...	15.33	1854...	15.33	1889...	22.09
1715...	15.11	1750...	14.55	1785...	14.92	1820...	15.62	1855...	15.38	1890...	19.76
1716...	15.09	1751...	14.39	1786...	14.96	1821...	15.95	1856...	15.38	1891...	20.92
1717...	15.13	1752...	14.54	1787...	14.92	1822...	15.80	1857...	15.27		
1718...	15.11	1753...	14.54	1788...	14.65	1823...	15.84	1858...	15.38		
1719...	15.09	1754...	14.48	1789...	14.75	1824...	15.82	1859...	15.19		
1720...	15.04	1755...	14.68	1790...	15.04	1825...	15.70	1860...	15.29		
1721...	15.05	1756...	14.94	1791...	15.05	1826...	15.76	1861...	15.50		

**XXXIII.—PRODUCT OF GOLD AND SILVER IN THE UNITED STATES FROM 1792-1844,
AND ANNUALLY SINCE.**

[The estimate for 1792-1873 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
1886	35, 000, 000	51, 000, 000	86, 000, 000
1887	33, 000, 000	53, 350, 000	86, 350, 000
1888	33, 175, 000	59, 195, 000	92, 370, 000
1889	32, 800, 000	64, 646, 000	97, 446, 000
1890	32, 845, 000	70, 464, 000	103, 309, 000
1891	33, 175, 000	75, 417, 000	108, 592, 000
Total	1, 904, 831, 769	1, 073, 172, 000	2, 978, 053, 769

XXXIV.—SITUATION OF THE PRINCIPAL BANKS OF ISSUE AT THE END OF JUNE, 1892.

[From the Bulletin de Statistique, July, 1892, p. 72.]

Names of the banks.	Metallic reserve.	Composition of the reserve.		Notes in circulation.	Ratio of metallic reserve to the circulation.
		Gold.	Silver.		
	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Per cent.</i>
Imperial Bank of Germany.....	1, 224, 000, 000	.....	.....	1, 300, 200, 000	90
Bank of Austria-Hungary.....	565, 900, 000	150, 200, 000	415, 700, 000	1, 027, 500, 000	55
Bank of Belgium.....	107, 400, 000	.....	.....	404, 900, 000	26
National Bank of Bulgaria.....	3, 200, 000	.....	.....	600, 000	534
National Bank of Denmark.....	82, 100, 000	82, 100, 000	.....	111, 500, 000	73
Bank of Spain.....	318, 000, 000	189, 900, 000	128, 100, 000	831, 300, 000	38
Bank of France.....	2, 881, 800, 000	1, 586, 600, 000	1, 295, 200, 000	3, 211, 900, 000	90
Great Britain:					
Bank of England.....	695, 000, 000	695, 000, 000	.....	667, 500, 000	104
Banks of Scotland.....	110, 200, 000	92, 700, 000	17, 500, 000	154, 300, 000	71
Banks of Ireland.....	72, 700, 000	62, 700, 000	10, 000, 000	158, 500, 000	46
National Bank of Greece.....	2, 900, 000	.....	.....	122, 500, 000	2
Italy:					
National Bank.....	219, 300, 000	195, 300, 000	24, 000, 000	562, 300, 000	38
Other banks of issue.....	217, 500, 000	185, 300, 000	32, 200, 000	495, 900, 000	44
Bank of Norway.....	26, 000, 000	.....	.....	63, 000, 000	41
Bank of the Netherlands.....	260, 800, 000	81, 000, 000	179, 800, 000	390, 300, 000	66
Bank of Portugal.....	25, 200, 000	.....	.....	241, 500, 000	11
Bank of Roumania.....	51, 300, 000	51, 300, 000	.....	108, 700, 000	46
Imperial Bank of Russia.....	1, 672, 200, 000	1, 650, 600, 000	21, 600, 000	3, 978, 600, 000	42
Bank of Servia.....	10, 700, 000	6, 500, 000	4, 200, 000	25, 400, 000	42
Sweden:					
Royal Bank.....	29, 000, 000	24, 100, 000	4, 900, 000	59, 100, 000	49
Private banks.....	22, 100, 000	10, 300, 000	11, 800, 000	77, 700, 000	28
Swiss banks of issue.....	86, 800, 000	66, 400, 000	20, 400, 000	165, 400, 000	53

XXXV.—COINAGES OF NATIONS.

Countries.	1889.		1890.		1891.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
United States.....	\$21,413,931	\$35,496,683	\$20,467,182	\$39,202,908	\$29,222,005	\$27,518,857
Mexico.....	319,907	25,294,726	284,859	24,081,192	280,565	24,493,071
Great Britain.....	26,502,536	10,827,602	37,375,479	8,332,232	32,720,633	5,141,594
Australasia.....	29,325,529		25,702,600		26,389,044	
India*.....	110,328	37,937,814		57,931,323	117,411	32,670,498
Canada.....		16,585		38,000		200,000
France.....	3,373,215	71	3,976,340		3,362,450	
China.....						2,854,137
Cochin China.....		1,302,581				
Italy.....		60,208	263,329	1,091	250,000	
Switzerland.....	386,000	217,125	482,500	279,850	386,000	144,750
Spain.....	3,378,631	4,716,029	9,049,569	1,479,152		12,242,000
Portugal.....	96,120	680,400	407,160	540,000	169,560	7,277,040
Netherlands.....	823,943	132,660		198,990		367,000
Germany.....	48,166,245	177,079	23,835,512		14,086,800	1,139,252
Austria-Hungary †.....	3,294,987	4,528,250	2,818,750	3,857,118	2,885,561	3,356,394
Norway.....		53,600		120,600		134,000
Sweden.....	1,080,040	142,253	833,432	253,867		22,000
Denmark.....		27,607	547,931			121,750
Russia ‡.....	18,855,097	1,153,651	21,726,239	1,614,422	2,110,981	2,690,902
Turkey.....			44,840		3,342,000	432,400
Egypt.....						322,468
Japan.....	1,775,010	9,516,359	1,194,050	7,296,645	1,083,725	8,523,904
Monaco.....					386,000	
Morocco.....						240,000
Peru.....		2,842,531		2,687,119		
Colombia.....		216,136				
Brazil.....			86,093	821,996	126,279	499,941
Straits Settlements.....		300,000				336,000
German East Africa.....				73,136		81,125
South Africa Republic.....					75,000	
Hong-Kong.....		1,100,000		430,000		*1,500,000
Bolivia.....		798,000		888,000		1,684,500
Siam.....		1,446,626				
Haiti.....				300,000		
Tunis.....					2,316,000	675,500
Costa Rica.....		258,010				
San Domingo.....						118,000
Great Comoro.....				1,978		
French Colonies.....				6,436		
Eritrea (Italian colony).....				567,814		638,000
British Africa.....				28,951		
Zanzibar.....						60,000
British West Indies.....						23,000
Total.....	168,901,519	139,242,595	140,095,865	151,032,820	119,310,014	135,508,083

* Rupee calculated at coining rate, \$0.4737.

† Silver florin calculated at coining rate, \$0.482.

‡ Silver ruble calculated at coining rate, \$0.7718.

XXXVI.—WORLD'S PRODUCTION OF GOLD AND

[Kilogram of gold, \$664.60. Kilogram of silver, \$41.56.]

Countries.	1889.			
	Gold.		Silver.	
	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
United States	49,353	32,800,000	1,555,486	64,646,000
Australasia	49,784	33,086,700	204,523	8,500,000
Mexico	1,053	700,000	1,143,985	47,544,000
European countries:				
Russia	35,970	23,905,600 ^a	3,212	133,500
Germany			192,794	8,012,500
Austria-Hungary	2,198	1,461,000	52,651	2,188,000
Sweden	74	48,900	4,267	177,400
Norway			5,147	214,000
Italy	150	100,000	8,108	337,000
Spain			d 51,502	2,140,400
Turkey	e 10	7,000	e 1,323	55,000
France	400	266,000	80,948	3,364,000
Great Britain	97	64,400	9,522	395,700
Dominion of Canada	1,949	1,295,000	11,925	495,600
South American countries:				
Argentine Republic	f 123	82,000	f 14,680	610,100
Colombia	5,161	3,430,000	14,725	612,000
Bolivia	90	59,800	263,506	10,951,300
Chile	2,162	1,436,600	123,696	5,140,800
Brazil	670	d 445,300		
Venezuela	2,765	1,838,000		
Guiana (British)	843	560,000		
Guiana (Dutch)	680	452,300		
Guiana (French)	g 825	548,000		
Peru	140	93,000	68,575	2,850,000
Uruguay	105	70,000		
Central American States	226	h 150,000	48,123	h 2,000,000
Japan	780	518,400	43,116	1,791,900
Africa	12,920	8,586,600		
China	13,542	d 9,000,000		
India (British)	2,261	1,502,600		
Korea	1,478	982,000		
Total	185,809	123,489,200	3,901,809	162,159,200

^a Estimate of the Bureau of the Mint.^b Product of Hungarian mines in 1891. Austrian mines in 1890.^c Product for 1889 used as an estimate for 1890 and 1891.^d Estimated the same as officially communicated for 1888.^e Estimated the same as officially communicated for 1886.^f Estimated the same as officially communicated for 1890.

SILVER, CALENDAR YEARS 1889, 1890, AND 1891.

Coining rate in United States silver dollars.]

1890.				1891.			
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>
49,421	32,845,000	1,695,500	70,465,000	49,917	33,175,000	1,814,642	75,416,500
44,851	29,808,000	258,212	10,731,300	47,245	31,399,000	311,100	12,929,300
1,154	767,000	1,211,646	50,356,000	1,505	1,000,000	1,275,265	53,000,000
38,345	25,484,000	3,326	138,200	36,310	24,131,500	13,847	575,500
		182,086	7,567,500			a 192,000	7,979,500
2,104	1,398,500	50,613	2,103,500	b 2,284	1,517,900	b 52,598	2,136,000
88	58,500	4,180	173,700	110	73,100	3,658	152,000
		5,539	230,200			5,665	235,400
c 150	100,000	c 8,108	337,000	c 150	100,000	c 8,108	337,000
		d 51,502	2,140,400			d 51,502	2,140,400
e 10	7,900	e 1,323	55,000	e 10	7,000	e 1,323	55,000
185	123,000	71,117	2,955,600	f 200	133,000	f 71,117	2,955,600
4	3,000	9,075	377,200	101	67,000	9,075	f 377,200
2,506	1,666,000	12,464	518,000	2,506	f 1,666,000	12,464	f 518,000
123	82,000	14,680	610,100	f 123	82,000	14,918	620,000
5,416	3,600,000	19,971	830,000	5,224	3,472,000	31,232	1,298,000
101	67,000	301,112	12,514,200	i 101	67,000	372,666	15,488,000
g 2,162	1,436,600	g 123,696	5,140,800	g 2,162	1,436,600	72,185	a 3,000,000
670	d 445,300			659	438,000		
2,512	1,670,000			1,504	1,000,000		
1,693	1,125,000			2,708	1,800,000		
668	444,200			668	f 444,200		
g 825	548,000			g 825	548,000		
104	69,000	65,791	2,734,300	113	75,000	74,879	3,112,000
140	93,500			140	f 93,500		
226	h 150,000	48,123	h 2,000,000	226	h 150,000	48,123	h 2,000,000
764	507,700	42,468	1,765,000	i 765	508,400	143,282	1,798,800
14,877	9,887,000			21,366	14,199,600		
j 8,020	5,330,000			f 8,020	5,330,000		
3,009	2,000,000			3,754	2,495,000		
1,128	750,000			1,128	f 750,000		
181,256	120,465,300	4,180,532	173,743,000	189,824	126,158,800	4,479,649	186,174,200

g Estimated the same as officially communicated for 1889.

h Estimated the same as officially communicated for 1887.

i Rough estimates, based on exports.

j Imports of gold bullion from China into London and India.

l Product of imperial mines, 1891. Private mines, 1889.

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1793 to 1795		\$27,950	\$43,535			
1796		60,800	16,995		\$185.00	
1797		91,770	32,030		4,390.00	
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		1,900.00	
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		328,505.00	
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			
1842		815,070	137,890		7,057.50	
1843		754,620	3,056,025		251,365.00	

NOTE.—Not susceptible of exact statement by years of actual date of coin, the registry of annual having been invariably completed within the year of the date of coin, as now required.

FROM THEIR ORGANIZATION, BY CALENDAR YEARS.

its organization, 1793, to June 30, 1892.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
.....	\$204,791.00	\$161,572.00				\$4,320.80	.....
.....	72,920.00		\$1,473.50		\$2,213.50	511.50	.....
.....	7,776.00	1,959.00	63.00		2,526.10	2,226.35	.....
.....	327,536.00				2,755.00		.....
.....	423,515.00						.....
.....	220,920.00				2,176.00	1,200.00	.....
.....	54,454.00	15,144.50			3,464.00	1,695.50	.....
.....	41,650.00	14,945.00			1,097.50	650.50	.....
.....	66,064.00	15,857.50			3,304.00	1,892.50	.....
.....	19,570.00	78,259.50	1,684.50		826.50		.....
.....	321.00	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					.....
.....		620,451.50					.....
.....		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		42,000.00		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	.....
.....	2,936,330.00		99,500.00		77,135.00	62,135.00	.....
.....	2,398,500.00		80,000.00		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		438,000.00		141,000.00	138,000.00	.....
.....	1,000.00	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	.....
.....	300.00	1,667,280.00	122,786.50		105,311.50	53,457.50	.....
.....	61,005.00	717,504.00	47,031.75		135,858.00	67,204.25	.....
.....	173,000.00	155,000.00	30,000.00		162,250.00	57,500.00	.....
.....	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	.....

coinage being of coin delivered by coiners of mints within the given year, and these deliveries not

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1844.....		\$63, 610	\$1, 701, 650		\$16, 960. 00	
1845.....		261, 530	2, 085, 495		227, 627. 50	
1846.....		200, 950	1, 979, 710		53, 995. 00	
1847.....		8, 622, 580	4, 579, 905		74, 535. 00	
1848.....		1, 454, 840	1, 303, 875		22, 215. 00	
1849.....		6, 536, 180	665, 350		58, 235. 00	\$638, 567
1850.....	\$23, 405, 220	2, 914, 510	322, 455		632, 307. 50	481, 953
1851.....	41, 743, 100	1, 763, 280	1, 887, 525		3, 431, 870. 00	3, 317, 671
1852.....	41, 060, 520	2, 631, 060	2, 869, 505		2, 899, 202. 50	2, 045, 351
1853.....	25, 226, 520	2, 012, 530	1, 528, 850		3, 511, 670. 00	4, 076, 051
1854.....	15, 157, 980	542, 500	803, 375	\$415, 854	1, 490, 645. 00	1, 639, 445
1855.....	7, 293, 320	1, 217, 010	585, 490	151, 665	588, 700. 00	758, 269
1856.....	6, 597, 560	604, 900	989, 950	78, 030	960, 600. 00	1, 762, 936
1857.....	8, 787, 500	166, 060	490, 940	62, 673	535, 325. 00	774, 789
1858.....	4, 234, 280	25, 210	75, 680	6, 399	118, 442. 50	117, 995
1859.....	871, 940	160, 930	84, 070	46, 914	98, 610. 00	168, 244
1860.....	11, 553, 400	117, 830	99, 125	21, 405	56, 687. 50	36, 668
1861.....	59, 529, 060	1, 132, 330	3, 199, 750	18, 216	3, 181, 295. 00	527, 499
1862.....	1, 842, 660	109, 950	22, 325	17, 355	280, 882. 50	1, 326, 865
1863.....	2, 855, 800	12, 480	12, 360	15, 117	75. 00	6, 250
1864.....	4, 085, 700	35, 800	21, 100	8, 040	7, 185. 00	5, 950
1865.....	7, 024, 000	40, 050	6, 475	3, 495	3, 862. 50	3, 725
1866.....	13, 975, 500	37, 800	33, 600	12, 090	7, 775. 00	7, 180
1867.....	5, 021, 300	31, 400	34, 000	7, 950	8, 125. 00	5, 250
1868.....	1, 972, 000	106, 550	28, 625	14, 625	9, 062. 50	10, 525
1869.....	3, 503, 100	13, 550	8, 925	7, 575	10, 862. 50	5, 925
1870.....	3, 103, 700	25, 350	20, 175	10, 605	11, 387. 50	6, 335
1871.....	1, 603, 000	17, 800	16, 150	3, 990	13, 375. 00	3, 930
1872.....	5, 037, 600	16, 500	8, 450	6, 090	7, 575. 00	3, 530
1873.....	34, 196, 500	8, 250	562, 525	75	445, 062. 50	125, 125
1874.....	7, 336, 000	531, 600	17, 540	125, 400	9, 850. 00	198, 820
1875.....	5, 914, 800	1, 200	1, 100	60	1, 050. 00	420
1876.....	11, 678, 100	7, 320	7, 385	135	10, 552. 50	3, 245
1877.....	7, 953, 400	8, 170	5, 760	4, 464	4, 130. 00	3, 920
1878.....	10, 872, 900	738, 000	658, 700	246, 972	715, 650. 00	3, 020
1879.....	4, 152, 600	3, 847, 700	1, 509, 750	9, 090	222, 475. 00	3, 030
1880.....	1, 029, 120	16, 448, 760	15, 832, 180	3, 108	7, 490. 00	1, 636
1881.....	45, 200	38, 772, 600	28, 544, 000	1, 650	1, 700. 00	7, 660
1882.....	12, 600	23, 244, 800	12, 572, 800	4, 620	10, 100. 00	5, 040
1883.....	.00	2, 087, 400	1, 167, 200	2, 820	4, 900. 00	10, 840
1884.....	1, 420	769, 050	955, 240	3, 318	4, 982. 50	6, 206
1885.....	16, 560	2, 535, 270	3, 007, 530	2, 730	2, 217. 50	12, 205
1886.....	22, 120	2, 361, 600	1, 942, 160	3, 426	10, 220. 00	6, 016
1887.....	2, 420	536, 800	435	18, 480	15, 705. 00	8, 543
1888.....	4, 525, 320	1, 329, 960	91, 480	15, 873	40, 245. 00	16, 080
1889.....	882, 220	44, 850	37, 825	7, 287	44, 120. 00	30, 729
1890.....	1, 519, 900	580, 430	21, 640		22, 032. 50	
1891.....	28, 840	918, 680	307, 065		27, 600. 00	
Total.....	385, 675, 580	130, 107, 290	118, 360, 615	1, 357, 716	22, 665, 120. 00	18, 223, 438
January 1, 1892, to June 30, 1892.....	89, 700	6, 575, 400	2, 817, 655		160. 00	
Total.....	385, 765, 340	136, 682, 690	121, 178, 270	1, 357, 716	22, 665, 280. 00	18, 223, 438

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

Its organization, 1793, to June 30, 1892.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
.....	\$20,000	\$883,000.00	\$105,300.00	.....	\$7,250.00	\$21,500.00	.....
.....	24,500	294,500.00	230,500.00	.....	175,500.00	78,200.00	.....
.....	110,600	1,105,000.00	127,500.00	.....	3,130.00	1,350.00	.....
.....	140,750	578,000.00	183,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	290,000.00	36,500.00	.....	45,150.00	33,400.00	.....
.....	62,600	626,000.00	85,000.00	.....	83,900.00	65,450.00	.....
.....	7,500	113,500.00	47,700.00	.....	193,150.00	47,750.00	.....
.....	1,300	100,375.00	40,000.00	.....	102,650.00	39,050.00	\$163,422.00
.....	1,100	38,565.00	44,265.00	.....	153,550.00	50,025.00	550,905.00
.....	46,110	1,766,354.00	3,813,555.00	.....	1,217,301.00	667,251.00	342,000.00
.....	33,140	1,491,000.00	3,095,000.00	.....	447,000.00	287,000.00	20,130.00
.....	26,000	379,750.00	714,250.00	.....	207,500.00	87,500.00	4,170.00
.....	63,500	469,000.00	1,816,000.00	.....	578,000.00	244,000.00	43,740.00
.....	94,000	994,000.00	2,411,000.00	.....	558,000.00	364,000.00	31,260.00
.....	.....	2,113,000.00	1,842,000.00	.....	154,000.00	175,000.00	48,120.00
.....	256,500	374,000.00	336,000.00	.....	43,000.00	17,000.00	10,950.00
.....	218,930	151,850.00	201,350.00	.....	60,700.00	39,950.00	8,610.00
.....	78,500	1,444,200.00	1,213,650.00	.....	192,400.00	164,050.00	14,940.00
.....	12,090	126,175.00	233,137.50	.....	84,755.00	74,627.50	10,906.50
.....	27,660	251,830.00	48,015.00	.....	1,446.00	923.00	643.80
.....	31,170	189,785.00	23,517.50	.....	3,907.00	23.50	14.10
.....	47,000	255,950.00	14,825.00	.....	1,050.00	675.00	255.00
.....	49,625	372,812.50	4,381.25	.....	872.50	536.25	681.75
.....	60,325	212,162.50	5,156.25	.....	662.50	431.25	138.75
.....	182,700	189,100.00	7,500.00	.....	46,625.00	4,295.00	123.00
.....	424,300	397,950.00	4,150.00	.....	25,660.00	10,430.00	153.00
.....	433,000	300,450.00	21,850.00	.....	47,150.00	26,830.00	120.00
.....	1,115,760	582,680.00	42,808.00	.....	75,361.00	74,443.00	127.80
.....	1,106,450	440,775.00	45,737.50	.....	239,645.00	147,397.50	58.50
.....	293,600	1,308,750.00	371,075.00	.....	394,710.00	35,630.00	18.00
\$397,500	.....	.....	.....	.....	294,070.00	.....	.....
987,800	.....	1,180,150.00	117,975.00	.....	1,035,070.00	.....	.....
218,900	.....	3,013,750.00	1,073,375.00	\$7,940	1,146,115.00	.....	.....
456,150	.....	4,209,575.00	4,454,287.50	3,180	731,051.00	.....	.....
3,039,710	.....	4,158,255.00	2,727,927.50	102	167,880.00	.....	.....
900	10,509,550	689,200.00	565,200.00	120	1,510.00	.....	.....
1,541	14,807,100	2,950.00	3,075.00	.....	3,735.50	.....	.....
1,987	12,601,355	4,877.50	3,738.75	.....	2,497.50	.....	.....
960	9,163,975	5,487.50	3,243.75	.....	391,110.00	.....	.....
1,097	11,101,100	2,750.00	4,075.00	.....	767,571.20	.....	.....
979	12,291,039	4,519.50	3,859.75	.....	336,638.00	.....	.....
.....	14,070,875	2,637.50	2,218.75	.....	253,342.70	.....	.....
.....	17,787,767	3,065.00	3,032.50	.....	637,757.00	.....	.....
.....	19,963,886	2,943.00	1,471.50	.....	1,128,393.90	.....	.....
.....	20,290,710	2,855.00	2,677.50	.....	549,648.70	.....	.....
.....	19,183,833	6,416.50	2,708.25	.....	738,071.10	.....	.....
.....	21,726,811	6,355.50	3,177.75	.....	991,154.10	.....	.....
.....	16,802,590	6,295.00	20,147.50	.....	1,531,060.00	.....	.....
.....	8,694,206	100,300.00	980,150.00	.....	.....	.....	.....
5,107,524	216,003,047	82,427,058.50	29,152,989.50	11,342	18,089,830.20	3,948,791.90	1,260,487.20
58,995	.....	446,497.50	1,145,248.75	.....	770,099.50	.....	.....
5,107,524	216,762,042	82,873,556.00	30,298,238.25	11,342	18,859,929.70	3,948,791.90	1,260,487.20

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793-1795.....			
1796.....			
1797.....			
1798.....			
1799.....			
1800.....			
1801.....			
1802.....			
1803.....			
1804.....			
1805.....			
1806.....			
1807.....			
1808.....			
1809.....			
1810.....			
1811.....			
1812.....			
1813.....			
1814.....			
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1816.....			
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1822.....			
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1825.....			
1826.....			
1827.....			
1828.....			
1829.....			
1830.....			
1831.....			
1832.....			
1833.....			
1834.....			
1835.....			
1836.....			
1837.....			
1838.....			
1839.....			
1840.....			
1841.....			
1842.....			
1843.....			

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

its organization, 1793, to June 30, 1892.]

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	77,960.00	77,118.50	10,324.40	165,402.90
8,975.10	535.24	128,190.00	14,550.45	9,510.34	152,250.79
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
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
0,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	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	600.00	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	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	.....	1,148,305.00	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	1,949,135.50	31,286.61	3,021,169.61
24,627.00	.....	1,207,437.50	1,028,603.00	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
24,283.20	.....	4,062,010.00	2,443,750.00	24,283.20	6,530,043.20

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar year.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
1889.....	794,068.05	646.83	
1890.....	812,963.60		
1891.....	841,717.50		
Total.....	12,029,582.05	941,349.48	912,020.00
January 1, 1892, to June 30, 1892.....	342,759.60		
Total.....	12,372,341.65	941,349.48	912,020.00

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

its organization, 1793, to June 30, 1892:]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52		\$1,782,220.00	\$1,037,050.00	\$23,987.52	\$2,843,257.52
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		13,277,020.00	990,450.00	61,836.69	14,329,306.69
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
66,411.81	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	262.15	10,993,976.00	3,214,240.00	27,166.78	14,235,322.78
177,834.56	175.90	10,817,287.00	4,452,260.00	178,010.46	15,447,557.46
246,000.00		4,578,006.50	4,332,120.00	246,000.00	9,156,126.50
364,000.00		1,430,708.00	1,037,450.00	364,000.00	2,832,158.00
205,660.00		11,885,175.50	681,390.00	205,660.00	12,772,225.50
101,000.00		67,588,150.00	3,107,740.00	101,000.00	70,796,890.00
280,750.00		3,600,037.50	541,691.50	280,750.00	4,422,479.00
498,400.00		2,902,082.00	330,517.80	498,400.00	3,730,999.80
529,737.14		4,163,775.00	248,417.10	926,687.14	5,338,879.24
354,292.86		7,081,607.50	319,755.00	968,552.86	8,369,915.36
98,265.00		14,073,945.00	428,909.25	1,042,960.00	15,545,814.25
98,210.00		5,108,625.00	278,876.25	1,819,910.00	7,207,411.25
102,665.00		2,141,387.50	430,343.00	1,697,150.00	4,268,880.50
64,200.00		3,554,937.50	862,643.00	963,000.00	5,380,580.50
52,750.00		3,177,552.50	829,400.00	350,325.00	4,357,277.50
39,295.00		1,658,245.00	1,891,179.80	99,890.00	3,649,314.80
40,420.00		5,079,745.00	1,980,063.50	369,380.00	7,429,188.50
116,765.00		35,337,537.50	2,801,283.00	379,455.00	38,518,275.50
141,875.00		8,219,270.00	2,579,995.00	342,475.00	11,141,740.00
135,280.00		5,918,630.00	5,349,035.00	246,970.00	11,514,635.00
79,440.00		11,706,737.50	10,269,307.50	210,800.00	22,186,845.00
8,525.00		7,979,844.00	10,651,045.50	8,525.00	18,639,414.50
57,998.50		13,235,242.00	11,932,850.00	58,186.50	25,226,278.50
162,312.00		9,744,645.00	14,816,776.00	165,003.00	24,726,424.00
389,649.55		33,322,294.00	12,615,693.75	391,395.95	46,329,383.70
392,115.75		67,372,810.00	9,176,163.75	428,151.75	76,977,125.50
385,811.00		35,849,960.00	11,500,132.00	960,400.00	48,310,492.00
455,981.09		3,273,960.00	13,067,968.45	1,604,770.41	17,946,698.86
232,617.42		1,740,216.50	14,412,369.25	796,483.78	16,949,069.53
117,653.84		5,576,512.50	18,047,807.20	191,622.04	23,815,941.74
176,542.90		4,345,542.00	20,606,057.50	343,186.10	25,294,785.60
452,264.83		582,383.00	21,424,636.40	1,215,686.26	23,222,705.66
374,944.14		6,018,958.00	19,742,606.45	912,200.78	26,673,765.23
488,693.61		1,047,031.00	22,474,415.35	1,283,408.49	24,804,854.84
571,828.54		2,144,002.50	17,820,186.60	1,384,792.14	21,348,981.24
470,723.50		1,282,185.00	11,305,716.00	1,312,441.00	13,900,342.00
10,024,064.11	39,926.11	676,389,759.00	356,001,070.30	23,946,941.75	1,056,337,771.05
155,393.82		9,482,975.00	2,420,840.75	498,153.42	12,401,969.17
10,179,457.93	39,926.11	685,872,734.00	358,421,911.05	24,445,095.17	1,068,739,740.22

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at New Orleans from its organization, 1838, to

Calendar years.	GOLD.						SILVER.
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.
1838							
1839					\$44,452.50		
1840			\$152,000		65,500.00		
1841		\$25,000	41,750		18,450.00		
1842		274,000	82,000		49,500.00		
1843		1,751,620	505,375		920,005.00		
1844		1,187,000	1,823,000				
1845		475,000	205,000				
1846		817,800	290,000		165,000.00		\$59,000
1847		5,715,000	60,000		310,000.00		
1848		358,500					
1849		239,000				215,000	
1850	\$2,820,000	575,000			210,000.00	14,000	40,000
1851	6,300,000	2,630,000	205,000		370,000.00	290,000	
1852	3,800,000	180,000			350,000.00	140,000	
1853	1,420,000	510,000				290,000	
1854	65,000	525,000	230,000	\$72,000	382,500.00		
1855	160,000	180,000	55,500			55,000	
1856	45,000	145,000	50,000		52,750.00		
1857	600,000	55,000	65,000		85,000.00		
1858	705,000	200,000					
1859	182,000	23,000					360,000
1860	132,000	111,000					515,000
1861*	100,000						
1879	46,500	15,000					2,887,000
1880		92,000					5,305,000
1881		83,500					5,708,000
1882		108,200					6,090,000
1883		8,000					8,725,000
1884							9,730,000
1885							9,185,000
1886							10,710,000
1887							11,550,000
1888		213,350					12,150,000
1889							11,875,000
1890							10,701,000
1891							7,954,529
Total	16,375,500	16,496,970	3,764,625	72,000	3,023,157.50	1,004,000	113,544,529
January 1, 1892, to June 30, 1892.							1,124,000
Total	16,375,500	16,496,970	3,764,625	72,000	3,023,157.50	1,004,000	114,668,529

* No coinage from 1862 to 1878, inclusive.

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.
its suspension, 1861, and from its reopening, 1879, to June 30, 1892.]

SILVER—continued.					Total gold.	Total silver.	Total value.
Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cents.			
		\$40, 243. 40				\$40, 243. 40	\$40, 243. 40
\$81, 488		124, 327. 20	\$54, 827. 50		\$44, 452. 50	260, 642. 70	305, 095. 20
427, 550	\$106, 300	117, 500. 00	46, 750. 00		217, 500. 00	698, 100. 00	915, 600. 00
200, 500	113, 000	200, 750. 00	40, 750. 00		85, 200. 00	555, 000. 00	640, 200. 00
478, 500	192, 250	202, 000. 00	17, 500. 00		405, 500. 00	890, 250. 00	1, 295, 750. 00
1, 134, 000	242, 000	15, 000. 00			3, 177, 000. 00	1, 391, 000. 00	4, 568, 000. 00
1, 002, 500	185, 000		11, 000. 00		3, 010, 000. 00	1, 198, 500. 00	4, 208, 500. 00
1, 047, 000		23, 000. 00			680, 000. 00	1, 070, 000. 00	1, 750, 000. 00
1, 152, 000					1, 272, 800. 00	1, 211, 000. 00	2, 483, 800. 00
1, 292, 000	92, 000				6, 085, 000. 00	1, 384, 000. 00	7, 469, 000. 00
1, 590, 000			30, 000. 00		358, 500. 00	1, 620, 000. 00	1, 978, 500. 00
1, 155, 000		30, 000. 00	7, 000. 00		454, 000. 00	1, 192, 000. 00	1, 646, 000. 00
1, 228, 000	103, 000	51, 000. 00	34, 500. 00		3, 619, 000. 00	1, 456, 500. 00	5, 075, 500. 00
201, 000	22, 000	40, 000. 00	43, 000. 00	\$21, 600	9, 795, 000. 00	327, 600. 00	10, 122, 600. 00
72, 000	24, 000	43, 000. 00	13, 000. 00		4, 470, 000. 00	152, 000. 00	4, 622, 000. 00
664, 000	333, 000	110, 000. 00	118, 000. 00		2, 220, 000. 00	1, 225, 000. 00	3, 445, 000. 00
2, 620, 000	371, 000	177, 000. 00	78, 000. 00		1, 274, 500. 00	3, 246, 000. 00	4, 520, 500. 00
1, 844, 000	44, 000		30, 000. 00		450, 500. 00	1, 918, 000. 00	2, 368, 500. 00
1, 329, 000	242, 000	118, 000. 00	55, 000. 00		292, 750. 00	1, 744, 000. 00	2, 036, 750. 00
409, 000	295, 000	154, 000. 00	69, 000. 00		805, 000. 00	927, 000. 00	1, 732, 000. 00
3, 647, 000	130, 000	29, 000. 00	83, 000. 00		905, 000. 00	3, 889, 000. 00	4, 794, 000. 00
1, 417, 000	65, 000	48, 000. 00	28, 000. 00		205, 000. 00	1, 918, 000. 00	2, 123, 000. 00
645, 000	97, 000	4, 000. 00	53, 000. 00		243, 000. 00	1, 314, 000. 00	1, 557, 000. 00
165, 000					100, 000. 00	165, 000. 00	265, 000. 00
					61, 500. 00	2, 887, 000. 00	2, 948, 500. 00
					92, 000. 00	5, 305, 000. 00	5, 397, 000. 00
					83, 500. 00	5, 708, 000. 00	5, 791, 500. 00
					108, 200. 00	6, 090, 000. 00	6, 198, 200. 00
					8, 000. 00	8, 725, 000. 00	8, 733, 000. 00
						9, 730, 000. 00	9, 730, 000. 00
						9, 185, 000. 00	9, 185, 000. 00
						10, 710, 000. 00	10, 710, 000. 00
						11, 550, 000. 00	11, 550, 000. 00
					213, 350. 00	12, 150, 000. 00	12, 363, 350. 00
						11, 875, 000. 00	11, 875, 000. 00
						10, 701, 000. 00	10, 701, 000. 00
	17, 000	454, 000. 00				8, 425, 529. 00	8, 425, 529. 00
23, 801, 538	2, 673, 550	1, 980, 820. 60	812, 327. 50	21, 600	40, 736, 252. 50	142, 834, 365. 10	183, 570, 617. 60
185, 000	380, 000	217, 170. 00				1, 906, 170. 00	1, 906, 170. 00
23, 986, 538	3, 053, 550	2, 197, 990. 60	812, 327. 50	21, 600	40, 736, 252. 50	144, 740, 535. 10	185, 476, 787. 60

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

[Coinage of the mint at Dahlonega, Ga., from its organization, 1838, to its suspension, 1861.]

Calendar year.	Gold.				Total.
	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		11,807.50		309,847.50
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	9,832	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.....	85,230		5,910.00	3,533	94,673.00
1858.....	76,810			3,477	80,287.00
1859.....	51,830		5,610.00	4,952	62,392.00
1860.....	73,175			1,566	74,741.00
1861.....	7,985				7,985.00
Total.....	5,536,055	3,360	494,625.00	72,529	6,106,569.00

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

[Coinage of the mint at Charlotte, N. C., from its organization, 1838, to its suspension, 1861.]

Calendar year.	Gold.			Total value.
	Half eagles.	Quarter eagles.	Dollars.	
1838.....	\$64,565	\$19,770.00	.....	\$84,335.00
1839.....	117,335	45,432.50	.....	162,767.50
1840.....	95,140	32,095.00	.....	127,235.00
1841.....	107,555	25,742.50	.....	133,297.50
1842.....	137,400	16,842.50	.....	154,242.50
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	361,290.00
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.....	196,455	18,237.50	4	214,696.50
1855.....	198,940	9,192.50	9,803	217,935.50
1856.....	142,285	19,782.50	.....	162,067.50
1857.....	156,800	.....	13,280	170,080.00
1858.....	194,280	22,640.00	.....	216,920.00
1859.....	159,235	.....	5,235	164,470.00
1860.....	74,065	18,672.50	.....	92,737.50
1861.....	34,395	.....	.....	34,395.00
Total.....	4,405,135	544,915.00	109,138	5,059,188.00

* Mint burned July 27, 1844.

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at San Francisco]

Calendar 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	17,593,500	90,000	305,000	\$19,800	.....	.....	.....	.....
1856	23,795,000	680,000	525,500	103,500	177,800	24,600	.....	.....
1857	19,410,000	260,000	435,000	42,000	170,000	10,000	.....	.....
1858	16,934,200	118,000	98,000	.....	3,000	10,000	.....	.....
1859	12,728,900	70,000	66,100	.....	38,000	15,000	\$20,000	.....
1860	10,899,000	50,000	106,000	21,000	89,000	13,000	.....	.....
1861	15,360,000	155,000	90,000	.....	60,000	.....	.....	.....
1862	17,083,460	125,000	47,500	.....	20,000	.....	.....	.....
1863	19,331,400	100,000	85,000	.....	27,000	.....	.....	.....
1864	15,873,200	25,000	19,440	.....	.....	.....	.....	.....
1865	20,850,000	167,000	138,060	.....	58,440	.....	.....	.....
1866	16,845,000	200,000	219,600	.....	97,400	.....	.....	.....
1867	18,415,000	90,000	145,000	.....	70,000	.....	.....	.....
1868	16,750,000	135,000	260,000	.....	85,000	.....	.....	.....
1869	13,735,000	64,300	155,000	.....	73,750	.....	.....	.....
1870	19,640,000	80,000	85,000	.....	46,000	3,000	.....	.....
1871	18,560,000	165,000	125,000	.....	55,000	.....	.....	.....
1872	15,600,000	173,000	182,000	.....	45,000	.....	9,000	.....
1873	20,812,000	120,000	155,000	.....	67,500	.....	700	\$703,000
1874	24,280,000	100,000	80,000	.....	.....	.....	.....	2,549,000
1875	24,600,000	.....	45,000	.....	29,000	.....	.....	4,487,000
1876	31,940,000	50,000	20,000	.....	12,500	.....	.....	5,227,000
1877	34,700,000	170,000	133,500	.....	88,500	.....	.....	9,519,000
1878	34,780,000	261,000	723,500	.....	445,000	.....	9,774,000	4,162,000
1879	24,476,000	2,240,000	2,131,000	.....	108,750	.....	9,110,000	.....
1880	16,720,000	5,062,500	6,744,500	.....	.....	.....	8,900,000	.....
1881	14,540,000	9,700,000	4,845,000	.....	.....	.....	12,760,000	.....
1882	22,500,000	1,820,000	4,845,000	.....	.....	.....	9,250,000	.....
1883	23,780,000	380,000	416,000	.....	.....	.....	6,250,000	.....
1884	18,320,000	1,242,500	885,000	.....	.....	.....	3,200,000	.....
1885	13,670,000	2,280,000	6,057,500	.....	.....	.....	1,497,000	.....
1886	.....	8,260,000	16,340,000	.....	.....	.....	750,000	.....
1887	5,660,000	8,170,000	9,560,000	.....	.....	.....	1,771,000	.....
1888	17,192,000	6,487,000	1,469,500	.....	.....	.....	657,000	.....
1889	15,494,000	4,254,000	.....	.....	.....	.....	700,000	.....
1890	16,055,000	.....	.....	.....	.....	.....	8,230,373	.....
1891	25,762,500	.....	.....	.....	.....	.....	5,296,000	.....
Total.....	697,514,520	54,082,560	57,534,040	186,300	1,861,255	90,232	78,175,073	26,647,000
January 1, 1892, to June 30, 1892.	8,643,000	1,155,000	1,079,500	.....	.....	.....	600,000	.....
Total.....	706,157,520	55,237,560	58,613,540	186,300	1,861,255	90,232	78,775,073	26,647,000

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

from its organization, 1854, to June 30, 1892.]

SILVER.					Total gold.	Total silver.	Total value.
Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.			
-----	-----	-----	-----	-----	\$4,084,207.00	-----	\$4,084,207.00
\$64,375.00	\$99,100.00	-----	-----	-----	18,008,300.00	\$164,075.00	18,172,375.00
105,500.00	71,500.00	-----	\$7,000.00	-----	25,306,400.00	184,000.00	25,490,400.00
79,000.00	20,500.00	-----	-----	-----	20,327,900.00	99,500.00	20,426,500.00
238,000.00	30,250.00	-----	6,000.00	-----	17,158,200.00	274,250.00	17,432,450.00
283,000.00	20,000.00	-----	6,000.00	-----	12,918,000.00	329,000.00	13,247,000.00
236,000.00	14,000.00	-----	14,000.00	-----	11,178,000.00	264,000.00	11,442,000.00
469,750.00	24,000.00	-----	17,250.00	-----	15,665,000.00	511,000.00	16,176,000.00
676,000.00	16,750.00	-----	18,075.00	-----	17,275,960.00	710,825.00	17,986,785.00
458,000.00	-----	-----	15,750.00	\$5,000.00	19,543,400.00	478,750.00	20,022,150.00
329,000.00	5,000.00	-----	23,000.00	4,500.00	15,917,640.00	361,500.00	16,279,140.00
337,500.00	10,250.00	-----	17,500.00	6,000.00	21,213,500.00	371,250.00	21,584,750.00
527,000.00	7,000.00	-----	13,500.00	6,000.00	17,362,000.00	553,500.00	17,915,500.00
598,000.00	12,000.00	-----	14,000.00	6,000.00	18,720,000.00	630,000.00	19,350,000.00
580,000.00	24,000.00	-----	26,000.00	14,000.00	17,230,000.00	644,000.00	17,874,000.00
328,000.00	19,000.00	-----	45,000.00	11,500.00	14,028,050.00	403,500.00	14,431,550.00
502,000.00	-----	-----	5,000.00	-----	19,848,000.00	507,000.00	20,355,000.00
1,089,000.00	7,725.00	-----	32,000.00	8,050.00	18,905,000.00	1,136,775.00	20,041,775.00
290,000.00	20,750.00	-----	19,000.00	41,850.00	16,000,000.00	380,600.00	16,380,600.00
116,500.00	39,000.00	-----	45,500.00	16,200.00	21,154,500.00	920,900.00	22,075,400.00
197,000.00	98,000.00	-----	24,000.00	-----	24,460,000.00	2,868,000.00	27,328,000.00
1,600,000.00	170,000.00	\$231,000.00	907,000.00	-----	24,674,000.00	7,395,000.00	32,069,000.00
2,264,000.00	2,149,000.00	-----	1,042,000.00	-----	32,022,500.00	10,682,000.00	42,704,500.00
2,678,000.00	2,249,000.00	-----	234,000.00	-----	35,092,000.00	14,680,000.00	49,772,000.00
6,000.00	35,000.00	-----	-----	-----	36,209,500.00	13,977,000.00	50,186,500.00
-----	-----	-----	-----	-----	23,955,750.00	9,110,000.00	38,065,750.00
-----	-----	-----	-----	-----	28,527,000.00	8,900,000.00	37,427,000.00
-----	-----	-----	-----	-----	29,085,000.00	12,760,000.00	41,845,000.00
-----	-----	-----	-----	-----	28,665,000.00	9,250,000.00	37,915,000.00
-----	-----	-----	-----	-----	24,576,000.00	6,250,000.00	30,826,000.00
-----	-----	-----	56,496.90	-----	20,447,500.00	3,256,496.90	23,703,996.90
-----	-----	-----	4,369.00	-----	22,007,500.00	1,501,369.00	23,508,869.00
-----	-----	-----	20,652.40	-----	24,600,000.00	770,652.40	25,370,652.40
-----	-----	-----	445,445.00	-----	23,390,000.00	2,216,445.00	25,606,445.00
-----	304,000.00	-----	172,000.00	-----	25,148,500.00	1,133,000.00	26,281,500.00
-----	-----	-----	97,267.80	-----	19,748,000.00	797,267.80	20,545,267.80
-----	-----	-----	142,307.60	-----	16,055,000.00	8,372,680.60	24,427,680.60
-----	554,000.00	-----	319,611.60	-----	25,762,500.00	6,169,611.60	31,932,111.60
14,052,225.00	5,999,825.00	231,000.00	3,780,725.30	119,100.00	811,268,907.00	129,013,948.30	940,282,855.30
315,794.00	122,019.75	-----	76,169.60	-----	10,877,500.00	1,113,983.35	11,991,483.35
14,368,019.00	6,121,844.75	231,000.00	3,865,894.90	119,100.00	822,146,407.00	130,127,931.65	952,274,338.65

REPORT ON THE FINANCES.

. XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Carson City]

Calendar years.	GOLD.			SILVER.	
	Double eagles.	Eagles.	Half eagles.	Dollars.	Trade dollars.
1870.....	\$75,780	\$59,080	\$38,375	\$12,462	.....
1871.....	293,740	71,850	103,850	1,376	.....
1872.....	593,000	55,000	84,900	3,150	.....
1873.....	448,200	45,430	37,030	2,300	\$124,500
1874.....	2,301,700	167,670	105,990	.....	1,373,200
1875.....	2,223,020	77,150	59,140	.....	1,573,700
1876.....	2,768,820	46,960	34,435	.....	509,000
1877.....	851,300	33,320	43,400	.....	534,000
1878.....	263,600	32,440	45,270	2,212,000	97,000
1879.....	214,160	17,620	86,405	756,000	.....
1880.....	.....	111,900	255,085	591,000	.....
1881.....	.....	240,150	69,430	296,000	.....
1882.....	782,800	67,640	414,085	1,133,000	.....
1883.....	1,199,240	120,000	64,790	1,204,000	.....
1884.....	1,622,780	99,250	82,010	1,136,000	.....
1885.....	189,000	.....	.....	228,000	.....
1886*	.....	.....	.....	.....	.....
1887*	.....	.....	.....	.....	.....
1888*	.....	.....	.....	.....	.....
1889†.....	618,900	.....	.....	350,000	.....
1890.....	1,824,180	175,000	269,000	2,309,041	.....
1891.....	100,000	1,037,320	1,040,000	1,618,000	.....
Total.....	16,370,220	2,457,780	2,833,245	11,852,329	4,211,400
January 1, 1892, to June 30, 1892.....	350,000	220,000	214,840	662,000	.....
Total.....	16,720,220	2,677,780	3,048,085	12,514,329	4,211,400

* Coinage suspended.

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

from its organization, 1870, to June 30, 1892.]

SILVER.				Total gold.	Total silver.	Total value.
Half dollars.	Quarter-dollars.	Twenty cents.	Dimes.			
\$27,308.50	\$2,085.00	-----	-----	\$173,235	\$41,855.50	\$215,090.50
69,975.00	2,722.50	-----	\$2,010.00	469,440	76,083.50	545,523.50
136,000.00	2,275.00	-----	2,400.00	732,900	143,825.00	870,725.00
168,530.00	4,115.50	-----	3,119.10	530,710	302,564.60	833,274.60
29,500.00	-----	-----	1,081.70	2,575,360	1,403,781.70	3,979,141.70
504,000.00	35,000.00	\$26,658	464,500.00	2,359,310	2,603,858.00	4,963,168.00
978,000.00	1,236,000.00	2,000	827,000.00	2,850,215	3,552,000.00	6,402,215.00
710,000.00	1,048,000.00	-----	770,000.00	928,020	3,062,000.00	3,990,020.00
31,000.00	249,000.00	-----	20,000.00	341,310	2,609,000.00	2,950,310.00
-----	-----	-----	-----	318,185	756,000.00	1,074,185.00
-----	-----	-----	-----	366,985	591,000.00	957,985.00
-----	-----	-----	-----	309,580	296,000.00	605,580.00
-----	-----	-----	-----	1,264,525	1,133,000.00	2,397,525.00
-----	-----	-----	-----	1,384,030	1,204,000.00	2,588,030.00
-----	-----	-----	-----	1,804,040	1,136,000.00	2,940,040.00
-----	-----	-----	-----	189,000	228,000.00	417,000.00
-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	618,900	350,000.00	968,900.00
-----	-----	-----	-----	2,268,180	2,309,041.00	4,577,221.00
-----	-----	-----	-----	2,177,320	1,618,000.00	3,795,320.00
2,654,313.50	2,579,198.00	28,658	2,090,110.80	21,661,245	23,416,009.30	45,077,254.30
-----	-----	-----	-----	784,840	662,000.00	1,446,840.00
2,654,313.50	2,579,198.00	28,658	2,090,110.80	22,446,085	24,078,009.30	46,524,094.30

† Operations resumed October 1, 1889.

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

RECAPITULATION.

Calendar years.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1793-1795.....		\$27,950	\$43,535			
1796.....		60,800	16,995		\$165.00	
1797.....		91,770	32,030		4,390.00	
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		1,900.00	
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		328,505.00	
1836.....			2,765,735		1,369,965.00	
1837.....			1,035,605		112,700.00	
1838.....		72,000	1,600,420		137,345.00	
1839.....		382,480	802,745		191,622.50	
1840.....		473,380	1,048,530		153,572.50	
1841.....		656,310	380,945		54,602.50	
1842.....		1,089,070	655,330		85,007.50	
1843.....		2,506,240	4,275,425		1,327,132.50	

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

RECAPITULATION.

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		\$1,473.50		\$2,213.50	511.50	
	7,776	1,959.00	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	42,000.00		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	80,000.00		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		239,493.40	112,750.00	
	800	1,748,768.00	122,786.50		229,638.70	108,285.00	
	61,005	1,145,054.00	153,331.75		253,358.00	113,954.25	
	173,000	355,500.00	143,000.00		363,000.00	98,250.00	
	184,618	1,484,882.00	214,250.00		390,750.00	58,250.00	
	165,100	3,056,000.00	403,400.00		152,000.00	58,250.00	

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES
RECAPITULATION.

Calendar year.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1844.....		\$1,250,610	\$4,087,715		\$89,345.00	
1845.....		736,530	2,743,640		276,277.50	
1846.....		1,018,750	2,736,155		279,272.50	
1847.....		14,337,580	5,382,685		482,060.00	
1848.....		1,813,340	1,863,560		98,612.50	
1849.....		6,775,180	1,184,645		111,147.50	\$936,789
1850.....	\$26,225,220	3,489,510	860,160		895,547.50	511,301
1851.....	48,043,100	4,393,280	2,651,955		3,867,337.50	3,658,820
1852.....	44,800,520	2,811,060	3,689,635		3,283,827.50	2,201,145
1853.....	26,646,520	2,522,530	2,305,095		3,519,615.00	4,384,149
1854.....	18,052,340	2,305,760	1,513,235	\$491,214	1,896,397.50	1,657,016
1855.....	25,046,820	1,487,010	1,257,090	171,465	600,700.00	824,883
1856.....	30,437,560	1,429,900	1,806,665	181,530	1,213,117.50	1,788,996
1857.....	28,797,500	481,060	1,232,970	104,673	796,235.00	801,602
1858.....	21,873,480	343,210	439,770	6,399	144,082.50	131,472
1859.....	13,782,840	253,930	361,235	46,914	142,220.00	193,431
1860.....	22,584,400	278,830	352,365	42,465	164,360.00	51,234
1861.....	74,980,060	1,287,330	3,332,130	18,216	3,241,295.00	527,499
1862.....	18,926,120	234,950	69,825	17,355	300,882.50	1,326,865
1863.....	22,187,200	112,480	97,360	15,117	27,075.00	6,250
1864.....	19,958,900	60,800	40,540	8,040	7,185.00	5,950
1865.....	27,874,000	207,050	144,535	3,495	62,302.50	3,725
1866.....	30,820,500	237,800	253,200	12,090	105,175.00	7,180
1867.....	23,436,300	121,400	179,600	7,950	78,125.00	5,250
1868.....	18,722,000	241,550	288,625	14,625	94,062.50	10,525
1869.....	17,238,100	82,850	163,925	7,575	84,612.50	5,925
1870.....	22,819,480	164,430	143,550	10,605	51,387.50	9,335
1871.....	20,456,740	254,650	245,000	3,990	68,375.00	3,930
1872.....	21,230,600	244,500	275,350	6,090	52,575.00	3,530
1873.....	55,456,700	173,680	754,605	75	512,562.50	125,125
1874.....	33,917,700	799,270	203,530	125,460	9,850.00	198,820
1875.....	32,737,820	78,350	105,240	60	30,050.00	420
1876.....	46,386,920	104,280	61,820	135	23,052.50	3,245
1877.....	43,504,700	211,490	182,660	4,464	92,630.00	3,920
1878.....	45,916,500	1,031,440	1,427,470	246,972	1,160,650.00	3,020
1879.....	28,889,260	6,120,320	3,727,155	9,090	331,225.00	3,030
1880.....	17,749,120	21,715,160	22,831,765	3,108	7,490.00	1,636
1881.....	14,585,200	48,796,250	33,458,430	1,650	1,700.00	7,660
1882.....	23,295,400	24,740,640	17,831,885	4,620	10,100.00	5,040
1883.....	24,980,040	2,595,400	1,647,990	2,820	4,900.00	10,840
1884.....	19,944,200	2,110,800	1,922,250	3,318	4,982.50	6,206
1885.....	13,875,560	4,815,270	9,065,030	2,730	2,217.50	12,205
1886.....	22,120	10,621,600	18,282,160	3,426	10,220.00	6,016
1887.....	5,662,420	8,706,800	9,560,435	18,480	15,705.00	8,543
1888.....	21,717,320	8,030,310	1,560,980	15,873	40,245.00	16,080
1889.....	16,995,120	4,298,850	37,825	7,287	44,120.00	30,729
1890.....	19,399,080	755,430	290,640		22,032.50	
1891.....	25,891,340	1,956,000	1,347,065		27,600.00	
Total.....	1,115,935,820	203,144,600	192,433,715	1,619,376	28,589,072.50	19,499,337
January 1, 1892, to June 30, 1892.....	9,082,760	7,950,400	4,111,995		160.00	
Total.....	1,125,018,580	211,095,000	196,545,710	1,619,376	28,589,232.50	19,449,337

RECAPITULATION.

SILVER COINAGE.							
Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
.....	\$20,000	\$1,885,500.00	\$290,300.00	.....	\$7,250.00	\$32,500.00	.....
.....	24,500	1,341,500.00	230,500.00	.....	198,500.00	78,200.00	.....
.....	169,600	2,257,000.00	127,500.00	.....	3,130.00	1,350.00	.....
.....	140,750	1,870,000.00	275,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	1,880,000.00	36,500.00	.....	45,150.00	63,400.00	.....
.....	62,600	1,781,000.00	85,000.00	.....	113,900.00	72,450.00	.....
.....	47,500	1,341,500.00	150,700.00	.....	244,150.00	82,250.00	.....
.....	1,800	301,375.00	62,000.00	.....	142,650.00	82,050.00	.....
.....	1,100	110,565.00	68,265.00	.....	196,550.00	63,025.00	\$185,022.00
.....	46,110	2,430,354.00	4,146,555.00	.....	1,327,301.00	785,251.00	559,905.00
.....	33,140	4,111,000.00	3,466,000.00	.....	624,000.00	365,000.00	342,000.00
.....	26,000	2,288,725.00	857,350.00	.....	207,500.00	117,500.00	20,130.00
.....	63,500	1,903,500.00	2,129,500.00	.....	703,000.00	299,000.00	4,170.00
.....	94,000	1,482,000.00	2,726,500.00	.....	712,000.00	433,000.00	43,740.00
.....	.....	5,998,000.00	2,002,250.00	.....	189,000.00	258,000.00	31,260.00
.....	636,500	2,074,000.00	421,000.00	.....	189,000.00	258,000.00	48,130.00
.....	733,930	1,032,850.00	312,350.00	.....	97,000.00	45,000.00	10,950.00
.....	78,500	2,078,950.00	1,237,650.00	.....	78,700.00	92,950.00	8,610.00
.....	12,090	802,175.00	249,887.50	.....	209,650.00	164,050.00	14,940.00
.....	27,660	709,830.00	48,015.00	.....	102,830.00	74,627.50	10,906.50
.....	31,170	518,785.00	28,517.50	.....	17,196.00	5,923.00	643.80
.....	47,000	593,450.00	25,075.00	.....	26,907.00	4,523.50	14.10
.....	49,625	899,812.50	11,381.25	.....	18,550.00	6,675.00	255.00
.....	60,325	810,162.50	17,156.25	.....	14,372.50	6,536.25	681.75
.....	182,700	769,100.00	31,500.00	.....	14,662.50	6,431.25	138.75
.....	424,300	725,950.00	23,150.00	.....	72,625.00	18,295.00	123.00
.....	445,462	829,758.50	23,935.00	.....	70,660.00	21,930.00	153.00
.....	1,117,136	1,741,655.00	53,255.50	.....	52,150.00	26,830.00	120.00
.....	1,118,600	866,775.00	68,762.50	.....	109,371.00	82,493.00	127.80
.....	296,600	1,593,780.00	414,190.50	.....	261,045.00	189,247.50	58.50
.....	.....	1,406,650.00	215,975.00	.....	443,329.10	51,830.00	18.00
.....	.....	5,117,750.00	1,278,375.00	.....	319,151.70	.....	.....
.....	.....	7,451,575.00	7,839,287.50	.....	2,406,570.00	.....	.....
.....	.....	7,540,255.00	6,024,927.50	.....	3,015,115.00	.....	.....
.....	.....	726,200.00	849,200.00	.....	1,735,051.00	.....	.....
.....	.....	2,950.00	3,675.00	.....	187,880.00	.....	.....
.....	.....	4,877.50	3,738.75	.....	1,510.00	.....	.....
.....	.....	5,487.50	3,243.75	.....	3,735.50	.....	.....
.....	.....	2,750.00	4,075.00	.....	2,497.50	.....	.....
.....	.....	4,519.50	3,839.75	.....	391,110.00	.....	.....
.....	.....	2,637.50	2,218.75	.....	767,571.20	.....	.....
.....	.....	3,065.00	3,632.50	.....	393,134.90	.....	.....
.....	.....	2,943.00	1,471.50	.....	257,711.70	.....	.....
.....	.....	2,943.00	1,471.50	.....	658,409.40	.....	.....
.....	.....	2,855.00	2,677.50	.....	1,573,838.90	.....	.....
.....	.....	6,416.50	306,708.25	.....	721,648.70	.....	.....
.....	.....	6,355.50	3,177.75	.....	835,338.90	.....	.....
.....	.....	6,295.00	20,147.50	.....	1,133,461.70	.....	.....
.....	.....	100,300.00	1,551,150.00	.....	2,304,671.60	.....	.....
.....
35,965,924	419,574,978	122,935,135.00	40,405,562.50	271,000	25,950,486.90	4,880,219.40	1,282,087.20
.....	2,444,995	947,291.50	1,647,268.50	.....	1,063,439.10	.....	.....
.....
35,965,924	422,019,973	123,882,426.50	42,052,831.00	271,000	27,013,926.00	4,880,219.40	1,282,087.20

REPORT ON THE FINANCES.

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793-1795.....			
1796.....			
1797.....			
1798.....			
1799.....			
1800.....			
1801.....			
1802.....			
1803.....			
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1837.....			
1838.....			
1839.....			
1840.....			
1841.....			
1842.....			
1843.....			

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

RECAPITULATION.

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	77,960.00	77,118.50	10,324.40	165,402.90
8,975.10	535.24	128,190.00	14,550.45	9,510.34	152,250.79
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
7,568.38	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
3,480.00	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	600.00	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	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	-----	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	-----	1,809,765.00	2,333,243.40	63,702.00	4,206,710.40
31,286.61	-----	1,376,847.50	2,209,778.20	31,286.61	3,617,912.31
24,627.00	-----	1,675,482.50	1,726,703.00	24,627.00	3,426,812.50
15,973.67	-----	1,091,857.50	1,132,750.00	15,973.67	2,240,581.17
23,833.90	-----	1,829,407.50	2,332,750.00	23,833.90	4,185,991.40
24,283.20	-----	8,108,797.50	8,834,750.00	24,283.20	11,967,330.70

XXXVII.—COINAGE OF THE MINTS OF THE UNITED STATES

RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
1889.....	794,068.05	646.83	
1890.....	812,963.60		
1891.....	841,717.50		
Total.....	12,029,582.05	941,349.48	912,020.00
January 1, 1892, to June 30, 1892.....	342,759.60		
Total.....	12,372,341.65	941,349.48	912,020.00

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

RECAPITULATION.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52	\$5,427,670.00	\$2,235,550.00	\$23,987.52	\$7,687,207.52
38,948.04	3,756,447.50	1,873,200.00	38,948.04	5,668,595.54
41,208.00	4,034,177.50	2,553,580.00	41,208.00	6,633,965.50
61,836.69	20,292,325.00	2,374,450.00	61,836.69	22,638,611.69
64,157.99	3,775,512.50	2,040,050.00	64,157.99	5,879,720.49
41,785.00	\$199.32	9,007,761.50	2,114,950.00	41,984.32	11,164,695.82
44,268.44	199.06	31,981,738.50	1,866,100.00	44,467.50	33,892,306.00
98,897.07	738.36	62,614,492.50	774,397.00	99,635.43	63,488,524.93
50,630.94	56,846,187.50	999,410.00	50,630.94	57,896,228.44
66,411.31	648.47	39,377,909.00	9,077,571.00	67,059.78	48,522,539.78
42,361.56	276.79	25,915,982.50	8,619,270.00	42,638.35	34,577,870.85
15,748.29	282.50	29,387,968.00	3,501,245.00	16,030.79	32,905,243.79
26,904.63	202.15	36,857,768.50	5,142,240.00	27,106.78	42,027,115.28
177,834.56	175.99	32,214,040.00	5,478,760.00	178,010.46	37,870,810.46
246,000.00	22,938,413.50	8,495,370.00	246,000.00	31,679,783.50
364,000.00	14,780,570.00	3,284,450.00	364,000.00	18,429,020.00
205,660.00	23,473,654.00	2,259,390.00	205,660.00	25,938,704.00
101,000.00	83,395,530.00	3,783,740.00	101,000.00	87,280,270.00
280,750.00	20,875,997.50	1,252,516.50	280,750.00	22,409,264.00
498,400.00	22,445,482.00	809,267.80	498,400.00	23,753,149.80
529,737.14	20,081,415.00	609,917.10	529,737.14	21,618,019.24
354,292.86	28,295,107.50	691,005.00	354,292.86	29,954,665.36
98,265.00	31,435,945.00	982,409.25	1,042,960.00	33,461,314.25
98,210.00	23,828,625.00	908,876.25	1,819,910.00	26,557,411.25
102,665.00	19,371,387.50	1,074,343.00	1,697,150.00	22,142,880.50
64,200.00	17,582,987.50	1,266,143.00	963,000.00	19,812,130.50
52,750.00	23,198,787.50	1,378,255.50	350,325.00	24,927,368.00
39,295.00	21,032,685.00	3,104,038.30	99,890.00	24,236,613.30
40,420.00	21,812,645.00	2,504,488.50	369,380.00	24,686,513.50
116,765.00	57,022,747.50	4,024,747.60	379,455.00	61,426,950.10
141,875.00	35,254,630.00	6,851,776.70	342,475.00	42,448,881.70
135,280.00	32,951,940.00	15,347,893.00	246,970.00	48,546,893.00
79,440.00	46,579,452.50	24,503,307.50	210,800.00	71,293,560.00
8,525.00	43,999,864.00	28,393,045.50	8,525.00	72,401,434.50
57,998.50	49,736,052.00	28,518,850.00	58,186.50	78,363,088.50
162,312.00	39,080,080.00	27,569,776.00	165,003.00	66,814,859.00
389,649.55	62,308,279.00	27,411,693.75	391,395.95	90,111,368.70
392,115.75	96,850,890.00	27,940,163.75	428,151.75	125,219,205.50
385,811.00	65,887,685.00	27,973,132.00	960,400.00	94,821,217.00
455,981.09	29,241,990.00	29,246,968.45	1,604,770.41	60,093,728.86
232,617.42	23,991,756.50	28,534,866.15	796,433.78	53,323,106.43
117,653.84	27,773,012.50	28,962,176.20	191,622.04	56,926,810.74
176,542.90	28,945,542.00	32,086,709.90	343,186.10	61,375,438.00
452,264.83	23,972,383.00	35,191,081.40	1,215,686.26	60,379,150.66
374,944.14	31,380,808.00	33,025,606.45	912,200.78	65,318,615.23
488,693.61	21,413,931.00	35,496,683.15	1,283,408.49	58,194,022.64
571,828.54	20,467,182.50	39,202,908.20	1,384,792.14	61,054,882.84
470,723.50	29,222,005.00	27,518,856.60	1,312,441.00	58,053,302.60
10,024,064.11	39,926.11	1,561,221,920.50	651,265,393.00	23,946,941.75	2,236,494,255.25
155,393.82	21,145,315.00	6,102,994.10	498,153.42	27,746,462.52
10,179,457.93	39,926.11	1,582,367,235.50	657,368,887.10	24,445,095.17	2,264,180,717.77

NOTE.—Table XXXVIII ("Monetary Statistics of Foreign Countries"), which is omitted for want of space, will be found in the separate volume of the Director's report.

(No. 3.)

REPORT OF THE COMPTROLLER OF THE CURRENCY.

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, D. C., December 5, 1892.

SIR: I have the honor to submit for the consideration of Congress, in compliance with the provisions of section 333 of the Revised Statutes of the United States, the thirtieth annual report of the Comptroller of the Currency.

The year covered by this report ended October 31, 1892. The crop of 1891 was phenomenal in all the great staples produced by this country, and at the same time a partial failure of the cereal crop in Europe created an unusual demand for our food products. The total value of our merchandise exports for the fiscal year ended July 1, 1892, exceeded one billion dollars—\$1,030,335,000.

	1891.	1892.
The merchandise balance of the United States (excess of exports over imports) for the fiscal year ended July 1.....	\$39,565,000	\$202,914,000
Excess of exports over imports, gold and silver.....	72,703,000	13,352,000
Trade balance	112,268,000	216,266,000

The remarkable feature is that we were compelled to add to an export merchandise balance of \$242,000,000 over \$86,000,000 in gold and silver.

Europe's short crop followed a serious financial crisis, which unsettled values, disturbed confidence, and entailed heavy losses. Instead of paying for our cereals from their surplus, they were obliged to draw upon their principal.

In a normal condition of affairs this large merchandise balance in our favor would have resulted in large gold imports; instead, they sent us our securities.

The interest upon American securities held abroad aggregates a large amount, and its payment forms a continuous factor in international balances. The return of any portion of our securities increases our wealth at home, and the retention of the earnings of such securities

adds to our home prosperity. The absorption and assimilation of so large an amount in so short a period of time may have produced temporary disturbance, but the permanent effect is beneficial.

The financial needs of Russia, and the accumulations of gold by Austria-Hungary, with a view to the resumption of specie payments upon a gold basis, caused a premium to be paid for gold exports, and was an important cause of its outflow.

Distrust of our monetary legislation, and the fear on the part of Europe that we were drifting towards a silver basis, also had an important influence upon gold exports.

The national banks held on September 30, 1892, nearly \$22,000,000 more gold than on September 25, 1891. This, coupled with the known fact that many State banks and trust companies have also fortified themselves with a gold reserve during the year, shows that the fear that we were drifting towards a silver basis was not confined to foreigners.

All periods of monetary stringency, which necessarily restrain and curtail business ventures, are followed by a plethora of money.

On June 18, 1892, the total deposits in the associated banks of the city of New York were \$543,663,100. The highest amount ever reached before was \$455,306,300 on December 26, 1891. The same plethora of money existed in all money centers; the rate of interest for the year averaged, on demand loans, $1\frac{1}{2}$ per cent to 3 per cent, and time loans and commercial paper ranged about 2 per cent higher.

The cholera at home and abroad, with attendant quarantine restrictions, has held trade in fetters, and, to some extent, impaired the business of the year. The vigorous measures adopted by our authorities reduced it to control and kept its baleful influence at a minimum.

With conditions in the United States favorable for a year of unusual prosperity, speculation has been held in check and business kept within conservative limits. The lessons taught by the monetary stringency of 1890-91, which fell so heavily upon all whose business was too much extended, have not yet been forgotten. A hardening process has obtained, and yet the record of the year covered by the report characterizes it as one of growth and prosperity.

COMPARATIVE STATEMENT OF THE CONDITION OF THE NATIONAL BANKS WITH RESPECT TO CERTAIN ITEMS AT NEARLY CORRESPONDING DATES FOR THE YEARS 1891 AND 1892.

	1891.	1892.	Increase.	Decrease.
Number of banks in existence October 31	3,694	3,788	94	
Capital stock	\$684,755,865	\$693,868,665	\$9,112,800	
Bonds deposited to secure circulation	152,950,350	164,883,000	11,932,650	
Bank notes outstanding	172,184,558	172,432,146	247,588	
Lawful money deposited with the Treasurer, United States to redeem circulation outstanding	35,430,721	25,191,083		\$10,239,638
Surplus and undivided profits September 25 and 30, respectively	330,861,159	340,524,179	9,663,020	
Individual deposits September 25 and 30, respectively	1,588,318,081	1,765,422,983	177,104,902	
Bank deposits September 25 and 30, respectively	430,594,774	530,653,202	100,058,428	
Total resources September 25 and 30, respectively	3,213,080,271	3,510,094,897	297,014,626	

The above table shows a large decrease in the lawful money deposit to redeem circulation. The net circulation outstanding has increased \$10,487,226 during the year.

The following table shows the total cash held by national banks including 5 per cent. redemption fund, and mutilated currency in process of redemption for the years 1891 and 1892.

	1891.	1892.	Increase.	Decrease.
Bills of other national banks	\$19,991,167.00	\$19,557,474.00	.....	\$433,693.00
Fractional paper currency, nickels and cents	867,462.37	934,648.37	\$67,186.00	.....
Specie, viz:				
Gold coin	84,464,347.24	95,021,952.77	10,557,605.53	.....
Gold Treasury certificates	60,173,670.00	71,050,180.00	10,876,510.00	.....
Gold clearing-house certificates	7,300,000.00	7,860,000.00	560,000.00	.....
Silver dollars	6,348,573.00	6,785,084.00	436,511.00	.....
Silver Treasury certificates	20,409,735.00	22,993,451.00	2,583,716.00	.....
Silver fractional coin	4,818,750.67	5,405,710.92	586,960.25	.....
Legal-tender notes	97,615,608.00	104,267,945.00	6,652,337.00	.....
United States certificates of deposit for legal-tender notes	15,720,000.00	13,995,000.00	.....	1,725,000.00
Five per cent redemption fund	6,536,921.51	7,139,564.69	602,633.18	.....
Due from United States Treasurer, mutilated currency	1,457,807.85	1,106,987.93	.....	350,819.92
Total	325,704,052.64	356,117,998.68	32,923,458.96	2,509,512.92
Net increase			30,413,946.04	.....

CURRENCY.

The business of banking is exchanging a generally known value or credit for a local value or credit. This definition applies equally to the money changers of the temple and to the banks of to-day. In the wonderful development of commerce and manufactures which has followed increased facilities for communication and transportation, banking, though hand in hand with trade, is ever in the lead; for credit, or money, is the motor which moves the wheels of progress, and all financial transactions, whether local, national, or international, have become mainly a matter of bookkeeping. Throughout the United States every locality has its bank, and most people, however limited their business transactions, have bank accounts, through which they pay their indebtedness. Bank accounts are generally used as the most convenient and most accurate method of keeping a cash account. This practice does not obtain in European countries in any such proportion. In this country, in the village having a single bank, the artisan pays the merchant by check, or vice versa, and the payment is usually consummated by a transfer of credit upon the books of the bank. Thus does the single bank become a clearing house for the community, and the actual transfer of money is minimized.

The day's exchanges in our larger cities are adjusted through a clearing house, where each bank is credited with the total demands it holds against all other banks, in the same place, and is debited with the total demands which the other banks hold against it, and either pays or receives the balance, simply, in money. The aggregate clearing-house transactions for the year ended October 31, 1892, in 57 clearing-house cities, were \$61,017,839,067, the balances were (partly estimated) \$4,881,777,289. Thus, by a simple device of bookkeeping, this immense volume of business was done by means of 8 per cent of actual money.

Our international banking and commercial transactions are settled upon a system of balances through a few leading banks and banking houses that deal in foreign exchange. When the exchange market affords no bill of exchange to be remitted, gold is shipped to settle the

balance of trade existing against such nation, and when so shipped, whether bars or coin, it goes simply as commodity, at its market value, precisely like merchandise.

Thus it appears that the bulk of the world's business transactions is done upon credit, witnessed by bookkeeping, and the percentage represented by actual money transfer is very small, in the United States less than 8 per cent.

A man goes to his bank with his note, a local credit, and procures its discount, receiving the proceeds in a generally known credit or value, namely, a bank draft, or certificate of deposit, or money—something available for the contemplated business. The bulk of all business transactions is adjusted by the contracting parties, whether banking or otherwise. It is the portion in which money passes that appeals to the Government for regulation. It is the recognized constitutional duty of government to furnish for its citizens a circulating medium adequate to their needs and convenient for their use. Gold and silver are the recognized money of the world, because they possess value in themselves, are conveniently coined, not easily counterfeited, exist in quantity sufficient to supply the demand, and are not so redundant as to unduly impair their value. Such money is adequate to the public want, but not convenient for public use, except in small change transactions. Paper money is a business necessity. Paper money possesses no value, simply represents value.

A currency to serve the demands of business must be sound—no doubt of its redemption. It should be elastic, that it may expand and contract, as the tide of business ebbs and flows. If supplied by the Government, the expense is borne by the taxpayers. If supplied by banks, it must possess an element of profit. It will readily issue so long as there is a profit. It may be made to contract by fixing a standard of issue and taxing the excess, so that the excessive issue would be retired with the cessation of the necessity which called it into existence.

The amount of paper money in circulation October 31, 1892, was:

National-bank notes	\$172,432,146
United States notes (greenbacks)	332,080,234
Treasury notes	114,567,423
Gold certificates	120,255,249
Silver certificates	324,552,532
Currency certificates	10,550,000

1,074,437,684

Per cent of national-bank notes, 16.04.

The Government can not issue money gratuitously. It can only put it in circulation in exchange for some value or obligation. It can not pay its bonds in anything other than coin of standard value.

By the terms of the act of February 28, 1878, the Secretary of the Treasury was directed to purchase and coin into silver dollars silver bullion not less in value than \$2,000,000 worth and not more than \$4,000,000 worth monthly. This act was supplanted by the act of July 14, 1890. While in force the Government purchased silver and coined 378,166,793 standard dollars, the seigniorage on which (that is, the difference between the price paid for the silver and the face value of the coinage) was \$69,967,531.

Total coinage of silver dollars under act of February 28, 1878	\$378,166,793
Total cost of silver bullion used in such coinage	308,199,262
Seigniorage or apparent profit	69,967,531
Bullion value of such silver October 31, 1892	250,493,936
Difference between actual cost and market value October 31, 1892	57,705,326

This coinage accumulated in the Treasury vaults until the happy device was conceived of putting it in circulation by the use of paper substitute. As shown above, \$324,552,532 are serving the people by proxy.

Under the act of July 14, 1890, the Government purchases monthly 4,500,000 ounces of silver, and pays for the same in Treasury notes issued for that purpose and equal at par to the cost of such silver. Thus the currency of the country is arbitrarily increased monthly. Up to November 1, 1892, the total issue of such notes has been \$116,611,233. The present market value of the silver purchased is \$102,648,944, showing a depreciation in value of \$14,134,646. This act was a compromise measure, designed to prevent the unlimited coinage of a dollar of full debt-paying power containing less than a dollar's worth of silver. From its nature (arbitrarily adding a large amount to the currency monthly) it is evident that it was intended to be temporary. The severest commentary upon our silver coinage is the fact that it offers an inducement to the counterfeiter to coin a dollar exactly reproducing the genuine in quality and intrinsic worth, as well as form and design, the profit to the counterfeiter being represented by the difference between the market value of the silver contained in the coin and its face value, which was October 31, 1892, 33½ cents.

In view of the above statistics, the silver currency furnished by the Government will hardly commend itself to the public on the score of economy. It is in sharp contrast with the national bank currency, which has paid into the Treasury in taxes \$72,670,412.30.

What the settled policy of Congress as to the future currency may be remains to be seen. If furnished by the Government, it will possess the quality of soundness, for nothing can be better than the Government under which we live; but it cannot possess elasticity. Elasticity means conformity to business wants, the supply quickly responding to the demand, and not conformity to fixed rules and statutory laws. The Government in the very nature of things cannot supply such currency as the public requires. The national banks can and with proper legislation would supply this want fully and completely. Large appreciation of the price of United States bonds, the basis for circulation, large depreciation of the rates of interest, and onerous taxation have made circulation unprofitable, and the volume has fallen from \$362,889,134, September 30, 1882—the highest amount in circulation at any one time—to \$172,426,610 at the close of the last fiscal year. The volume would have been much more contracted but for the fact that all national banks, whether they take out circulation or not, are obliged to own and assign to the Treasurer of the United States in trust interest-bearing bonds of the United States, and in case their capital is \$150,000 or less, to the amount at par of one-fourth their capital stock. If the capital exceeds \$150,000, they are required to have on deposit in the Treasury not less than \$50,000 in bonds. Being obliged to own these bonds, to measureably lessen the cost of carrying such high-priced securities, they take out circulation.

The following carefully prepared tables show the profits upon circulation based upon a deposit of \$100,000 bonds. June 30 was selected, as it marks the close of an interest period for Government bonds.

JUNE 30, 1892—2 PER CENTS.

\$100,000 twos at par interest		\$2,000.00
Circulation, 90 per cent on par value	\$90,000.00	
Deduct 5 per cent redemption fund	4,500.00	
Loanable circulation at 6 per cent	85,500.00	5,130.00
Gross receipts		7,130.00
Deduct—		
1 per cent tax on circulation	900.00	
Annual cost of redemption	137.48	
Express charges	3.00	
Cost of plates for circulation	7.50	
Agents' fees	7.50	
Examinations	43.00	1,098.48
Net receipts		6,031.52
\$100,000 loaned at 6 per cent		6,000.00
Profit on circulation		31.52
Total profit on \$21,837,000 bonds, \$6,194.72.		
Percentage on maximum circulation obtainable, 0.032 per cent.		

JUNE 30, 1892—4 PER CENTS.

\$100,000 fours at 116 $\frac{1}{2}$ premium, interest		\$4,000.00
Circulation, 90 per cent on par value	\$90,000.00	
Deduct 5 per cent redemption fund	4,500.00	
Loanable circulation at 6 per cent	85,500.00	5,130.00
Gross receipts		9,130.00
Deduct—		
1 per cent tax on circulation	900.00	
Annual cost of redemption	137.48	
Express charges	3.00	
Cost of plates for circulation	7.50	
Agents' fees	7.50	
Examinations	43.00	
Sinking fund reinvested quarterly to liquidate premium	696.36	1,794.84
Net receipts		7,335.16
\$116,750 loaned at 6 per cent		7,005.00
Profit on circulation		330.16
Total profit on \$129,759,000 bonds, \$385,571.09.		
Percentage on maximum circulation obtainable, 0.330 per cent.		

JUNE 30, 1892—6 PER CENTS.

\$100,000 sixes at 114 premium, interest		\$6,000.00
Circulation, 90 per cent on par value	\$90,000.00	
Deduct 5 per cent redemption fund	4,500.00	
Loanable circulation at 6 per cent	85,500.00	5,130.00
Gross receipts		11,130.00
Deduct—		
1 per cent tax on circulation	900.00	
Annual cost of redemption	137.48	
Express charges	3.00	
Cost of plates for circulation	7.50	
Agents' fees	7.50	
Examinations	43.00	
Sinking fund reinvested semiannually to liquidate premium	1,972.94	3,071.42
Net receipts		8,058.58
\$114,000 loaned at 6 per cent		6,840.00
Profit on circulation		1,218.58
Total profit on \$11,600,000* bonds, \$127,219.75.		
Percentage on maximum circulation obtainable, 1.218 per cent.		

RECAPITULATION.

Profit on the three classes of bonds, maximum circulation 90 per cent—

2 per cent bonds, *\$21,837,000—\$19,653,300, maximum circulation at 0.03152 per cent, \$6,194.72.

4 per cent bonds, *\$129,759,000—\$116,783,100, maximum circulation at 0.33016 per cent, \$335,571.08.

6 per cent bonds, *\$11,600,000—\$10,440,000, maximum circulation at 1.21858 per cent, \$127,219.75.

Total of bonds, \$163,196,000—\$146,876,400, maximum circulation at 0.353 per cent, \$518,985.55.

It will be noted that by taking out circulation the banks realize in each case more than 6 per cent on the money invested in bonds. The money invested in the purchase of bonds as a basis of circulation yields in the case of 2 per cent bonds 6.032; in case of 4 per cent bonds, 6.33; in case of 6 per cent bonds, 7.218.

Since the 5 per cent redemption fund counts as part of a bank's reserve as well in hands of the Treasury as in vaults of the banks, it would have been proper not to make the deduction above. This would add materially to the profit of circulation. The \$43 average cost of examinations of banks with \$100,000 capital is not wholly an incident of circulation.

In the above tables money is assumed to be worth 6 per cent. If the prevailing rate was less than 6 per cent a bank could better afford to take out circulation. If the prevailing rate was more than 6 per cent a bank could less afford to take out circulation. By allowing circulation to the par of bonds and removing the tax on circulation it would be possible for banks located in sections where rates of interest are high to take out circulation without loss.

Since the organization of the national banks \$1,521,437,753 have been issued and redeemed without loss to any bill-holder. There can be no loss upon national-bank circulation. All the solicitude as to what shall serve as a basis for circulation when Government bonds cease to exist is premature. The $4\frac{1}{2}$ per cent bonds (act July 14, 1870) matured September 1, 1891; \$25,364,500 were continued at the pleasure of the Government at 2 per cent interest; interest upon the balance ceased; \$24,520,900 have been redeemed and \$983,800 remain outstanding; \$3,617,700 have been redeemed since October 31, 1891. No bonds have been purchased by the Government during the past year, the interest-bearing debt has not been reduced, and with the diminished revenues, under the act of October 1, 1890, and swelling volume of annual expenditure, there is likely to be no reduction in the immediate future. The trend of public opinion is decidedly in favor of limiting our revenues to the current needs of the Government. The currency sixes that begin to mature in 1896 are primarily obligations of the subsidized Pacific railroads. The railroads will hardly be prepared to pay these bonds at maturity, and they will likely be continued like the $4\frac{1}{2}$ per cent bonds, at the option of the Government, at a low rate of interest.

By relieving national-bank circulation, as above suggested, these bonds could be extended at a very low rate of interest—too low for investment purposes, yet available as a basis of circulation. Of the \$25,364,500 of 2 per cent bonds outstanding October 1, \$22,050,350 were held by national banks to secure circulation. The 4 per cent bonds do not mature until July 1, 1907. Since December 6, 1890, the Government has been out of the market as a purchaser of its own bonds, and the price then paid for 4 per cent bonds (\$123.356) has fallen to \$114.625. The lower the price of the bonds the more available they become as a basis of profitable circulation. If happily the time arrives when the United States

* Total amount of each class of bonds held to secure circulation June 30, 1892.

Government has no bonded debt, or not sufficient to be available as a basis for circulation, there will, of necessity, be other choice securities available for such purpose.

In my judgment the Government should issue 2 per cent bonds, running twenty, thirty, and forty years, and with the proceeds purchase the 4 per cent bonds outstanding. This would result in a saving of interest to the Government, distribute the maturity of the bonds over a proper period, and furnish the best conceivable basis for circulation. The Government could hardly have floated a 2 per cent bond but for the needs of the national banks, and with liberal yet conservative laws as to circulation it is possible that a bond bearing a slightly lower rate than 2 per cent could be placed at par.

A United States 4 per cent bond of 1907, in order to yield interest at the rate of 2 per cent per annum for the remaining period it has to run, must have been purchased October 1, 1892, for \$125.492. In other words, the Government could have exchanged a 2 per cent bond, at par, maturing July 1, 1907, for the 4 per cent bond of 1907, at \$125.492, without loss or gain. The exchange would have been equal. The 4 per cent bonds on October 1, 1892, were worth \$114.625. The extended 2 per cent bonds, payable at the pleasure of the Government, were worth, on the same date, 101. Could the Government have exchanged a 2 per cent bond maturing July 1, 1907, for the outstanding issue of 4 per cent bonds upon the basis of the quotations just given, it would have resulted in saving to the Government (that is, the taxpayers) the enormous sum of \$67,161,551.47, as appears from the following computation:

Par value of outstanding 4s, October 1, 1892.....	\$559, 586, 750. 00
Market value of 4s at 114½, and of 2s at 101, October 1, 1892	641, 426, 312. 18
Par value of 2s exchanged at 101 for 4s at 114½, October 1, 1892.....	635, 075, 556. 62
Quarterly interest paid on 4s.....	5, 595, 867. 50
Quarterly interest that would be paid on 2s	3, 175, 377. 78
Quarterly saving of interest	2, 420, 489. 72
Present value, as of October 1, 1892, of these savings of interest to maturity, money at 2 per cent, reinvested quarterly.....	123, 406, 683. 57
Present value, as of October 1, 1892, of \$75,488,806.62, principal of 2s in excess of principal of 4s, money at 2 per cent, reinvested quarterly.....	56, 245, 132. 10
Present value of net saving to the Government in accordance with the above statement.....	67, 161, 551. 47

While the principal of the indebtedness would be increased, the interest reduction would be so great for the remaining fifty-nine interest quarter periods, from October 1, 1892, to July 1, 1907, as to show a net saving of \$67,161,551.47.

A 4 per cent bond at 114½, on October 1, 1892, would pay an investor, interest at the rate of 2.793 per cent.

It is probable, from the above statistics, that investors would not exchange 4 per cent bonds for 2 per cents, but the fact that banks own, for the purpose of securing circulation, nearly 87 per cent of the continued 2 per cent bonds in preference to the 4 per cents, shows that they prefer a bond at par, with a lower rate of interest, as a basis for circulation. A fixed period to run, and a long period would add to the value of the bond.

With so great a saving possible, the interests of economy, as well as all public and private interests that depend for prosperity upon a sound

and elastic currency, emphasize the wisdom of settling this question of a proper basis for national-bank circulation by the issue of bonds having a long time to run, at a low rate of interest, with which to retire the outstanding issue of 4 per cent bonds.

The national banks for a long series of years have demonstrated their ability to furnish the country with currency ample in amount, elastic in volume, sound beyond peradventure, and every dollar of which, every moment of its existence, was worth par throughout the length and breadth of the land. A change from such a currency to another less secure is certainly an unwise experiment. It is proposed to restore State bank circulation by removing the 10 per cent tax imposed March 3, 1865. There is no fairer test of men or methods than the record they make for themselves. Every item of assets and liabilities, as shown by the trial balance of their general ledgers, of every national bank, for the whole period of their existence, has five times each year been published in the locality, reported to the Comptroller of the Currency, and become a matter of record. Additional tables resolve all composite items into detail. Additional statistical tables complete the history and workings of such banks. Special reports show the course of trade and exchange. In case of failure, equally explicit information is obtained from receiver's reports, total claims, total assets, percentage paid, percentage of loss, items of expense, including receiver's fees, and attorneys' fees.

All this information is annually reported to Congress and spread before the country. The course of trade, the material condition, the prosperity or depression of the country, are truthfully reflected in the condition of its banks. And the publication of the above conditions, in the reports of these banks, has been of inestimable value to publicists and economists. This is the record of national banks under Federal authority and Federal supervision. To compare the present national banking system with the old State banking system is to compare order with confusion—perfect system, under central control, with imperfect system, under diversified control. The banking systems of the different States, during the period that they were banks of issue, differed essentially. Some had excellent banking laws; others had very crude laws. Some had effective supervision, and some had none, or worse than none. In no State was the aggregate or percentage of loss to note-holders of State banks reported, nor the losses to creditors or stock-holders. The most careful research reveals only general statements, or estimates of loss, in the current financial literature of the time.

Congress, by resolution in 1832, directed the Secretary of the Treasury to procure and publish statistics relating to banks in the several States. Such publication was made more or less complete, with the exception of some years, until 1864*; then followed an interval until 1873, when the Comptroller of the Currency was directed to procure from official and other reliable sources and report to Congress information in relation to State banking institutions. The statistics in relation to State banks prior to 1864 have been the subject of much

* When it is stated that the statistics relating to the period prior to 1864 are mainly unofficial, it will be understood that the information conveyed is only approximately correct. The principal sources of information in compiling these statistics have been the reports of the Secretary of the Treasury to Congress since 1832, Baker's work on Banks and Banking, Blodgett's *Economica*, Elliott's *Funding System*, Thompson's *Banknote Reporter* and *Counterfeit Detector*, the *Banker's Magazine*, Hodges' new *Banknote Safeguard*, *Consideration on the Currency and Banking Systems of the United States*, by Albert Gallatin; *History of Banking in the United States*, by John Jay Knox.

study and research on the part of my predecessors. The Comptroller's report for 1876 contains elaborate tables upon this subject. The question of restoring State bank circulation gives especial value to all information of this character, and I have therefore carefully studied and analyzed all the statistics attainable upon this subject, showing the condition of State banks prior to 1864, and publish in the Appendix of this report, arranged in convenient form, tables presenting such information.

The most notable feature of the State-bank circulation was the violent expansion and contraction to which it was subject.

The charter of the United States Bank expired March 4, 1811. Mr. Gallatin made the following estimate of the total circulation of the country, including notes of the Bank of the United States: In 1811, \$28,100,000; in 1815, \$45,500,000; in 1816, \$68,000,000; and in 1820, \$44,863,000.

In 1840, according to Knox, there were in Ohio thirty-seven banks, with \$10,000,000 capital. January 1, 1845, there were but eight banks in operation, with a capital of \$2,171,807. Up to and including 1856 thirty-six of the banks organized under the laws of that State had failed, their notes being wholly worthless, and eighteen more had failed, their notes being worth 50 to 75 cents on the dollar. From January 1, 1857 the circulation of the whole country shrank from \$214,788,892 to \$155,208,744 on January 1, 1858, a decrease of over \$59,000,000 in one year (Report of Secretary of the Treasury). The circulation of Illinois increased from \$5,500,000 in 1857 to \$12,300,000 in 1861. (Knox.) Much of this circulation was secured by various forms of security, and its redemption provided for by State authority. Yet it was seldom that this security proved adequate. The Bankers' Magazine for February, 1858, advertised a list of twenty-eight suspended banks in Indiana whose notes would be redeemed by the auditor of that State at the following rates: ten at par, and the remainder at prices ranging from 97 down to 69. According to the same authority, in July, 1859, a convention of Wisconsin bankers, held at Milwaukee, fixed the discount on Illinois bank bills at 1 per cent until September 20, and at 3 per cent thereafter. This action was retaliatory, and simply established the same discount upon Illinois bills that Illinois had adopted as to Wisconsin. In April, 1859, the Indiana banks determined not to accept the notes of Illinois or Wisconsin. All bank notes of interior banks were at a discount in New York (many unsalable) from 50 per cent down to the current exchange, which was charged against the notes of perfectly solvent banks.

The above instances illustrate the friction existing between different States.

The cost of exchange on commercial centers was greatly increased under State-bank circulation. Now a man in Montana deposits his money in his local bank and buys Chicago exchange. His money is as good in Chicago as Helena, and he simply pays the cost of transmittal. In fact, the competition for business is so intense and the indulgence of banks correspondingly great that frequently when an interior merchant goes to New York to buy goods he takes a letter of introduction from his home bank to their New York bank correspondent, draws checks for the amount of his purchases upon his home bank, which are paid by the New York correspondent and debited to the home bank. Thus the item of exchange disappears entirely.

The dangers of counterfeiting under the national-banking system are at a minimum. The bills are printed by the Government upon

carefully prepared paper made by the Government and never out of the Government's possession. If circulating notes were to be printed by the forty-four different States, the opportunities for counterfeiting would be multiplied. Under the old State-bank system counterfeiting was an established industry, and a description of the methods and devices possesses the qualities of a romance. From January 1 to April 1, 1859,* there appeared 242 new counterfeits. Hon. John Jay Knox (whose long incumbency of the office of Comptroller of the Currency, as well as his qualities as a student of finance, entitles his judgment to highest consideration) estimates the average loss to note-holders under the old State-bank system at 5 per cent. As before remarked, no estimate can be made of the loss to creditors and stockholders. By advertising for the redemption of circulating notes the statutory period and refusing all later presentations, it frequently happened that the stockholders reaped large profits where the note-holders met almost total loss.

I have given the above random illustrations as suggestive simply of the evils attendant upon the old State-bank circulation. It is by no means exhaustive. I am aware that the present can hardly be compared to antebellum times, and that the changed conditions which now exist would necessarily obviate some and soften many of the evils attendant upon State-bank circulation.

In order to furnish a modern standard of comparison between national banks and those other than national, Comptroller Knox reported statistics, showing the number of failures of State, savings banks, and private bankers, for the three years ending January 1, 1879. The number of failures was 210; total claims, \$88,440,028; amount paid and to be paid, \$58,152,638; losses, \$32,616,661; upon which he comments:

The average annual loss sustained by creditors during the past sixteen years by the insolvency of national banks throughout the United States has been \$390,012, and that occasioned by the failures of banks other than national, as shown by the incomplete data obtained by the Comptroller, has for the last three years been not less than \$10,872,220.

Hon. Edward S. Lacey, in his report as Comptroller for the year 1891, gave a list of failures in the United States of bankers, brokers, trust companies, and savings banks, for the year ended June 30, 1891. "These number, in all, 117 institutions, having liabilities estimated at \$38,271,511, and assets valued at \$20,794,092. (Bradstreet.)"

Through the courtesy of Bradstreet I am able to report, in a table to be found in the Appendix,† the failures of State, savings, and private banks, and loan and trust companies for the year ended June 30, 1892. The number is sixty-nine. Aggregate liabilities, \$11,024,628. Estimated value of assets, \$6,125,189. The percentage of assets to liabilities 55.56.

The seventeen national banks that failed during the last report year had aggregate liabilities amounting to \$12,538,448. Estimated value of assets, \$10,750,347. Percentage of assets to liabilities, 85.74.

However recent the comparison the conclusion is in favor of the national-bank system.

If the forty-four States are to furnish the currency of the country, then we will have a chain of sovereignties furnishing our circulating medium, each with varying laws and varying supervision, and, like all chains, the system as a whole would be no stronger than its weakest

* Thompson's Bank Note Reporter and Counterfeit Detector.

† This appendix, which is omitted for want of space, will be found in the separate volumes of the Comptroller's report.

link. Disorganized finance in one State would affect all. Argentine financial troubles precipitated the Barings failure at a time when this country was generally prosperous; and yet it produced a quasi panic in the United States and cast a cloud over the financial horizon of the whole world which has not yet fully disappeared. Banking is not a philanthropical business and banks will not issue circulating notes unless it is profitable. Manifestly issuing notes would be most profitable where greatest latitude was allowed or greatest laxity prevailed, and with the circulation of any State discredited or the particular banks of any State discredited, conservative bankers and conservative business men would have to discriminate against such bills.

We all know the practical machinery employed to enforce such discrimination. Our State boundaries and commercial centers would be policed with brokers' offices, and commerce would be compelled to pause at State lines and pay the exchange demanded in order to provide itself with money acceptable in the locality where proposed business was to be done. The bill of a perfectly solvent bank in Oregon would be worth just as much less than its face in Chicago or New York as it would cost to send such bill to Oregon for redemption and secure the proceeds in return—cost of transmission each way and interest for the time required—in short, exchange. It would be precisely on a par with the note of any equally reputable business firm. The only way this discount could be avoided would be to provide for the redemption of such notes in Chicago, New York, Boston, and other money centers. Should interior and far Western banks make their bills worth par throughout the country by providing for their redemption at convenient money centers, it would compel them to keep an amount of idle reserve with their redemption agents that would seriously impair the profits on circulation. And the United States Government would not facilitate banking transactions then, as it does now, by receiving money at its subtreasuries and transporting the same to any part of the country for the meager charge of 15 to 50 cents per \$1,000.

A bank bill or note is a noninterest-bearing obligation payable to bearer upon demand, in lawful money, title to which passes by delivery. The value of such note depends upon the financial credit of the bank issuing the same, the special provision of law for its redemption, the security set apart for such purpose, the fidelity with which such laws are enforced, as to redemption, the character of supervision, and the degree of conservative banking thereby insured. The profit to a bank issuing such bills depends altogether upon the length of time they remain outstanding before being presented for redemption. With the facilities afforded by railway and express companies for presenting such notes for redemption, it is probable that they would speedily find their way back to the place of issue. This would seriously impair the profits and would necessitate more favorable conditions of issue in order to render the issuing of circulation profitable. No circulation will issue unless there is a profit in it. The fact of the probable and speedy return of this circulation to the locality of issue is made an argument in its favor, inferring therefrom that each locality would be abundantly supplied with money. A bad penny always returns, and the tinge of doubt that would attend this State-bank circulation would doubtless give it a homeward impetus. But bear in mind that it would be worth no more at the place of issue, though passing at par, than in Boston or New York. By just such a percentage as its purchasing power was diminished in our commercial centers, by just that percentage would the price of commodities be appreciated where it passed at par. This is an inevitable law attendant upon depreciated currency.

The stream that flows from the mountain to the sea obeys no more natural law than that which accumulates currency in commercial centers. If the water stood in pools on the mountain it would necessarily be pretty damp at the seaboard, and, if these localities that so loudly clamor for more money had all the currency they wanted, that same currency would be a drug in banking centers. There is money enough, and the range of interest for the past year has been phenomenally low, and, as before stated, any bank in any part of the country could have had any quantity of money transported to it at the moderate charge of 15 to 50 cents per \$1,000. But such bank must have the equivalent of money; it must have securities, or receivables, or some form of credits, acceptable, in order to get the money. And right here is the trouble. This clamor for more money comes from the newer, less-developed sections of the country, and from people who have something to sell that no one wants to buy. The securities they offer do not commend themselves to investors. No amount of currency would correct this. They say, "Money is plenty while the crop is being moved, but we want it plenty at all times." When the crop is gone, what have they to represent money, with which to buy money? People can get money for their labor and for their produce. They can borrow upon good collaterals, real or personal. People with any equivalent of money can get it. This whole trouble is born of the heresy, which has a strangely extended hold upon the public mind, that the Government can create wealth and that if there were more money people could, in some unexplained way, obtain it without rendering an equivalent.

A conditional repeal of this 10 per cent tax is proposed, conditioned upon compliance by the State banks with certain regulations imposed by Congress, designed to secure circulation and protect note-holders against loss. Such State banks would then be national banks for the purpose of issuing circulating notes, and Congress must provide for their supervision and examination, to see that the laws are complied with. Can currency be better taken out by a bank organized under a State law than under an act of Congress? Would Congress or the country gain anything by the proposed divided jurisdiction over these banks of issue? Would not division lead to conflict and confusion? All national banks make reports of condition to the Comptroller, on a past day, fixed by him, *in such form* as the Comptroller prescribes, and upon blanks furnished by him. These forms are very complete as to balance sheet and detail. In order to comply with these calls a bank's books must be so kept as to furnish the required information. These reports are of very great value to the banks themselves, in systematizing their bookkeeping and insuring good and uniform methods of business. The information reported, all on the same date, is of great value to the public. What would be gained by denationalizing our banks in all respects, except as to circulation? Can the various State legislatures be depended upon to provide better laws and better supervision than Congress?

It is argued that 92 per cent of all business transactions consummated through banks are represented by credits—that is, exchanges and offsets—and that 8 per cent only is represented by money. The Government does not assume to regulate the 92 per cent. Why should it the 8 per cent? Why not as well allow State bank notes to circulate? Their acceptance is purely voluntary. That statement is theoretically true, but practically it is wholly false. A banker, or large merchant or manufacturer, may be in a position, equipped with skilled

men or expert information, to exercise discrimination between the strong and the weak banks. But what can the artisan, the day laborer, the miner, or the farmer know of such a matter? From the nature of their calling they can exercise no discrimination. They know, and they can only know, that the Government allows such bills to circulate, in form and semblance of money, and they have the right to hold the Government responsible that it be worth 100 cents on the dollar, whether it comes from New York or New Mexico.

The Constitution of the United States prohibits the States from coining money or making anything except gold and silver legal tender. State-bank bills could not become a legal tender. Neither are national-bank bills. State-bank bills when issued add just so much to the liabilities of the bank. They would circulate freely in times of prosperity and confidence. In times of monetary stringency and general distrust they would return to the banks for redemption. They would have to be redeemed in legal-tender money provided by Congress. Congress must, under the Constitution, provide all the money that possesses a full debt-paying power. By every consideration of sound business principles it should provide all the money that the country requires. No public interest can be served by dividing this function with the forty-four States. Every period of financial depression in the past resulted in the suspension of specie payments, more or less general, by the banks; that is, resulted in the inability of the banks to redeem their notes. The same conditions would produce similar results in the future. If State-bank notes are allowed to circulate, their acceptance is not voluntary; it becomes a business necessity. Many mine-owners, manufacturers, and large employers of labor practiced paying their help in store orders, in order to control their trade and make the extra profit. Surely, under the law, the acceptance or rejection of such orders was purely voluntary, and yet their acceptance for fear of losing their employment was general.

So great did this abuse become that many States have enacted laws compelling corporations to pay their laborers, at regular intervals, in money. The wealthy class could provide themselves with the means of discriminating against the notes of weak banks, and if they found themselves possessed of any would proceed to work them off upon their less fortunate neighbors. That is the record of the past. It would be the experience of the future. To the average laboring man a bank-note reporter and detector would be as inexplicable as the binomial theorem. When a bank suspends, the fact that the note is secured and will be eventually paid is poor consolation to the laborer who needs his money for his daily use. The note of a failed national-bank is as good as that of any bank in the system. The restoration of State-bank circulation portends disaster to that class of our citizens who most need and have most right to ask protection from the Government. State-bank circulation loses its money power in a crisis. It is a source of weakness and adds to the danger. Instead of paying debts it comes forward itself to be paid.

CLEAN MONEY.

Currency, as applied to the money of a country, has been defined as a "continuous succession of uses." A little reflection upon such continuous use, the journey from hand to hand, till to till, pocket to pocket, over the damp counter of the saloon, through the necessarily soiled hands of honest industry, treasured by the poor and carried in close proximity to the person, it is easy to realize that it becomes "filthy lucre." Soiled

paper money is popularly believed to be a potent means of disseminating infectious and contagious diseases. The Bank of England never reissues a note.

The statute provides for the redemption of United States notes when they "are so mutilated or otherwise injured as to be *unfit for use*," and for the redemption of national-bank notes when they are "worn, defaced, mutilated, or otherwise *unfit for circulation*." A note with the accumulated filth of continuous use is unfit for circulation and should be redeemed. Send in the old and let the people have new and clean money. My experience as examiner in the discount and savings banks of New York has impressed this matter upon me.

The following table gives the number of banks organized during the year ended October 31, 1892, in each State and Territory, with their aggregate capital:

States and Territories.	No. of banks.	Capital.	States and Territories.	No. of banks.	Capital.
Texas.....	22	\$1,445,000	New York.....	2	\$300,000
Iowa.....	13	725,000	California.....	2	150,000
Indiana.....	12	1,110,000	New Mexico.....	2	100,000
Ohio.....	11	2,000,000	Oklahoma.....	2	100,000
Pennsylvania.....	10	700,000	Wyoming.....	2	100,000
Illinois.....	9	2,500,000	Missouri.....	1	200,000
Minnesota.....	9	710,000	Virginia.....	1	200,000
Washington.....	8	700,000	Georgia.....	1	150,000
Massachusetts.....	7	650,000	North Carolina.....	1	125,000
Wisconsin.....	5	500,000	Arizona.....	1	100,000
West Virginia.....	5	350,000	Alabama.....	1	100,000
Colorado.....	4	260,000	Florida.....	1	100,000
Idaho.....	4	200,000	Kentucky.....	1	100,000
New Hampshire.....	3	250,000	Maryland.....	1	50,000
New Jersey.....	3	250,000	Michigan.....	1	50,000
Kansas.....	3	200,000	Nebraska.....	1	50,000
Montana.....	3	200,000	North Dakota.....	1	50,000
Tennessee.....	3	160,000	Utah.....	1	50,000
Maine.....	3	150,000			
Indian Territory.....	3	150,000	Total.....	163	15,285,000

In point of numerical accessions to the system, Texas leads with twenty-two banks; Iowa, Indiana, Ohio, and Pennsylvania following in the order named. Illinois, however, provided the largest amount of capital. It has been noticeable for several years that the large proportion of increase in the number of active national banks is assignable to those States and Territories located West of the Mississippi River and in the Southern States. Of the one hundred and sixty-three banks organized during the past year, eighty-two are located in States and Territories west of the Mississippi, and thirty-six are located in the Southern States. Pennsylvania still has the greatest number of national banks in operation, Massachusetts the greatest aggregate capital, and New York the largest amount of deposits. As prosperity and population increase in the western portion of the country, extending from north to south, so the privileges of the national banking system are availed of in contrast with private banks and other financial corporations organized under State laws. During the past year the seventeen failures were widely distributed, there having been three in Kansas; in New Mexico and Texas two each, and in other States only one. The following table exhibits the number of banks organized, failed, and in voluntary liquidation, and the net increase or decrease, numerically, each year since 1863:

NUMBER AND AUTHORIZED CAPITAL OF BANKS ORGANIZED AND THE NUMBER AND CAPITAL OF BANKS CLOSED IN EACH YEAR ENDED OCTOBER 31 SINCE THE ESTABLISHMENT OF THE NATIONAL BANKING SYSTEM, WITH THE YEARLY INCREASE OR DECREASE.

Year.	Organized.		Closed.				Net yearly in-crease.		Net yearly decrease.	
			In voluntary liquidation.		Insolvent.					
	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.
1863.	134	\$16,378,700					134	\$16,378,700		
1864.	453	79,366,950	3				450	79,366,950		
1865.	1,014	242,542,982	6	\$530,000	1	\$50,000	1,007	242,162,982		
1866.	62	8,515,150	4	650,000	2	500,000	56	7,365,150		
1867.	10	4,260,300	12	2,160,000	6	1,170,000		930,300	8	
1868.	12	1,210,000	18	2,445,500	4	410,000			10	\$1,645,500
1869.	9	1,500,000	17	3,372,710	1	50,000			9	1,922,710
1870.	22	2,736,000	14	2,550,000	1	250,000	7			64,000
1871.	170	19,519,000	11	1,450,000			159	18,069,000		
1872.	175	18,988,000	11	2,180,500	6	1,806,100	158	15,001,400		
1873.	68	7,602,700	21	3,524,700	11	3,825,000	36	253,000		
1874.	71	6,745,500	20	2,795,000	3	250,000	48	3,700,500		
1875.	107	12,104,000	38	3,820,000	5	1,000,000	64	7,283,500		
1876.	36	3,189,800	32	2,565,000	9	965,000			5	340,200
1877.	29	2,589,000	26	2,539,500	10	3,344,000			7	3,294,500
1878.	28	2,775,000	41	4,237,500	14	2,612,500			27	4,075,000
1879.	38	3,595,000	33	3,750,000	8	1,230,000			3	1,385,000
1880.	57	6,374,170	9	570,000	3	700,000	45	5,104,170		
1881.	86	9,651,050	26	1,920,000			60	7,731,050		
1882.	227	30,038,300	78	16,120,000	3	1,561,300	146	12,357,000		
1883.	262	28,654,350	40	7,736,000	2	250,000	220	20,668,350		
1884.	191	16,042,230	30	3,647,250	11	1,285,000	150	11,109,980		
1885.	145	16,938,000	85	17,856,590	4	600,000	56			1,518,500
1886.	174	21,358,000	25	1,651,100	8	650,000	141	19,056,900		
1887.	225	30,546,000	25	2,537,450	8	1,550,100	192	26,458,550		
1888.	132	12,053,000	34	4,171,000	8	1,900,000	90	5,982,000		
1889.	211	21,240,000	41	4,316,000	2	250,000	168	16,674,000		
1890.	307	36,250,000	50	5,050,000	9	750,000	248	30,450,000		
1891.	193	20,700,000	41	4,485,000	25	3,622,000	127	12,593,000		
1892.	163	15,285,000	53	6,157,300	17	2,450,000	93	6,677,500		
Total	4,811	698,748,182	844	114,588,501	181	33,030,900	3,855	565,374,282	69	14,245,500
Deduct de-crease							69	14,245,500		
Total net in-crease							*3,786	†551,128,782		

* Two banks restored to solvency, making 3,788 going banks.

† The total authorized capital stock on October 31 was \$693,868,665; the paid-in capital, \$692,512,330, including the capital stock of liquidating and insolvent banks which have not deposited lawful money for the retirement of their circulating notes.

As stated elsewhere with more particularity, the failures during the past year were not disastrous, and in proportion to the number in active operation were not so numerous as in some preceding years.

AMENDMENTS TO THE LAWS.

The Comptroller of the Currency is required annually to report "any amendments to the laws relative to banking by which the system may be improved, and the security of the holders of its notes and other creditors may be increased."

(1) In my judgment the law should be amended so as to provided as follows: That the minimum deposit of Government bonds, required by national banks, be reduced to \$1,000 in case of banks of \$50,000 capital, and to \$5,000 in cases of banks whose capital exceeds \$50,000. Such deposit would be sufficient to guarantee the payment of all expenses and assessments imposed by law. Banks are no longer organized for the purpose of issuing circulation, and when organized to do business as banks of discount and deposit it is clearly a hardship to require them to purchase these high-priced Government bonds beyond the amount above suggested.

(2) That any national bank be allowed to issue notes equal to the par value of the United States bonds which it may purchase and assign to the Treasurer of the United States for the purpose of securing circulation.

(3) That the monthly withdrawal of bonds pledged to secure circulation shall not exceed four and a half millions in the aggregate. Should withdrawals equal the amount named in any month (which is unlikely) such amount would be offset by the additional circulation issued under the second amendment suggested.

(4) That the tax on national-bank circulation be repealed. The banks have already paid into the Treasury \$72,670,412.30 in taxes upon circulation. The banks should only be assessed an amount sufficient to defray the actual cost to the Government of providing circulation.

(5) That the limit of the amount which may be loaned to any person, company, corporation, or firm, to 10 per cent of the capital stock of the bank, be so amended as to read "capital and surplus." There should be an additional amendment making an exception in favor of temporary loans, secured by collateral, in our largest business centers.*

(6) That the Government issue bonds, with a long period to run and at a low rate of interest, with which to retire the present bonded debt of the United States, and which bonds may be used as a basis to secure national-bank circulation.*

(7) That the Comptroller of the Currency, with the approval of the Secretary of the Treasury, be empowered to remove officers and directors of a bank for violations of law, leaving the vacancy to be filled in the usual way; first giving such officers and directors an opportunity to be heard.

(8) That bank examiners be required to take an oath of office before entering upon the discharge of their duties, and to give a bond in such amount and with such sureties as the Comptroller of the Currency may require.

(9) That the Comptroller of the Currency be allowed to appoint two general examiners, of conspicuous ability and experience, to be paid out of the public funds, whose duty it shall be to visit, assist, and supervise the various examiners in their several districts, in order to secure uniformity in method and greater efficiency in work.

(10) That the law be so amended as to prohibit officers or employes of a bank from borrowing its funds in any manner except upon application to and approval by the board of direction.

(11) In order to facilitate the collection of assessments upon shareholders in failed national banks, that the receivers of such banks be required to file with the county clerk or register of each county where any shareholder may reside a statement showing the names of shareholders residing in such county and the amount of stock held by them respectively; the filing of such statement to constitute a lien upon the realty of such shareholders, which lien may be vacated, upon motion, by giving proper bond, and which shall be discharged, by the receiver, upon payment of the assessment.

(12) Section 380, United States Revised Statutes, reads as follows:

All suits and proceedings arising out of the provisions of law governing national banking associations, in which the United States or any of its officers or agents shall be parties, shall be conducted by the district attorneys of the several districts, under the direction and supervision of the Solicitor of the Treasury.

Under this section it is claimed that United States district attorneys are *ex-officio* attorneys of the receivers of all failed national banks

* Discussed elsewhere in this report,

located within their respective districts, and that all suits and proceedings must be instituted by or through them. It is difficult to believe that the courts will finally sustain such a construction, that a simple action for debt, which can be maintained in a State court as well as in the United States court, and is not based upon any provision of the national-bank act, falls within the provisions of said act, or that a receiver of a failed national bank is an "agent" of the United States within the meaning of said section.

It is difficult to believe that Congress has the power to impose the services of any attorney upon such a trust, where the assets are wholly private property, belonging to creditors and shareholders. Certain it is that had Congress intended that such a broad construction would be put upon this section it would have made some provision for exceptional cases. It is a physical impossibility for the various United States attorneys to act as attorney or counsel for the receiver. In many instances they reside several hundred miles distant from the trust. In other instances there are so many trusts within a single district that the United States attorney can not attend to all the business to be done. The result in such cases is that where United States attorneys insist upon being employed they become attorneys of record, nominally appearing in all actions or proceedings, while some resident attorney does the actual work. As a consequence the trust is obliged to pay double fees for having its work done.

If the United States attorney must be employed in accordance with the above section, then every time there is a change in such officer it would necessitate the substitution of his successor in office, thus bringing in an entirely new man, with no familiarity with the pending litigation. Under such circumstances the usual practice has been to retain the ex-district attorney as counsel, thus producing a double charge for the services rendered.

Many United States attorneys make no claim to be employed. Others when confronted with the situation relinquish their claim, but still others insist upon being employed, and, when not employed, insist upon being paid a fee for every act that is done by the attorney in the regular administration of the affairs of the trust. The Department has in its possession bills rendered by United States attorneys who have never performed any act for the benefit of the trust, have never been consulted by the receiver, and never in any way had any connection with the affairs of the failed bank, except to ascertain from the record what suits and proceedings had been instituted and then have made such suits and proceedings a basis of claim for compensation.

I append a table showing the various failed banks, their location, and the location of the different United States attorneys who would have to be employed by the receiver in case the construction sought to be placed upon section 380 is a proper one. Also, the distance at which such United States attorneys are located from the respective trusts.

From this table will clearly appear the physical inconvenience, if not impossibility, of these United States attorneys acting as attorneys for various receivers. Surely these attorneys ought not to be paid for what they can not and do not do. These trusts should not be subjected to double fees, and the above section should be amended so as to provide that attorneys other than United States attorneys may be employed by receivers of failed banks, whenever in the opinion of the Comptroller of the Currency such employment will be for the interest of a trust.

TITLE AND LOCATION OF EACH RECEIVERSHIP WITH LOCATION OF UNITED STATES ATTORNEY.

Name of each failed bank.	Location of trust.	Location of United States attorney.	Distance apart.
			<i>Miles.</i>
First National Bank	Anderson, Ind	Indianapolis	36
Third National Bank	Chicago, Ill.	Chicago	
German-American National Bank	Washington, D. C.	Washington	
Mechanics' National Bank	Newark, N. J.	Jersey City	8
Pacific National Bank	Boston, Mass.	Boston	
First National Bank	Union City, Pa.	Pittsburg	143
Do	Leadville, Colo.	Denver	151
Do	St. Albans, Vt.	Northfield	67
Do	Monmouth, Ill.	Springfield	85
Marine National Bank	New York City	New York City	
First National Bank	Livingston, Mont.	Helena	123
Do	Albion, N. Y.	Buffalo	50
Middletown National Bank	Middletown, N. Y.	New York City	67
Exchange National Bank	Norfolk, Va.	Norfolk	
First National Bank	Sioux Falls, S. Dak.	Huron	106
Do	Pine Bluff, Ark.	Little Rock	43
Fidelity National Bank	Cincinnati, Ohio	Cincinnati	
Fifth National Bank	St. Louis, Mo.	St. Louis	
First National Bank	Auburn, N. Y.	Buffalo	135
Commercial National Bank	Dubuque, Iowa	Fort Dodge	192
Madison National Bank	Madison, S. Dak.	Huron	72
California National Bank	San Francisco, Cal.	San Francisco	
First National Bank	Anoka, Minn.	St. Paul	29
Do	Sheffield, Ala.	Birmingham	127
Do	Abilene, Kans.	Topeka	96
Third National Bank	Malone, N. Y.	Buffalo	333
Harper National Bank	Harper, Kans.	Topeka	229
Gloucester City National Bank	Gloucester City, N. J.	Jersey City	94
Park National Bank	Chicago, Ill.	Chicago	
State National Bank	Wellington, Kans.	Topeka	193
Kingman National Bank	Kingman, Kans.	do	200
First National Bank	Alma, Kans.	do	37
Do	Belleville, Kans.	do	152
Do	Meade Center, Kans.	do	301
American National Bank	Arkansas City, Kans.	do	193
City National Bank	Hastings, Nebr.	Omaha	151
Peoples' National Bank	Fayetteville, N. C.	Warrenton	142
Spokane National Bank	Spokane Falls, Wash.	Spokane Falls	
First National Bank	Ellsworth, Kans.	Topeka	156
Pratt County National Bank	Pratt, Kans.	do	208
Second National Bank	McPherson, Kans.	do	128
Keystone National Bank	Philadelphia, Pa.	Philadelphia	
Spring Garden National Bank	do	do	
First National Bank	Red Cloud, Nebr.	Omaha	192
National City National Bank	Marshall, Mich.	Bay City	146
Central Nebraska National Bank	Broken Bow, Nebr.	Omaha	225
Florence National Bank	Florence, Ala.	Birmingham	132
Red Cloud National Bank	Red Cloud, Nebr.	Omaha	192
Ninth National Bank	Dallas, Tex.	Dallas	
First National Bank	Kansas City, Kans.	Topeka	67
Do	Falaska, Fla.	Jacksonville	56
Rio Grande National Bank	Laredo, Tex.	San Antonio	154
First National Bank	Coldwater, Kans.	Topeka	302
Do	Clearfield, Pa.	Pittsburg	173
Maverick National Bank	Boston, Mass.	Boston	
Corry National Bank	Corry, Pa.	Pittsburg	154
California National Bank	San Diego, Cal.	Los Angeles	127
Cheyenne National Bank	Cheyenne, Wyo.	Sundance	435
First National Bank	Wilmington, N. C.	Warrenton	200
Huron National Bank	Huron, S. Dak.	Huron	
First National Bank	Muncy, Pa.	Pittsburg	225
Do	Downs, Kans.	Topeka	186
Bell County National Bank	Temple, Tex.	Dallas	134
First National Bank	Deming, N. Mex.	Santa Fé	316
Do	Silver City, N. Mex.	do	364
Lima National Bank	Lima, Ohio	Cleveland	148
Cherryvale National Bank	Cherryvale, Kans.	Topeka	151
First National Bank	Rockwall, Tex.	Dallas	28
National Bank of Guthrie	Guthrie, Okla.	Guthrie	
First National Bank	Erie, Kans.	Topeka	140
Vincennes National Bank	Vincennes, Ind.	Indianapolis	117

CLOSED NATIONAL BANKS.

The following statement exhibits the title, capital, and circulation issued, redeemed, and outstanding of associations which were closed to business during the year ended October 31, 1892. Of these 70 associations, 53 went into voluntary liquidation and 17 into the hands of receivers.

NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1892, IN EACH STATE AND TERRITORY, WITH CAPITAL AND CIRCULATION.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Out-standing.
Maverick National Bank, Boston, Mass.*	Dec. 31, 1864	Nov. 2, 1891	\$400,000	\$78,894	\$30,064	\$48,830
Citizens' National Bank, Colorado, Tex.	Aug. 14, 1890	Nov. 3, 1891	60,000	13,500	10,030	3,470
Corry National Bank, Corry, Pa.*	Nov. 12, 1864	Nov. 7, 1891	100,000	96,180	33,058	63,122
California National Bank, San Diego, Cal.*	Dec. 29, 1887	Nov. 12, 1891	500,000	45,000	.....	45,000
Cheyenne National Bank, Cheyenne, Wyo.*	Dec. 2, 1885	Nov. 13, 1891	150,000	33,750	.....	33,750
First National Bank, Plymouth, Mich.	Jan. 5, 1872	Nov. 14, 1891	50,000	45,000	12,173	32,827
First National Bank, Wilmington, N. C.*	July 25, 1866	Nov. 24, 1891	250,000	52,880	.....	52,880
National Bank of Wooster, Ohio	Dec. 29, 1871	Nov. 29, 1891	53,900	48,510	12,016	36,494
Indiana National Bank, Lafayette, Ind.	Apr. 22, 1872	Nov. 30, 1891	100,000	90,000	20,573	69,427
First National Bank, La Grange, Ga.	Dec. 20, 1883	Dec. 1, 1891	52,000	11,700	5,660	6,040
Defiance National Bank, Defiance, Ohio	Dec. 22, 1871	Dec. 7, 1891	100,000	22,500	6,239	16,261
Produce National Bank, Philadelphia, Pa.	May 19, 1886	Dec. 8, 1891	300,000	45,000	16,240	28,760
Huron National Bank, Huron, S. Dak.*	Nov. 21, 1884	Dec. 18, 1891	75,000	18,000	.....	18,000
First National Bank, Burlington, Wis.	Feb. 3, 1872	Dec. 19, 1891	50,000	10,750	2,481	8,269
Merchants' National Bank, Kansas City, Mo.	Dec. 2, 1879	Dec. 22, 1891	1,000,000	45,000	10,010	34,990
First National Bank, Manitowoc, Wis.	Mar. 1, 1865	Dec. 26, 1891	50,000	14,816	3,010	11,806
First National Bank, Fairfield, Tex.	Apr. 22, 1890	Dec. 28, 1891	50,000	11,250	3,200	8,050
Commonwealth National Bank, Philadelphia, Pa.	Dec. 14, 1864	Dec. 31, 1891	208,000	65,480	19,620	45,860
Merchants' National Bank, Fort Dodge, Iowa.	Mar. 20, 1872	.....do.....	100,000	22,500	5,010	17,490
First National Bank, Muncy, Pa.*	Feb. 23, 1865	Jan. 11, 1892	100,000	94,899	20,250	65,649
Giles National Bank, Pulaski, Tenn.	May 31, 1872	Jan. 12, 1892	100,000	22,500	4,662	17,838
First National Bank, Quanah, Tex.	Oct. 24, 1889	.....do.....	50,000	11,250	2,550	8,700
Northwestern National Bank, Aberdeen, S. Dak.	Oct. 22, 1888	Jan. 15, 1892	100,000	22,500	6,030	16,470
Castleton National Bank, Castleton, Vt.	Oct. 21, 1865	Jan. 22, 1892	50,000	14,630	3,000	11,630
First National Bank, Downs, Kans.*	Oct. 12, 1886	Jan. 23, 1892	50,000	10,750	2,880	7,870
Bell County National Bank, Temple, Tex.*	Aug. 25, 1890	Feb. 3, 1892	50,000	11,250	.....	11,250
First National Bank, Deming, N. Mex.*	Apr. 22, 1884	.....do.....	100,000	22,500	7,540	14,960
First National Bank, Silver City, N. Mex.*	Sept. 17, 1886	.....do.....	50,000	11,250	.....	11,250
First National Bank, Chamberlain, S. Dak.	Mar. 31, 1883	Feb. 6, 1892	50,000	11,250	3,170	8,080
Sedan National Bank, Sedan, Kans.	Nov. 5, 1889	Feb. 9, 1892	50,000	11,250	2,470	8,780
Bronson National Bank, Painted Post, N. Y.	Oct. 5, 1887	Feb. 29, 1892	50,000	22,500	5,660	16,840
Lima National Bank, Lima, Ohio*	Jan. 16, 1883	Mar. 1, 1892	200,000	45,000	9,978	35,022
First National Bank, Ainsworth, Nebr.	Aug. 12, 1889	.....do.....	50,000	11,250	2,160	9,090

* Failed.

NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1892, IN EACH STATE AND TERRITORY, WITH CAPITAL AND CIRCULATION—Continued.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Out-standing.
Lansing National Bank, Lansing, Mich.	Apr. 4, 1872	Mar. 5, 1892	\$185,600	\$36,700	\$5,980	\$30,720
First National Bank, Leoti, Kans.	Feb. 7, 1888	do	50,000	10,250	3,680	6,570
First National Bank, Blaine, Wash.	Nov. 20, 1890	Mar. 9, 1892	50,000	11,250	5,050	6,200
Erath County National Bank, Stephenville, Tex.	July 25, 1889	Mar. 15, 1892	50,000	11,250	2,350	8,900
American National Bank, Birmingham, Ala.	June 23, 1887	Mar. 22, 1892	250,000	45,000	14,530	30,470
First National Bank, Wilber, Nebr.	July 3, 1883	do	50,000	13,000	2,060	10,940
First National Bank, New London, Ohio	May 11, 1872	Mar. 23, 1892	50,000	11,250	2,018	8,332
First National Bank, Greenville, Mich.	Oct. 7, 1872	Mar. 28, 1892	50,000	11,250	2,775	8,475
National Exchange Bank, Columbus, Ohio	Nov. 30, 1864	Apr. 1, 1892	100,000	50,670	9,960	40,710
Citizens' National Bank, Roanoke, Va.	Mar. 10, 1891	Apr. 4, 1892	100,000	21,700	3,920	17,780
Inter-State National Bank, New York, N. Y.	Nov. 7, 1889	Apr. 15, 1892	200,000	45,000	9,980	35,020
First National Bank, Platte City, Mo.	May 31, 1890	Apr. 25, 1892	50,000	11,250	1,550	9,700
Citizens' National Bank, Mankato, Minn.	June 27, 1872	Apr. 27, 1892	70,000	15,750	2,483	13,267
First National Bank, Jetmore, Kans.	Oct. 29, 1887	Apr. 30, 1892	50,000	11,250	1,780	9,470
Tampa National Bank, Tampa, Fla.	Mar. 26, 1891	May 2, 1892	50,000	11,250	1,800	9,450
Birmingham National Bank, Birmingham, Ala.	Apr. 23, 1887	do	250,000	45,000	13,600	31,400
Cherryvale National Bank, Cherryvale, Kans.*	Apr. 16, 1890	June 10, 1892	50,000	11,250	.....	11,250
First National Bank, Rockwall, Tex.*	May 29, 1888	June 11, 1892	125,000	26,720	.....	26,720
National Bank of Guthrie, Okla.*	July 31, 1890	June 13, 1892	100,000	21,800	1,910	19,890
First National Bank, Stafford, Kans.	Mar. 7, 1888	June 15, 1892	50,000	11,250	1,320	9,930
National Bank of Commerce, Hutchinson, Kans.	Mar. 30, 1888	do	100,000	22,500	2,800	19,700
First National Bank, Grafton, Mass.	Jan. 7, 1864	June 21, 1892	100,000	25,102	2,611	22,461
First National Bank, Erie, Kans.*	Jan. 15, 1889	June 25, 1892	50,000	11,250	1,450	9,800
First National Bank, Dorchester, Nebr.	Sept. 8, 1885	July 5, 1892	50,000	11,250	1,060	10,190
First National Bank, Salina, Kans.	June 27, 1881	do	150,000	33,750	2,090	31,660
Vincennes National Bank, Vincennes, Ind.*	July 17, 1865	July 6, 1892	100,000	41,320	12,070	29,250
Ashtabula National Bank, Ashtabula, Ohio	Aug. 22, 1872	July 10, 1892	80,000	67,850	4,700	63,150
Lincoln National Bank, Lincoln, Nebr.	July 6, 1882	July 12, 1892	100,000	22,500	2,320	20,180
Second National Bank New Mexico, Santa Fe, N. Mex.	Aug. 1, 1872	July 17, 1892	150,000	33,750	2,497	31,253
First National Bank, Aurora, Mo.	Sept. 1, 1890	July 22, 1892	50,000	11,250	.....	11,250
Farmers and Traders' National Bank, Oskaloosa, Iowa.	Mar. 5, 1883	July 30, 1892	100,000	22,500	1,650	20,850
First National Bank, San Luis Obispo, Cal.	Dec. 24, 1887	Aug. 27, 1892	150,000	33,750	1,350	32,400
First National Bank, De Smet, S. Dak.	Jan. 16, 1886	Sept. 14, 1892	50,000	11,250	450	10,800
Third National Bank, Sandusky, Ohio	Oct. 28, 1872	Sept. 18, 1892	200,000	45,000	1,050	43,950
Merchants' National Bank, Chattanooga, Tenn.	Nov. 3, 1890	Sept. 24, 1892	250,000	45,000	1,170	43,830
National Bank of the Republic, Tacoma, Wash.	Sept. 30, 1890	Oct. 1, 1892	200,000	45,000	.....	45,000
Third National Bank, Urbana, Ohio	Dec. 18, 1872	Oct. 15, 1892	100,000	22,500	.....	22,500
Total			8,607,500	2,031,851	393,673	1,638,178

* Failed.

The gross liabilities of the seventeen banks which failed during the year were \$12,538,448. The estimated value of the assets is \$10,750,347, or 85.74 per cent of the liabilities.

Five of these banks failed prior to December 1, and their failure was the result of the quasi panic of 1890 and 1891, and a continuation of the bank failures which characterized the year immediately preceding.

The Maverick National Bank of Boston had liabilities of \$8,727,833, or more than two-thirds of the total liabilities of the banks failing during the year. Aside from that institution the failures were inconsequential in amount, and, as noted above, the probable loss to creditors is less than the average for previous years.

No bank has failed since July 6, 1892.

DOMESTIC EXCHANGES.

One of the great values which the national-bank system possesses is the facility it affords for obtaining accurate statistical information as to the course and character of business. With nearly four thousand banks, representing nearly every locality and every business interest, under central supervision, it is within the power of the Comptroller of the Currency to obtain data showing exact conditions of business at stated time or times.

For the purpose of showing the course and magnitude of business of the banks, my predecessors have called for the exchanges drawn by the different banks upon each other and upon the reserve and central reserve cities for a certain year. These exchanges represent the settlement of balances between the different banks and correspond exactly with the cash balances paid or received by the different banks, in settlement of their exchanges in our clearing-house cities. My immediate predecessor, Mr. Lacey, called for such information for the year ended June 30, 1890, and June 30, 1891.

Thinking that the monetary stringency that prevailed in the fall of 1890 and the early part of the year 1891 might be thought to impair the value of statistics for these years, as a criterion, I have also obtained like information for the year ended June 30, 1892. Thus we have three successive years, covering what may be fairly termed a sample period, and the information set forth in the following tables may be accepted as fairly reflecting the volume and character of the business of the banks for the periods covered, hence it will be unnecessary to call for similar information from the banks for some years to come.

Out of the 3,759 banks called upon, 3,647 complied with the Comptroller's request and furnished the data for the following table:

AMOUNT OF DRAFTS DRAWN BY NATIONAL-BANKING ASSOCIATIONS UPON NEW YORK, CHICAGO, ST. LOUIS, THE OTHER RESERVE CITIES, AND ON ALL OTHER LOCATIONS, THE NUMBER OF BANKS DRAWING UPON EACH CITY, AND THE PERCENTAGES OF DRAWINGS IN 1892.

Location of banks drawn upon.	1892.		
	Number drawing.	Amount drawn.	Per cent.
Central reserve cities:			
New York	3,427	\$7,896,467,165	60.77
Chicago	1,178	1,428,828,063	11.00
St. Louis	577	260,649,996	2.01
Other reserve cities:*			
Boston	806	1,395,937,524	10.75
Albany	69	24,007,580	.18
Philadelphia	654	546,582,679	4.21
Pittsburg	189	111,444,735	.85
Baltimore	255	88,040,141	.68
Washington	72	6,363,374	.05
New Orleans	186	36,882,816	.28
Louisville	192	43,444,458	.33
Cincinnati	404	160,648,321	1.24
Cleveland	141	31,407,145	.24
Detroit	97	55,916,023	.43
Milwaukee	111	38,974,954	.30
Kansas City	335	104,336,804	.80
St. Joseph	42	9,301,148	.07
Omaha	217	135,557,812	1.04
Brooklyn	4	756,111	.01
St. Paul	168	93,678,219	.72
Minneapolis	102	43,142,540	.33
San Francisco	241	99,946,228	.77
Des Moines	18	3,023,513	.02
All other localities	1,280	379,642,241	2.92
Total		12,994,959,590	100.00

*The total amount of drafts drawn upon other reserve cities in 1892 is \$3,029,372,125, and the percentage 23.30.

For purposes of comparison the following table, showing similar information for 1891 and 1890, is reproduced:

Location of banks drawn upon.	1891.			1890.		
	Number drawing.	Amount drawn.	Per cent.	Number drawing.	Amount drawn.	Per cent.
Central reserve cities:						
New York	3,326	\$7,836,208,250	61.31	3,147	\$7,284,982,634	63.07
Chicago	1,146	1,254,693,941	9.82	1,024	1,084,574,558	9.39
St. Louis	589	237,908,010	1.86	481	188,765,842	1.64
Other reserve cities:*						
Boston	853	1,492,266,242	11.61			
Albany	68	26,947,718	.21			
Philadelphia	664	541,333,463	4.24			
Pittsburg	204	147,213,869	1.15			
Baltimore	258	87,802,114	.69			
Washington	67	4,651,146	.04			
New Orleans	243	37,518,587	.30			
Louisville	200	56,056,805	.44			
Cincinnati	429	148,726,218	1.17			
Cleveland	128	29,473,237	.24	2,334	2,527,757,482	21.88
Detroit	105	55,549,913	.44			
Milwaukee	111	36,069,676	.29			
Kansas City	391	104,363,214	.82			
St. Joseph	57	10,556,220	.08			
Omaha	228	104,362,120	.82			
Brooklyn	6	1,771,976	.01			
St. Paul	170	75,937,658	.60			
Minneapolis	98	29,784,617	.24			
San Francisco	231	108,329,796	.85			
Des Moines	22	2,291,146	.01			
All other localities	1,325	352,396,559	2.76	1,080	464,817,739	4.02
Total		12,782,212,495	100.00		11,550,898,255	100.00

*The total amount of drafts drawn upon other reserve cities (not shown in detail in 1890) in 1891 was \$3,101,005,735 and the percentage 24.25.

From the preceding table it will be observed that the percentage of exchange drawn upon New York, Boston, and Philadelphia shows a slight loss each year, while the percentage drawn upon Chicago and St. Louis shows a slight increase, indicating that, with the growth and increase of wealth in the interior of the country, the proportionate amount of business done by these large interior cities is increased out of proportion to the seaboard cities.

The following table shows the number of banks drawing and the amount of exchange drawn by all the national banks reporting, classified by States and arranged in the order of the total amounts drawn, further subdivided so as to show the operations of the banks in reserve cities, and other banks, separately, during the year ended June 30, 1892, to which has been added a column giving corresponding totals for the years 1891 and 1890:

AMOUNT OF DRAFTS DRAWN BY ALL REPORTING BANKS IN 1892, 1891, AND 1890.

Location of drawing banks.	Reserve cities.		All other.		Total.			
	No. of banks.	Amount.	No. of banks.	Amount.	No. of banks.	Amount.	Amount.	Amount.
		1892.		1892.		1892.	1891.	1890.
Massachusetts..	55	\$750,855,974	208	\$838,970,687	263	\$1,589,826,661	\$1,647,658,703	\$1,600,009,684
Illinois.....	211	1,107,698,918	180	502,446,908	201	1,610,145,826	1,410,349,266	1,361,844,062
Pennsylvania..	67	683,986,858	305	601,541,825	372	1,285,528,683	1,277,263,733	1,130,402,494
New York.....	51	223,565,323	264	751,200,437	315	977,765,760	967,584,963	919,748,864
Ohio.....	23	583,838,742	210	337,069,717	233	920,908,459	833,471,368	772,069,028
Missouri.....	22	511,932,307	56	57,478,100	78	569,410,407	635,857,962	543,777,164
New Jersey.....			97	483,136,133	97	483,136,133	540,605,942	508,700,947
Connecticut.....			84	448,585,555	84	448,585,555	428,790,755	416,047,524
Nebraska.....	9	217,230,227	123	228,074,091	132	445,304,318	381,159,666	331,177,493
Michigan.....	7	138,763,202	94	225,819,125	101	364,582,327	369,636,997	345,484,681
Texas.....			206	330,195,197	206	330,195,197	347,699,375	241,780,749
Minnesota.....	12	250,957,152	57	125,445,060	69	385,405,212	333,865,169	281,262,306
Rhode Island.....			59	363,351,840	59	363,351,840	326,295,972	323,357,109
Iowa.....	3	23,783,897	145	273,964,364	148	297,748,261	315,345,151	229,878,098
Maryland.....	22	264,937,560	43	45,137,348	65	308,074,908	296,966,976	260,619,135
Indiana.....			106	219,779,731	106	219,779,731	221,086,925	186,618,301
Wisconsin.....	3	72,099,823	71	138,434,774	74	210,534,597	187,850,498	149,171,877
Colorado.....			52	209,153,011	52	209,153,011	176,871,574	160,755,610
Maine.....			77	169,607,438	77	169,607,438	176,479,284	162,579,412
Kansas.....			137	164,888,554	137	164,888,554	159,419,341	143,467,707
Tennessee.....			54	136,226,963	54	136,226,963	152,719,395	144,831,961
New Hampshire.....			51	149,845,579	51	149,845,579	141,525,565	134,854,170
Kentucky.....	10	55,607,237	69	81,559,474	79	137,226,761	138,148,783	133,081,928
Louisiana.....	10	123,001,311	10	12,405,394	20	135,406,705	134,919,339	120,422,635
California.....	2	29,701,239	33	89,209,450	35	118,910,639	124,474,265	110,748,634
Virginia.....			36	116,400,602	36	116,400,602	118,001,654	83,719,222
Vermont.....			45	111,109,843	45	111,109,843	103,244,799	85,033,920
Washington.....			61	85,944,110	61	85,944,110	94,194,996	74,334,294
Georgia.....			32	77,431,400	32	77,431,400	88,208,733	88,055,102
Oregon.....			39	66,980,208	39	66,980,208	70,335,904	58,548,436
Montana.....			34	68,775,278	34	68,775,278	65,765,033	52,223,703
Alabama.....			29	52,544,854	29	52,544,854	65,046,139	53,335,607
Dist. of Columbia	12	45,257,077	1	2,539,801	13	47,796,878	52,363,656	46,206,305
North Carolina			23	43,810,681	23	43,810,681	47,131,898	45,572,126
Florida.....			18	45,503,254	18	45,503,254	43,546,212	35,125,031
South Carolina			13	34,458,046	13	34,458,046	42,705,672	41,378,067
Delaware.....			17	39,438,013	17	39,438,013	40,761,234	30,949,385
West Virginia.....			27	35,458,014	27	35,458,014	34,414,274	25,167,612
South Dakota			40	40,870,919	40	40,870,919	33,215,067	32,061,974
Mississippi.....	12	25,176,990	12	25,176,990	12	25,176,990	29,079,559	22,948,968
Arkansas.....	9	25,163,982	9	25,163,982	9	25,163,982	27,905,777	31,359,123
North Dakota			28	29,748,093	28	29,748,093	26,574,478	16,553,426
Utah.....	14	22,467,132	14	22,467,132	14	22,467,132	26,227,052	27,349,987
New Mexico.....	12	17,598,426	12	17,598,426	12	17,598,426	20,142,533	14,837,575
Wyoming.....	12	11,965,046	12	11,965,046	12	11,965,046	11,891,088	10,413,865
Idaho.....	8	7,948,235	8	7,948,235	8	7,948,235	10,735,684	8,507,703
Arizona.....	4	3,471,226	4	3,471,226	4	3,471,226	3,494,472	1,884,380
Nevada.....	2	2,639,028	2	2,639,028	2	2,639,028	2,237,907	2,695,871
Indian Territory			5	1,954,033	5	1,954,033	2,090,873	.....
Oklahoma.....			3	1,752,724	3	1,752,724	1,800,833	.....
Total.....	329	5,042,276,897	3,318	7,952,682,693	3,647	12,994,959,590	12,782,212,495	11,550,898,255

It will be noticed that some changes have taken place in the relative importance of the several States during the year. Nothing especially significant, but all suggesting the westward trend of wealth and business.

In order to further illustrate the operations of banks covered by the foregoing statement, the following table is introduced, which exhibits the amount drawn by banks in the several reserve cities:

AMOUNT OF DRAFTS DRAWN BY BANKS IN THE SEVERAL RESERVE CITIES, 1892.

Reserve cities.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other banks.	Total.
New York	\$4,365,000	\$54,105	\$15,919	\$90,699,735	\$37,235	\$95,171,994
Chicago	716,348,880	233,163,589	8,645,379	93,428,780	56,112,290	1,107,698,918
Boston	711,423,452	8,317,453	5,654	85,854,418	252,997	750,855,974
Philadelphia	411,695,566	584,093	16,540	34,306,781	2,553,375	449,156,355
Kansas City	148,063,578	56,063,854	58,804,911	3,041,732	10,386	266,044,481
Cleveland	263,094,031	10,708,022	1,181,403	13,657,289	835,266	289,476,011
Baltimore	228,044,734	190,565	17,701	36,674,550	10,010	264,937,560
Cincinnati	185,919,740	15,913,739	6,162,069	32,186,295	4,180,888	244,362,731
Pittsburg	105,443,769	12,972,128	168,344	56,235,353	10,909	234,830,503
St. Louis	160,191,368	21,517,158	.....	11,210,048	722,453	193,641,027
Omaha	109,297,538	77,414,602	14,100,505	16,240,994	176,588	217,230,227
Detroit	119,221,922	9,761,528	145,000	8,484,766	149,986	138,763,202
Albany	125,497,020	46,235	.....	2,850,074	.....	128,393,329
St. Paul	85,058,793	39,279,118	1,192,093	17,229,382	280,000	143,039,386
New Orleans	118,553,557	1,725,501	1,155,086	1,566,595	572	123,001,311
Minneapolis	55,353,282	34,785,889	.....	24,823,595	1,953,000	116,917,766
Milwaukee	28,626,086	41,085,847	15,000	2,372,890	.....	72,099,823
Louisville	45,149,951	2,854,946	1,410,024	5,396,829	855,537	55,067,287
St. Joseph	32,561,982	8,763,957	7,191,286	3,729,574	.....	52,246,799
Washington	40,161,794	157,444	.....	4,929,939	7,900	45,257,077
Des Moines	10,168,725	12,892,399	416,173	506,600	.....	23,783,897
San Francisco	22,494,888	2,004,458	1,010,860	2,907,228	1,283,805	29,701,239
Total	3,786,739,656	585,256,630	101,713,947	499,133,467	69,433,197	5,042,276,897

Continuing the same classification as is exhibited in the preceding table, the following table is introduced giving like information as to all banks outside of reserve cities:

AMOUNT OF DRAFTS DRAWN BY BANKS IN THE SEVERAL STATES OUTSIDE OF THE RESERVE CITIES.

States and Territories.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other localities.	Total.
Massachusetts.....	\$219,293,363	\$1,405,286	.....	\$617,905,245	\$366,793	\$838,970,687
New York.....	708,652,233	1,577,083	.....	38,709,327	2,261,794	751,200,437
Pennsylvania.....	239,672,987	1,284,247	.....	359,374,368	1,211,123	691,541,825
New Jersey.....	420,100,198	43,459	.....	62,966,095	21,381	483,136,133
Connecticut.....	407,189,052	550,413	.....	40,830,572	15,518	448,585,555
Illinois.....	125,029,228	324,647,235	\$29,163,899	18,870,015	4,756,531	502,446,908
Texas.....	181,667,824	4,786,538	42,422,045	21,637,249	79,681,541	330,195,197
Rhode Island.....	213,917,176	100	.....	130,717,682	18,716,902	363,551,840
Ohio.....	225,044,403	6,285,797	144,536	95,664,449	9,930,532	337,069,717
Iowa.....	80,749,397	168,450,984	3,846,497	13,115,159	7,802,327	277,964,364
Michigan.....	98,566,069	59,986,454	.....	65,983,431	1,278,171	225,819,125
Indiana.....	117,130,815	41,664,704	1,984,095	44,401,511	14,598,606	219,779,731
Colorado.....	128,995,061	17,141,854	9,416,190	20,570,404	33,032,502	209,156,011
Maine.....	30,917,004	.....	.....	132,673,466	5,011,968	169,607,438
Nebraska.....	58,729,050	42,714,473	1,148,753	117,791,429	7,690,386	228,074,091
Kansas.....	72,424,002	13,741,069	15,917,225	61,435,110	2,870,548	164,888,554
Tennessee.....	102,996,973	1,802,392	3,367,525	20,697,635	7,362,455	136,226,963
New Hampshire.....	7,289,886	.....	.....	142,483,040	72,056	149,845,579
Wisconsin.....	29,184,632	74,631,229	.....	33,610,104	808,809	138,434,774
Virginia.....	78,210,035	3,598	.....	35,508,066	2,878,903	116,400,602
Vermont.....	41,381,013	80,750	.....	65,916,525	3,750,955	111,109,843
California.....	21,017,261	4,183,905	463,765	56,532,268	6,712,251	89,209,450
Washington.....	34,872,153	5,466,407	.....	18,099,986	27,505,564	85,944,114
Minnesota.....	35,519,259	30,760,884	128,275	58,022,226	1,017,416	125,448,060
Georgia.....	73,116,762	2,717	.....	963,816	3,848,105	77,431,400
Kentucky.....	27,365,442	303,950	458,276	49,576,818	3,854,988	81,559,474
Oregon.....	24,705,901	3,562,945	220,118	23,395,261	15,085,983	66,980,208
Montana.....	36,054,947	9,961,291	2,813,795	11,223,013	8,722,232	68,775,278
Alabama.....	45,131,812	18,592	244,397	4,689,191	2,260,862	52,544,854
Missouri.....	9,950,820	5,456,122	31,455,292	10,087,549	548,317	57,478,100
North Carolina.....	30,023,641	.....	.....	8,959,991	4,826,849	43,810,681
Florida.....	33,945,211	894,810	27,455	2,181,186	8,454,594	45,503,254
Maryland.....	7,585,977	19,481	.....	35,266,249	265,641	43,137,348
South Carolina.....	31,968,269	.....	.....	1,090,896	798,881	34,458,046
Delaware.....	7,113,855	.....	.....	32,324,158	.....	39,438,013
West Virginia.....	15,686,519	.....	.....	15,971,107	3,800,388	35,458,014
South Dakota.....	13,903,086	14,203,942	700,876	4,724,704	7,338,311	40,870,919
Mississippi.....	14,323,450	20,742	908,294	7,347,989	2,576,525	25,176,990
Arkansas.....	10,173,740	562,122	10,763,453	1,553,328	2,091,339	25,163,982
North Dakota.....	9,361,630	1,824,244	.....	17,941,849	620,370	29,748,093
Utah.....	13,655,855	1,678,577	333,153	5,371,210	1,428,337	22,467,132
New Mexico.....	10,470,832	838,174	1,050,008	4,141,989	1,091,423	17,598,426
Louisiana.....	4,701,167	37,436	1,139,581	6,306,013	220,597	12,405,394
Wyoming.....	4,690,006	1,878,113	.....	4,548,159	848,768	11,965,046
Idaho.....	3,094,096	765,700	6,220	2,443,811	1,638,408	7,948,235
District of Columbia.....	2,434,631	.....	.....	72,899	32,251	2,539,801
Arizona.....	1,370,305	84,268	156,107	1,547,736	362,810	3,471,226
Nevada.....	371,530	103,894	.....	1,582,714	580,890	2,639,028
Indian Territory.....	792,923	.....	685,290	420,847	54,973	1,954,033
Oklahoma.....	680,108	169,892	.....	871,132	31,592	1,752,724
Total.....	4,109,727,509	843,571,433	158,935,049	2,530,239,658	310,209,044	7,952,682,693
By banks in reserve cities.....	3,786,739,656	585,256,630	101,713,947	499,133,467	69,433,197	5,042,276,897
Grand total.....	7,896,467,165	1,428,828,063	260,648,996	3,029,373,125	379,642,241	12,994,959,590

In connection with these tables, showing the vast volume of business done by these banks, the question naturally suggests itself: What is the cost of this business to the public and what character of service is rendered to the public by these banks?

Answering this question the Comptroller, in 1890, obtained data from which he submitted a table showing the amount of premium charged on each \$100 of exchange drawn, stated in cents, fractions thereof being omitted.

The table referred to is here reproduced.

States and Territories.	Rate of ex- change on \$100.	States and Territories.	Rate of ex- change on \$100.
	<i>Cents.</i>		<i>Cents.</i>
Rhode Island	1	Iowa	11
New Hampshire	1	North Dakota	11
Delaware	4	South Dakota	11
Maryland	4	Michigan	12
District of Columbia	4	West Virginia	12
Kentucky	5	California	12
Massachusetts	5	Montana	12
Connecticut	6	Wyoming	13
Vermont	7	Colorado	13
New York	7	Idaho	13
New Jersey	8	Louisiana	14
Ohio	8	South Carolina	14
Missouri	8	Mississippi	15
Maine	9	Oregon	15
Pennsylvania	9	Florida	17
Kansas	9	Tennessee	17
Nebraska	9	Alabama	18
Illinois	9	Georgia	18
Virginia	10	North Carolina	18
Indiana	10	New Mexico	18
Minnesota	10	Arkansas	20
Utah	11	Arizona	20
Washington	11	Nevada	20
Wisconsin	11	Texas	21
Average rate, United States, per \$100 on total exchange (\$11,550,898,255)			8½

This table shows an average of 8½ cents on each \$100 of exchange drawn by all of these banks; that is, exchange drawn on each and every one of their correspondents with whom they may have had dealings during the year.

In order to give a more full and practical illustration of this subject, I have this year prepared data showing the total amount of exchange drawn by the various banks reporting to have been \$12,994,959,590, and the total commissions charged to have been \$3,343,736, or an average of .03 of 1 cent.

Contrasting the current rates charged by the banks (when they make any charge at all) with the statement just made, and we see what a vast amount of exchange is drawn without any compensation whatever.

The following statement shows the average charge for exchange drawn by national banks in each State during the year ended June 30, 1892:

States and Territories.	Average charge.	States and Territories.	Average charge.
	<i>Per cent.</i>		<i>Per cent.</i>
Maine.....	.01	Ohio.....	.02
New Hampshire.....	.08	Indiana.....	.06
Vermont.....	.03	Illinois.....	.01
Massachusetts.....	.004	Michigan.....	.04
Rhode Island.....	.0015	Wisconsin.....	.04
Connecticut.....	.01	Iowa.....	.04
New York.....	.03	Minnesota.....	.03
New Jersey.....	.002	Kansas.....	.04
Pennsylvania.....	.02	Nebraska.....	.02
Delaware.....	.007	Nevada.....	.12
Maryland.....	.01	Oregon.....	.03
District of Columbia.....	.04	Colorado.....	.03
Virginia.....	.06	Utah.....	.07
West Virginia.....	.07	Idaho.....	.07
North Carolina.....	.09	Montana.....	.05
South Carolina.....	.08	Wyoming.....	.08
Georgia.....	.14	New Mexico.....	.10
Florida.....	.01	North Dakota.....	.07
Alabama.....	.12	South Dakota.....	.07
Mississippi.....	.12	Washington.....	.05
Louisiana.....	.05	Arizona.....	.17
Texas.....	.13	California.....	.06
Arkansas.....	.09	Oklahoma Territory.....	.14
Kentucky.....	.03	Indian Territory.....	.11
Tennessee.....	.08		
Missouri.....	.02		
		Average United States.....	.03

In order to mark the progress made in banking and emphasize the improvement in the service which railroad, express companies, and telegraph facilities afford and bring into proper prominence the extent to which the bank service to the public has been cheapened, as well as enlarged and improved, I insert here, for the purpose of comparison or contrast, two tables taken from Elliott's Funding System, showing the cost of exchange and the charges which the public were required to pay at the dates therein mentioned.

DISCOUNT ON DOMESTIC EXCHANGE AND PREMIUM ON AMERICAN GOLD AT NEW YORK IN JANUARY IN THE YEARS MENTIONED.

	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	1837.	1838.*
Boston.....	Par.	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	Par.	Par.	Par.	Par.	Par to 2
Philadelphia.....	Par to $\frac{1}{4}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	Par to $\frac{1}{4}$	$\frac{1}{4}$ to 5
Baltimore.....	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	$\frac{1}{4}$ to $\frac{1}{2}$	Par to $\frac{1}{4}$	$\frac{1}{4}$ to 5
Richmond.....	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	$\frac{1}{4}$ to 1	1 to $\frac{1}{2}$	2 to 7
North Caro- lina.....	8 to 10	$3\frac{1}{2}$ to 4	2 to $2\frac{1}{2}$	$1\frac{1}{2}$ to 2	$1\frac{1}{2}$ to 2	$2\frac{1}{2}$	$2\frac{1}{2}$	$2\frac{1}{2}$	$2\frac{1}{2}$	$2\frac{1}{2}$	5
Charleston.....	1 to $1\frac{1}{2}$	$1\frac{1}{2}$ to 2	$1\frac{1}{2}$ to 2	1 to $1\frac{1}{2}$	1 to $1\frac{1}{2}$	$2\frac{1}{2}$	$1\frac{1}{2}$ to 2	$1\frac{1}{2}$ to 1	$\frac{1}{2}$ to 1	$2\frac{1}{2}$ to 3	2 to 8
Savannah.....	$1\frac{1}{2}$ to $2\frac{1}{2}$	$2\frac{1}{2}$	$1\frac{1}{2}$ to 2	1 to $1\frac{1}{2}$	1 to $1\frac{1}{2}$	2	1 to $1\frac{1}{2}$	1 to 1	1 to 1	$2\frac{1}{2}$ to 3	$2\frac{1}{2}$ to 10
New Orleans.....	.....	1 to $1\frac{1}{2}$	1 to $1\frac{1}{2}$	1 to $1\frac{1}{2}$	1 to $1\frac{1}{2}$	$\frac{1}{2}$ to 1	1 to $1\frac{1}{2}$	$\frac{1}{2}$ to 1	$\frac{1}{2}$ to 1	3 to 4	2 to 12
American gold.....	6 to $6\frac{1}{2}$	$5\frac{1}{2}$ to 6	4 to $4\frac{1}{2}$	3 to $3\frac{1}{2}$	$5\frac{1}{2}$ to 6	$3\frac{1}{2}$	.....	$6\frac{1}{2}$	$6\frac{1}{2}$	$6\frac{1}{2}$	7 to 9

* May.

RATES OF DOMESTIC BILLS IN NEW YORK IN THE YEARS 1838 TO 1843.

	1838.	1839.		1841.			1842.	1843.
	May.*	Feb.†	Nov.‡	April.	Sept.	Dec.	Feb.	Mar.
Boston.....	$\frac{1}{2}$ to $\frac{1}{2}$	Par to $\frac{1}{4}$	Par.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	Par to $\frac{1}{2}$
Philadelphia.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	14	$\frac{3}{4}$ to $\frac{1}{2}$	$\frac{3}{4}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	Par to $\frac{1}{2}$
Baltimore.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	14	$\frac{3}{4}$ to $\frac{1}{2}$	2	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	Par to $\frac{1}{2}$
Richmond.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	12 to 15	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
North Carolina.....	$\frac{1}{2}$ to $\frac{1}{2}$	2	5	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
Charleston.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	6 to 8	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
Savannah.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	8 to 10	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
Mobile.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	15	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
New Orleans.....	$\frac{1}{2}$ to $\frac{1}{2}$	Par.....	9 to 10	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
Nashville.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$		$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
Louisville.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$		$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$
Cincinnati.....	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	16	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$	$\frac{1}{2}$ to $\frac{1}{2}$

* New York, resumption, May, 1838.

† General resumption, February, 1839.

‡ Resuspension, November, 1839.

The competition for bank accounts takes various forms. Interest is paid upon average balances, exceeding certain amounts, in many cases. But the usual method of rewarding depositors for keeping balances is taking their collection items and crediting the same as a cash deposit, and giving them the exchange required in course of business at par. The fact that the average commission received by the banks on exchange sold is three-hundredths of 1 per cent shows conclusively what an enormous amount of business is done by the banks gratuitously, or without direct charge. The number of banks reporting exchange drawn this year (3,647) is 10 greater than last year. The volume of exchange drawn is greater by \$212,747,095. If to the \$12,994,959,590 reported by the 3,647 banks we add for the remaining 112 national banks, and then take into consideration the exchange that must have been drawn by the 4,520 private bankers and State banking institutions other than savings banks, whose general condition is set forth in a subsequent portion of this report, we shall have a grand total of exchange drawn by all the banks, approximating \$17,500,000,000. A bank having a balance to settle with another bank does so by remitting a draft upon some bank where it has a balance, usually upon New York City. Drafts on New York are at a premium in most parts of the country, seldom at a discount in any place. Thus by a system of draft remittances the obligation of one interior bank to another drifts into our money centers for collection, goes into the volume of the exchanges, enjoys the economy of every possible offset, and this great volume of business is transacted and all balances adjusted by the actual shipment of a very small amount of money.

SUBSTITUTES FOR MONEY.

The subject of the currency of the country, always one of interest and importance, is especially so at the present time, because of the differences which obtain in the minds of the people in regard to what the currency should be and under what authority it should be created.

It will appear from the statistics given in this report to what extent the use of money is minimized by means of clearing-house organizations in our principal cities, and, for the purpose of showing to what a limited extent actual money enters into the business transactions of the country, I have followed the precedent set by my predecessors in office in 1881 and 1890 and asked all the banks under the supervision of this

Bureau to report all receipts for the 15th day of September, 1892, separately stated and classified.

My object in this report has been to furnish reliable data from which the public could see and realize how small a percentage of business transactions are represented by actual money, and how impossible it is for the Government to furnish a volume of currency sufficient to meet the wants of the people at all times—that is, in time of general distrust or quasi panic.

Over 90 per cent of all business transactions are done by means of credit. When the public lose confidence and credit is impaired and refused, over 90 per cent of all business transactions are directly affected. It is easy to realize how impossible it is for the remaining 10 per cent of money to carry on the business of the country without monetary stringency and financial distress.

The refusal to extend or continue credit, the demand for payment in money, leaves the actual money or currency of the country, be it \$24 per capita or \$50 per capita, utterly powerless to supply business needs.

Out of the 3,759 banks reporting their condition on July 12, reports were received from only 3,473 in time for insertion in this report. Those failing to report were the newer and less important institutions, hence the data received may be taken as fairly representing the business of the country.

The total receipts of the 3,473 banks on September 15, 1892, were \$331,205,213. September 17, 1890, 3,474 banks reported total receipts of \$327,278,251. The classification is the same and the percentage slightly varies.

The following table shows the character, amount, and percentage of receipts of national banks on September 15, 1892:

Character of receipts.	September 15, 1892.	
	3,473 banks.	Percent- age of total re- ceipts.
Gold coin.....	\$2,907,017	.88
Silver coin.....	1,372,054	.41
Gold Treasury certificates.....	3,407,340	1.03
Silver Treasury certificates.....	6,537,015	1.97
Legal tenders.....	8,531,514	2.58
Treasury notes.....	2,675,269	.81
National bank notes.....	3,454,483	1.04
United States certificates of deposit for legal tenders.....	2,210,000	.67
Checks, etc.....	154,959,059	46.79
Clearing-house certificates.....	2,601,829	.81
Exchanges for clearing house.....	141,873,266	42.83
Miscellaneous.....	586,367	.18
Total.....	331,205,213	100.00

From the above table it appears that 9.39 per cent of the transactions were represented by actual cash, the balance by checks, drafts, exchanges, and other substitutes for money.

The following table shows the character, amount, and percentage of receipts of national banks in the central reserve cities, etc., on September 15, 1892:

Character of receipts.	New York. 48 banks.	Chicago. 21 banks.	St. Louis. 8 banks.	Other reserve cities. 252 banks.	Country. 3,144 banks.	Total. 3,473 banks.	Percent- age of total re- ceipts.
							<i>Per cent.</i>
Gold coin.....	\$37,636	\$76,681	\$10,507	\$507,447	\$2,224,746	\$2,907,017	0.88
Silver coin.....	50,331	75,601	9,115	280,389	956,618	1,372,054	.41
Gold Treasury certi- ficates.....	2,861,600	17,210	8,080	297,710	222,740	3,407,340	1.03
Silver Treasury certif- icates.....	847,720	447,285	146,189	1,858,499	3,237,313	6,537,015	1.97
Legal tenders.....	2,914,161	395,060	63,184	2,073,356	3,085,753	8,531,514	2.58
Treasury notes.....	1,541,064	185,125	8,564	356,676	583,840	2,675,269	.81
National bank notes.....	319,252	175,791	45,223	664,758	2,249,459	3,454,483	1.04
United States certi- ficates of deposit for legal tenders.....	1,380,000			760,000	70,000	2,210,000	.67
Checks.....	37,245,870	13,072,743	1,009,898	41,738,194	61,892,354	154,959,059	46.79
Clearing-house certi- ficates.....			241,069	2,353,588	96,572	2,691,829	.81
Exchanges for clearing house.....	83,729,320	10,632,618	847,641	38,035,241	8,628,446	141,873,266	42.83
Miscellaneous.....				120,282	466,085	586,367	.18
Total.....	130,976,963	25,078,114	2,390,070	89,046,140	83,713,926	331,205,213	100.00

The following table shows the character and percentages of total receipts of national banks in New York, etc., September 15, 1892:

Character of receipts.	New York, 48 banks.	Chicago, 21 banks.	St. Louis, 8 banks.	Other re- serve cities, 252 banks.	Country, 3,144 banks.	Percentage of total receipts.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Gold coin.....	.07	.31	.44	.57	2.66	.88
Silver coin.....	.04	.30	.38	.32	1.14	.41
Gold Treasury certificates.....	2.18	.07	.34	.33	.27	1.03
Silver Treasury certificates.....	.65	1.78	0.12	2.09	3.87	1.97
Legal tenders.....	2.23	1.58	2.64	2.33	3.69	2.58
Treasury notes.....	1.18	.74	.36	.40	.69	.81
National Bank notes.....	.24	.70	1.89	.75	2.69	1.04
United States certificates of deposit for legal tenders...	1.05			.85	.08	.67
Checks, etc.....	28.43	52.12	42.26	46.87	73.93	46.79
Clearing-house certificates.....			10.11	2.64	.12	.81
Exchange for clearing house.....	63.93	42.40	35.46	42.71	10.30	42.83
Miscellaneous.....				.14	.56	.18
Total.....	100.00	100.00	100.00	100.00	100.00	100.00

It will be noted from the above table that the percentage of cash received was, in the city of New York 7.64+, in Chicago 5.48+, in St. Louis 12.17+. In the other reserve cities 7.64+, in the country banks 15.09+, and the cash percentage of the total receipts 9.39+.

The following table shows the number of banks, total receipts and percentage of such total of checks, etc., received by national banks in each State and Territory, exclusive of reserve cities, on September 15, 1892:

States.	No. of banks.	Receipts.	Percent- age of checks. etc.
Maine	80	\$1,708,985	88.75
New Hampshire	50	1,166,227	87.41
Vermont	43	821,225	89.09
Massachusetts	213	7,063,468	88.95
Rhode Island	58	3,063,485	92.04
Connecticut	81	3,698,935	92.30
New York	250	6,737,119	88.01
New Jersey	94	5,214,420	84.98
Pennsylvania	268	6,685,288	85.87
Delaware	18	493,464	87.41
Maryland	38	576,752	86.03
District of Columbia	1	54,606	54.75
Virginia	33	1,342,080	90.04
West Virginia	22	456,027	85.85
North Carolina	21	436,521	79.37
South Carolina	13	660,649	92.23
Georgia	28	753,226	84.34
Florida	18	471,809	84.02
Alabama	28	500,305	78.03
Mississippi	13	138,550	74.15
Louisiana	11	63,678	60.85
Texas	188	3,562,658	80.41
Arkansas	9	203,251	79.35
Kentucky	58	1,025,622	83.50
Tennessee	47	1,076,511	83.17
Missouri	48	404,928	78.82
Ohio	191	4,986,188	79.45
Indiana	101	3,199,958	80.09
Illinois	165	4,780,175	85.17
Michigan	82	1,758,624	83.74
Wisconsin	70	1,712,360	82.92
Iowa	136	2,721,280	78.95
Minnesota	55	1,679,606	90.94
Kansas	142	2,143,404	85.51
Nebraska	113	1,770,246	80.48
Nevada	2	17,247	61.55
Oregon	37	1,122,545	62.44
Colorado	53	3,377,856	92.11
Utah	14	472,014	76.27
Idaho	11	141,476	50.52
Montana	31	1,346,841	84.47
Wyoming	12	167,212	79.02
New Mexico	8	116,098	67.32
North Dakota	29	329,830	85.32
South Dakota	34	700,984	83.17
Washington	63	1,214,474	72.50
Arizona	4	136,639	95.64
California	32	1,327,247	79.77
Oklahoma Territory	3	50,771	42.37
Indian Territory	5	32,942	46.85
Total	3,144	83,713,926	84.91

The following table compares the several cities with the total country banks:

NUMBER OF BANKS, TOTAL RECEIPTS AND PERCENTAGE OF SUCH TOTAL, OF CHECKS, ETC., RECEIVED IN NEW YORK AND 22 OF THE OTHER PRINCIPAL CITIES, SEPTEMBER 15, 1892.

Cities.	No. of banks.	Receipts.	Percentage of checks, etc.
New York.....	48	\$130,976,963	92.36
Chicago.....	21	25,078,114	94.52
St. Louis.....	8	2,390,070	87.83
Boston.....	55	27,339,245	93.11
Albany.....	6	1,175,496	95.33
Philadelphia.....	41	23,369,882	93.92
Pittsburg.....	26	4,102,424	90.02
Baltimore.....	22	4,836,972	82.46
Washington.....	12	940,470	66.65
New Orleans.....	9	1,498,735	87.16
Louisville.....	9	950,421	91.86
Cincinnati.....	12	6,137,507	94.64
Cleveland.....	8	1,835,908	92.79
Detroit.....	6	1,658,194	91.82
Milwaukee.....	3	684,552	90.93
Kansas City.....	9	4,168,021	93.46
St. Joseph.....	4	610,775	91.63
Omaha.....	9	3,190,258	95.76
Brooklyn.....	4	1,124,720	81.55
St. Paul.....	5	2,382,940	97.00
Minneapolis.....	7	2,195,787	96.60
San Francisco.....	2	510,393	83.39
Des Moines.....	3	333,440	88.40
Total.....	281	116,514,324	92.74
Total all cities.....	329	247,491,287	92.54
Banks elsewhere.....	3,144	83,713,926	84.91
Total United States.....	3,473	331,205,213	90.61

It will be noted that 74.72 per cent of the total receipts are reported by the 329 city banks, showing an increase of over 2 per cent by the country banks and a corresponding loss by the city banks, as compared with 1890, thus indicating a greater percentage of growth by the county banks.

In order to facilitate comparison the following table is given comparing the data obtained for September 15, 1892, with both July 1 and September 17, 1890, showing the proportions of gold coin, silver coin, paper money, and checks and drafts, including clearing-house certificates, to the total receipts in New York City, in other reserve cities, and in banks elsewhere, separately, and also the proportions for the United States:

JULY 1, 1890.

Localities.	No. of banks.	Receipts.	Gold coin.	Silver coin.	Paper currency.	Checks, drafts, etc.
			<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
New York.....	47	\$165,923,382	.08	.02	3.86	96.04
Other reserve cities.....	283	163,855,766	.54	.19	5.59	93.68
Banks elsewhere.....	3,034	92,045,578	2.93	1.08	11.90	84.09
United States.....	3,364	421,824,726	.89	.32	6.29	92.50

SEPTEMBER 17, 1890.

New York.....	47	120,451,472	.05	.02	4.29	95.64
Other reserve cities.....	286	120,658,804	.65	.31	6.77	92.27
Banks elsewhere.....	3,141	86,167,915	3.31	1.17	12.61	82.91
United States.....	3,474	327,278,251	1.13	.43	7.40	91.04

SEPTEMBER 15, 1892.

New York.....	48	130,976,963	.07	.04	7.53	92.36
Other reserve cities.....	281	116,514,324	.51	.31	6.44	92.74
Banks elsewhere.....	3,144	83,713,926	2.66	1.14	11.29	84.91
United States.....	3,473	331,205,213	.88	.41	8.10	90.61

In order to further facilitate comparison, a series of tables has been prepared, the first of which shows the amounts received by banks located in the city of New York on each of the five dates, June 30 and September 17, 1881, July 1 and September 17, 1890, and September 15, 1892, separately stating gold coin, silver coin, paper currency, and checks and drafts:

New York City.	June 30, 1881.		September 17, 1881.		July 1, 1890.	
	48 banks.		48 banks.		47 banks.	
Gold coin.....	\$460,994	<i>Per ct.</i> .27	\$905,588	<i>Per ct.</i> .54	\$140,574	<i>Per ct.</i> .08
Silver coin.....	15,997	.01	7,857	.01	32,758	.02
Paper currency.....	1,706,604	1.02	1,071,316	.65	6,396,749	3.86
Checks, drafts, etc.....	165,254,164	98.70	163,208,586	98.80	159,353,301	96.04
Total.....	167,437,759	100.00	165,193,347	100.00	165,923,382	100.00

New York City.	September 17, 1890.		September 15, 1892.	
	47 banks.		48 banks.	
Gold coin.....	\$70,173	<i>Per ct.</i> .05	\$87,636	<i>Per ct.</i> .07
Silver coin.....	20,948	.02	50,331	.04
Paper currency.....	5,174,467	4.29	9,863,806	7.53
Checks, drafts, etc.....	115,185,884	95.64	120,975,190	92.36
Total.....	120,451,472	100.00	130,976,963	100.00

The changes indicate a marked increase in the amount of paper currency received, the extremes being represented by .65 per cent on September 17, 1881, and 7.53 per cent on September 15, 1892. The decrease in gold coin is more marked than in the increase in silver.

The diminished proportion of receipts in checks and drafts is very remarkable, the average per cent for the two days in 1881 being 2.91

per cent greater than for the average of the two days in 1890; September 15, 1892, is 3.28 less than September 17, 1890.

Another fact which attracts attention is that the receipts of the forty-seven banks on July 1, 1890, are very nearly the same in the aggregate as those reported by forty-eight banks on September 17, 1881, and slightly less than for June 30, 1881. The receipts for September 17, 1890, show a very marked falling off in amount, but the percentages differ very slightly from those shown on July 1, 1890. The increase in paper currency (3.24) nearly equals the decrease in checks, as shown September 15, 1892. The receipts of the banks in all reserve cities, exclusive of New York, similarly arranged, appear below:

All reserve cities* except New York.	June 30, 1881.		September 17, 1881.		July 1, 1890.	
	187 banks.		189 banks.		283 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$581,070	.76	\$1,448,416	1.86	\$888,822	.54
Silver coin	114,485	.15	138,248	.18	318,978	.19
Paper currency	3,631,710	4.71	4,371,045	5.61	9,161,636	5.59
Checks, drafts, etc	72,773,450	94.38	71,964,538	92.35	153,486,330	93.68
Total	77,100,715	100.00	77,922,247	100.00	163,855,766	100.00

All reserve cities* except New York.	September 17, 1890.		September 15, 1892.	
	286 banks.		281 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$780,331	.65	\$594,635	.51
Silver coin	374,221	.31	365,105	.31
Paper currency	8,171,800	6.77	7,502,710	6.44
Checks, drafts, etc	111,332,512	92.27	108,051,874	92.74
Total	120,658,864	100.00	116,514,324	100.00

* Boston, Albany, Brooklyn, Philadelphia, Pittsburg, Baltimore, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Detroit, Milwaukee, Minneapolis, St. Paul, Kansas City, St. Joseph, Omaha, and San Francisco. Des Moines included in 1892.

The table next introduced covers the transactions of banks located outside of the reserve cities:

All banks located outside of reserve cities.	June 30, 1881.		September 17, 1881.		July 1, 1890.	
	1,731 banks.		1,895 banks.		3,034 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$822,041	2.04	\$1,724,040	3.31	\$2,697,209	2.95
Silver coin	310,516	.77	354,197	.68	1,000,912	1.08
Paper currency	6,216,433	15.47	7,439,210	14.27	10,958,979	11.90
Checks, drafts, etc	32,826,552	81.72	42,600,738	81.74	77,388,478	84.09
Total	40,175,542	100.00	52,118,185	100.00	92,045,578	100.00

All banks located outside of reserve cities.	September 17, 1890.		September 15, 1892.	
	3,141 banks.		3,144 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$2,852,267	3.31	\$2,224,746	2.66
Silver coin	1,004,822	1.17	956,618	1.14
Paper currency	10,864,196	12.61	9,449,105	11.29
Checks, drafts, etc	71,446,630	82.91	71,083,457	84.91
Total	86,167,915	100.00	83,713,926	100.00

The next table exhibits the total receipts of all reporting banks on five dates, similarly classified:

United States.	June 30, 1881.		September 17, 1881.		July 1, 1890.	
	1,966 banks.		2,132 banks.		3,364 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$1,864,105	.65	\$4,078,044	1.38	\$3,726,605	.89
Silver coin	440,998	.16	500,302	.17	1,352,647	.32
Paper currency	11,554,747	4.06	12,881,571	4.36	26,517,364	6.29
Checks, drafts, etc.	270,854,166	95.13	277,773,862	94.09	390,228,110	92.50
Total	284,714,016	100.00	295,233,779	100.00	421,824,726	100.00

United States.	September 17, 1890.		September 15, 1892.	
	3,474 banks.		3,473 banks.	
		<i>Per ct.</i>		<i>Per ct.</i>
Gold coin	\$3,702,772	1.13	\$2,907,017	.88
Silver coin	1,399,991	.43	1,372,054	.41
Paper currency	24,210,463	7.40	26,815,621	8.10
Checks, drafts, etc.	297,965,025	91.04	300,110,521	90.61
Total	327,278,251	100.00	331,205,213	100.00

In order to exhibit the comparative importance of the transactions taking place in four principal cities, a table is added showing the total receipts by banks located in New York City, Boston, Philadelphia, and Chicago, separately stated for the five days, to which is added like information in respect to the other reserve cities and all other banks.

RECEIPTS.

Banks in four principal cities and elsewhere.	June 30, 1881.	September 17, 1881.	July 1, 1890.	September 17, 1890.	September 15, 1892.
New York	\$167,437,759	\$165,193,347	\$165,923,382	\$120,451,472	\$130,976,963
Boston	33,088,080	24,094,061	43,463,559	26,531,841	27,339,245
Philadelphia	18,061,565	17,830,648	38,094,099	23,273,886	23,369,882
Chicago	8,141,189	13,026,885	24,367,551	22,654,923	25,078,114
Total	226,728,593	220,144,891	271,848,591	192,912,122	206,764,204
Other reserve cities	17,809,881	22,970,703	57,930,557	48,198,214	40,727,083
Total reserve cities	244,538,474	243,115,594	329,779,148	241,110,336	247,491,287
All other localities	40,175,542	52,118,185	92,045,578	86,167,915	83,713,926
United States	284,714,016	295,233,779	421,824,726	327,278,251	331,205,213

PERCENTAGE OF TOTAL RECEIPTS BY ALL BANKS.

Banks in four principal cities and elsewhere.	June 30, 1881.	September 17, 1881.	July 1, 1890.	September 17, 1890.	September 15, 1892.
New York	58.81	55.95	39.34	36.80	39.55
Boston	11.62	8.16	10.30	8.11	8.23
Philadelphia	6.34	6.04	9.03	7.11	7.07
Chicago	2.86	4.41	5.78	6.92	7.57
Average of four cities	19.91	18.64	16.11	14.74	15.60
Other reserve cities	6.26	7.78	13.73	14.73	12.30
Average of all reserve cities	5.37	5.15	3.55	3.35	3.35
All other banks	14.11	17.66	21.82	26.33	25.28

The most conspicuous change to be noted in the above table is the increase in the percentage of country banks from 14.11, June 30, 1881, to 25.28 on September 15, 1892.

The variation in the percentage of the different kinds of money, checks, and drafts received, as shown in the statistics for September 15, 1892, do not essentially vary from those of 1890 and 1881. They fully confirm the general character of the banks' transactions. There has been a noted decrease in the amount of national-bank notes received and a corresponding increase in silver certificates and Treasury notes, caused by the retirement of national-bank circulation and its supplanting by money issued directly by the Government. The percentage of checks and drafts in New York in September, 1881, was 98.80; in September, 1890, 95.64, and in September, 1892, it was 92.36, showing a decrease for each of the three years reported, and a corresponding increase in the amount of cash received by the banks over their counters, which brings the cash receipts of the banks in the city of New York very near to the average of the whole country. The average percentage for all other reserve cities shows no material change.

IMPRUDENT METHODS.

The management of the national banks, as a whole, is entitled to the highest commendation for efficiency and conservatism. Banks that were disastrously affected, by continual crop failures, in certain sections of the country, are realizing the benefit of last year's bountiful harvest, and when their patrons realize upon this year's crop it is confidently expected that their condition will be made satisfactory. The maxim that disaster usually overtakes any business when too much extended applies equally to banking, and syndicate banking illustrates this rule. Where the same parties organize a series of banks it usually transpires that they are not seeking investment for their own capital, but seeking the capital of others to invest. Such banks afford unusual facilities for "kiting," and it is with this class that much trouble is experienced. The competition for bank accounts among banks in reserve cities is so intense that "promoters" find it easy to establish a bank, open an account with their reserve-agent bank in some city, and the president or cashier secures from such reserve-agent bank a loan upon his stock as collateral. By opening several such accounts the entire stock in some instances is used as collateral, and these "promoters" need but the 10 or 20 per cent margin required (in other words, \$5,000 or \$10,000) in order to start a bank. The opening of such accounts and making of such loans are coincident in point of time, or so nearly so that the creditor bank must know that they are furnishing capital with which to float the new enterprise. This results in organizing many banks where they are not needed, and are too frequently attended by loss to all parties connected with the enterprise.

Another practice that is made possible only by the assent of creditor banks, is borrowing money on certificates of deposit. A country bank wants to borrow money, issues its certificate of deposit, either time or demand, in favor of the city correspondent, and sends the same forward, accompanied by bills receivable as collateral, and requests the loan, which is granted. As a result, the country bank adds to its liabilities by increasing the amount due depositors, and adds to its assets by increasing the amount due from banks, and its published report of condition shows no bills payable. In other words, does not show the true condition of the bank. It is perfectly legitimate and proper for a bank to rediscount its receivables or borrow money, and all interior banks do at certain seasons of the year, when crops are being moved, for instance. Whatever the form of instrument used in borrowing money,

it is a bill payable and should be so reported. Reserve banks can aid the cause of good banking by requiring notes instead of certificates of deposit. Happily this practice is rapidly diminishing.

DIRECTORS AND OFFICERS.

The statute provides that five or more persons may organize a national bank. When it is fully organized and all preliminary requirements have been complied with, the Comptroller issues his certificate of authorization to commence the business of banking. The management of the bank is vested in a board of direction, who act through their executive officers, president and cashier. The common and statute law define their powers and prescribe the range and limits within which they may do business. Shareholders invest their money because of their faith in the efficiency of the management, their ability to acquire business, and successfully and profitably to manage it. It is a business venture on the part of the shareholders, with which the Government has no more to do and no more solicitude than it has with the purchase of a farm or stock in a manufacturing enterprise. The shareholders elect the board of direction, and through such board manage their banks. Hence for them to claim protection, through Government control, would be to claim protection against their own acts. But these banks issue notes which circulate as money, and it being the duty of the Government to provide and regulate a circulating medium for the people, the Government examines and supervises these banks to see that all laws in respect to circulation are fully complied with.

This is apparently all that was originally contemplated as to national banks. But these banks furnish the instrumentality of exchange—the means of collection and payment of debts. They become large depositaries of the people's money (\$1,765,422,983.68 at date of last report), by means of which their business is largely transacted. They are so intimately connected with business transactions and their soundness so essential to business prosperity that governmental control has gone one step further and seeks to protect the public against loss—to protect a bank's creditors. To this end all shareholders in national banks are liable to an assessment for the purpose of paying creditors, to an amount equal to their stock holdings. Thus the entire capital stock, plus an assessment for an equal amount, becomes a guaranty of the faithfulness of the direction. The function of the Government is to restrain, to insure good banking, by enforcing the prohibitions against unsafe practices, which the law provides. The affirmative action of the banks in their competition for business is left to the enterprise of their managers, prompted by the desires of shareholders for dividends.

Directors give direction and control to the business of a bank, accept or reject credits, and should understand its general condition. The detailed workings of the banks must be intrusted to the officers and employes. We can have nothing better than men. Men make our laws and men enforce them. Men manage our banks. No matter how elaborate the system, how numerous the checks upon error or upon wrongdoing, or however perfect the machinery, the machinery must be set in motion and the system be enforced by men. There is in every system a point where good or ill results depend upon the character of the men in charge. If an engineer wants to ditch his train he can do so. If the president or cashier of a bank wants to rob it, he can. Well-devised systems may make it difficult. Efficient supervision may make it dangerous. The law may punish and risk thus be reduced to a minimum,

but nothing can prevent a dishonest man in charge from mismanaging. Hence the chief and most important duty of directors is to select officers of character as well as experience and ability. They can best protect themselves and best serve the public by so doing. Our worst bank failures reveal criminal conduct on the part of the directors, or neglect of duty approximating criminality. Serious as this defect is, its correction by legislation involves a counter danger. Legislation aimed at a few banks affects all.

In our large cities it is very difficult to get the most desirable men to act as directors. Those most actively engaged in business are the best judges of credit, can least afford to give attention to the duties of the office, and would most readily decline to serve. Legislation increasing the financial responsibility of directors for losses to creditors would depreciate the character of boards of direction and render the task of getting good, responsible men more difficult.

There is no reason why a director should not borrow money of his bank upon the same terms and conditions that other patrons are accommodated. There is every reason why he should not take advantage of his position to secure better rates or greater accommodations than his bank equities entitle him to. Officers of a bank should not be allowed to borrow money by overdrawing their accounts, by putting tickets in the cash, by discounting their own notes, or by discounting their business paper, or in any way except by application to the board of directors; and a law regulating such loans would be a wise enactment.

EXCESSIVE LOANS.

Section 5200 United States Revised Statutes reads as follows:

The total liabilities to any association, of any person, or of any company, corporation, or firm for money borrowed, including, in the liabilities of a company or firm, the liabilities of the several members thereof, shall at no time exceed one-tenth part of the amount of the capital stock of such association actually paid in. But the discount of bills of exchange drawn in good faith against actually existing values and the discount of commercial or business paper actually owned by the person negotiating the same shall not be considered as money borrowed.

As the volume of business has increased the magnitude of individual transactions has proportionately increased, in fact the concentration of capital under single management, by means of large corporations and by combinations, has been phenomenal. The natural economies attendant upon wholesale business, the lower rates of transportation and facilities of distribution, which location at metropolitan and railroad centers insures, is fast driving the small manufacturers out of business and concentrating business in metropolitan centers. All this increases the magnitude of separate transactions. Hence if 10 per cent of the capital stock was a proper limit to individual loans in 1864, the percentage of limitation should now be increased in our larger cities.

There is another important reason for such an increase. In the "sixties" banks did business upon their capital, supplied the wants of their customers, and earned their dividends with the money which shareholders supplied. Now, capital is made just sufficient to command public confidence. Usually a large surplus is accumulated, but the business is done upon depositors' money. Every symmetrical and well-managed business has its flush season, when its bank account should show a good balance and its want season, when it legitimately calls upon its bank for funds. Thus the balances of certain industries supply the wants of others and large bank capital is not required. Sur-

plus belongs to the shareholders, and, aside from statutory definition, is as much capital as the money originally paid in by shareholders. The section quoted should at least be amended so as to read, "one-tenth of the capital and surplus." It should be noted that many banks, upon advice of counsel, insist that "surplus" is "capital" within the meaning of said section.

In addition to including surplus with capital, as noted above, an exception to the one-tenth limit should be made in favor of temporary loans, well secured with collateral, in our largest cities.

In my judgment, the limit to 10 per cent of capital and surplus is none too small for rural and interior banks. The above section may be amended as to the large cities, so as to conform to the necessities of business and still be in strict accord with the requirements of conservative banking.

When so amended, there would be no more wholesome provision of the banking law, for, while there are instances where banks with well-distributed assets have failed, caused by repeated crop failures or extreme monetary stringency, or some cause affecting the whole community, the common history of bank failures reveals as the superinducing cause the concentration of the bank's funds in a few hands or in a few interests.

Experience has demonstrated that a strict compliance with the 10 per cent limit is impracticable in our large cities, for the reason that it is contrary to the necessities of business. A bank with a million capital could loan but \$100,000 to any individual, company, corporation, or firm. Single business transactions involving a larger amount are of frequent occurrence, and to divide one transaction between two or more banks would prove troublesome and is not demanded by conservative banking. For instance, a draft may be made against one consignment of grain for \$200,000, and the consignee needs to borrow \$150,000 upon the bill of lading as security. The security can not be divided; neither can the loan, in a practical sense.

Bank managers can not always gauge the business wants of the day, and frequently find, late in the day, that they have more money than their required reserve. Rather than carry it over night in their vaults they make over night loans as best they can. This necessarily results in loans in excess of the 10 per cent limit. A lower rate of interest is usually realized on such loans than obtains earlier in the day, and the loan is expected to be, and usually is, paid the next day.

The penalty for the violation of this law—the commencement of an action by the Comptroller of the Currency, through the Attorney-General, to forfeit the bank's charter—is so severe as to render it nugatory. It was doubtless made severe to prevent vexatious interference with the affairs of the banks. It is difficult to fix a cast-iron rule, with inflexible penalties, without doing more harm than good. During the quasi panic of 1890 many perfectly solvent firms were embarrassed for want of money, and but for indulgences and aid upon the part of the banks must have failed. They already had their full complement of bank accommodation. The banks found upon investigation that they were solvent, and, taking security, gave them additional accommodations, thus protecting themselves, saving these concerns from failure, and relieving the public generally from loss and injury, which each successive failure at such a time entails. Like other business, banking has its emergencies, and when they arise discretion should be allowed to act without incurring criminal liability.

Officers and directors are not apt to allow persons with whom they

are not financially interested to abuse the bank. Where loans to directors or officers are well secured there is no way of reaching such a case, as the law now exists, and, so far as safety is concerned, perhaps no need. In such case, if the loans are not well secured and the examiner and Comptroller are not satisfied that they are good, the bank could be required to charge them off and make an assessment upon their shareholders to make good the impairment, if impairment existed, or appoint a receiver, in case the capital was thus wiped out. The latter course would involve a question of credit and values sometimes difficult to determine, and it frequently happens that the shareholders need protection rather than punishment. The circumstances attending loans made in excess of the 10 per cent limit are so various and diverse that they defy classification. It is difficult to frame a general rule that will correct the evil resulting therefrom and not itself be productive of bad results. Our country is so large and the contrast between city and country—between the immense volume and varied transactions of the one and the lesser volume and more uniform transactions of the other—so great, that a uniform law that can wisely be applied to both must of necessity possess wide latitude.

I think this whole difficulty, as well as others that arise, might be substantially reached if the Comptroller, with the approval of the Secretary of the Treasury, were given power, after a hearing, to remove bank officers and directors for violations of law, leaving the vacancy to be filled in the regular way. It is a power that would be seldom exercised. The existence of the power would deter many who now keep the letter, only to violate the spirit of the law.

EXAMINERS.

There are in the employ of this Bureau forty-two examiners. The position is responsible and honorable, and calls for the exercise of energy, tact, discretion, and firmness, as well as business experience and technical knowledge of banking. In order that he may discharge his duties with ease and confidence, familiarity with the mechanism of banking is indispensable. Our best examiners are those in the prime of life, who work with energy and fidelity, hoping to demonstrate their ability and worth, thereby securing for themselves a desirable and permanent position in some good bank. This incentive and this ambition insures the best work. As a body they are competent, conscientious, painstaking, and fearless in the discharge of their duties. They enjoy the full confidence of the Comptroller, and constitute his main reliance in all matters of discipline, and hence it is the purpose of this office to insist upon the highest standard of efficiency.

A bank-examiner may own property and have interests that require the usual banking facilities and be entitled to such accommodation as he would receive were he not an examiner. But unsecured loans to an examiner, which, but for his position, would likely be refused, are wrong and destroy confidence in his work. No relation should exist that would tend to restrain an examiner's freedom in making criticisms or impair the force of his criticism when made. But criticism does not necessarily mean pointing out wrongdoing. It means the comment which an expert business man would naturally make upon the business under review. An examiner's work is not espionage. The national banks are the backbone of the financial system of the country, the conservators of public credit, officered by men of the highest integrity, who are striving to earn dividends for their shareholders by fostering

and building up the business of their clients as well as their banks. The exceptions to such honorable conduct only prove the rule. Examiners should work with the banks, with a disposition to aid in every proper way. They should get the confidence of bank officers by demonstrating their entire fitness for the work intrusted to them.

While this Bureau accepts any system of doing business which is accurate and proves; still examiners, with their facilities for observation, should note the best methods and be able to render valuable aid by suggesting improvements. While the subject of credits is to be delicately treated, the knowledge an examiner acquires will enable him to make valuable suggestions on this subject. The banks pay for the examiner's services and are entitled to his good offices. The best service an examiner can render a bank, as well as this Bureau, is by doing thorough and painstaking work. He should obtain possession of the bank's assets and retain the same until his work is completed. In the smaller banks the securities, loans, and discounts should be placed in front of the examiner when he commences on the cash. In the larger banks, where more than one day is required to complete the work, he should obtain and keep possession of the assets by means of keys or seals. He should know that no change is made in the assets, except in the regular course of business. Nothing should be done on the installment plan. Instead of objecting to this, the better the bank the more acceptable will it prove.

It is a satisfaction to a bank to have a competent examiner in absolute possession of their assets until the same are proven and he is able to assure them that the items for which their books call are all there. An inventory is the foundation of all examinations. All the items of assets are aggregated under their appropriate bookkeeping heads to prove the asset side of the bank. This is but half the work. Every item of liability should be inventoried and aggregated to prove the liability side. Every individual and every bank balance should be taken off and every liability account proved. An examination that does not include this is imperfect. Experience shows that defalcations are oftenest hidden in the liability side of the bank.

Examiners are given detailed instructions, which, if fully complied with, would render their work very thorough and searching. The efficiency of the force is constantly improving, and it is alike for the interest of the banks and this Bureau to have it attain the highest standard of excellence. This office will be pleased to have the coöperation of and receive suggestions from bank officers upon this subject.

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS.

The resources and liabilities of the national banks for fourteen years, at nearly corresponding dates, from 1879 to 1892, inclusive, are exhibited in the following table, and the same information with respect to preceding years will be found in the Appendix,* page 129.

	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.	Oct. 2, 1883.	Sept. 30, 1884.	Oct. 1, 1885.
	2,048 banks.	2,099 banks.	2,132 banks.	2,269 banks.	2,501 banks.	2,664 banks.	2,714 banks.
RESOURCES.							
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans	\$878.5	\$1,041.0	\$1,173.8	\$1,243.2	\$1,309.2	\$1,245.3	\$1,306.1
Bonds for circulation	357.3	357.8	363.3	357.6	351.4	327.4	307.7
Other United States bonds	71.2	43.6	56.5	37.4	30.7	30.4	31.8
Stocks, bonds, etc	39.7	48.9	61.9	66.2	71.1	71.4	77.5
Due from banks	167.3	213.5	230.8	198.5	208.9	194.2	235.3
Real estate	47.8	48.0	47.3	46.5	48.3	49.9	51.3
Specie	42.2	109.2	114.3	102.9	107.8	128.6	174.9
Legal-tender notes	69.2	56.6	53.2	63.2	70.7	77.0	69.7
National-bank notes	16.7	18.2	17.7	20.7	22.7	23.3	23.1
Clearing-house exchanges	113.0	121.1	189.2	208.4	96.4	66.3	84.9
United States certificates of deposit	26.8	7.7	6.7	8.7	10.0	14.2	18.8
Due from United States Treasurer	17.0	17.1	17.5	17.2	16.6	17.7	14.9
Other resources	22.1	23.0	26.2	28.9	28.9	33.8	36.9
Total	1,868.8	2,105.8	2,368.4	2,399.8	2,372.7	2,279.5	2,432.9
LIABILITIES.							
Capital stock	454.1	457.6	463.8	483.1	509.7	524.3	527.5
Surplus fund	114.8	120.5	128.1	132.0	142.0	147.0	146.6
Undivided profits	40.3	46.1	56.4	61.2	61.6	63.2	59.3
Circulation outstanding	313.8	317.3	320.2	315.0	310.5	289.8	269.0
Due to depositors	736.9	887.9	1,083.1	1,134.9	1,063.6	993.0	1,116.7
Due to banks	201.2	267.9	294.9	259.9	270.4	246.4	299.7
Other liabilities	6.7	8.5	11.9	13.7	14.9	15.8	14.1
Total	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5	2,432.9

	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.	Oct. 2, 1890.	Sept. 25, 1891.	Sept. 30, 1892.
	2,852 banks.	3,049 banks.	3,120 banks.	3,290 banks.	3,540 banks.	3,677 banks.	3,773 banks.
RESOURCES.							
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans	\$1,451.0	\$1,587.5	\$1,628.1	\$1,817.3	\$1,986.1	\$2,005.5	\$2,171.0
Bonds for circulation	258.5	189.1	177.6	146.5	140.0	150.0	163.3
Other United States bonds	32.4	34.7	63.6	48.5	30.7	24.9	20.2
Stocks, bonds, etc	81.8	88.8	96.3	109.3	115.5	125.2	154.5
Due from banks	241.4	256.3	282.5	335.4	336.2	338.7	409.5
Real estate	54.1	58.0	61.1	69.4	76.8	83.3	87.9
Specie	156.4	165.1	181.3	164.3	195.9	183.5	209.1
Legal-tender notes	62.8	73.7	82.0	86.8	80.6	97.6	104.3
National-bank notes	22.7	21.9	21.3	20.9	18.5	20.0	19.6
Clearing-house exchanges	95.5	88.8	74.2	136.8	106.8	122.0	105.5
United States certificates of deposit	5.9	6.2	12.3	12.9	6.2	15.7	14.0
Due from United States Treasurer	14.0	9.3	9.0	7.4	6.9	8.0	8.2
Other resources	37.4	40.8	42.1	42.8	41.3	38.7	43.0
Total	2,513.9	2,620.2	2,731.4	2,998.3	3,141.5	3,213.1	3,510.1
LIABILITIES.							
Capital stock	548.5	578.5	588.4	612.6	650.4	677.4	686.6
Surplus fund	157.3	173.9	183.1	197.4	213.6	227.6	238.9
Undivided profits	66.5	71.5	70.3	84.9	97.0	103.3	101.6
Circulation	228.8	167.3	155.4	128.5	123.0	131.3	143.4
Due to depositors	1,189.5	1,274.7	1,350.7	1,522.0	1,594.2	1,608.6	1,779.3
Due to banks	308.6	329.6	358.1	425.3	426.4	430.6	530.7
Other liabilities	14.9	24.7	25.4	27.6	36.9	34.3	29.6
Total	2,513.9	2,620.2	2,731.4	2,998.3	3,141.5	3,213.1	3,510.1

* See second foot note, page 314.

It is noticeable that the resources of the system were increased nearly \$300,000,000 during the past year notwithstanding the fact that seventy banks went into voluntary liquidation or became insolvent, such increase being strongly in contrast with that of any previous year covered by the statement. Proportional increase is common to nearly all the items, the principal decrease occurring in clearing-house exchanges.

The following table presents an abstract of the resources and liabilities of the national banks at the close of business on September 30, 1892, the condition of the banks in New York City, in the three central reserve cities, in other reserve cities, and of country banks shown separately:

	Central reserve cities.			Country banks.	Aggregate.
	New York City.	New York, Chicago, and St. Louis.	Other reserve cities.*		
	48 banks.	80 banks.	263 banks.	3,430 banks.	3,773 banks.
RESOURCES.					
Loans and discounts	\$344, 199, 941	\$480, 990, 338	\$536, 738, 685	\$1, 135, 769, 806	\$2, 153, 498, 829
Overdrafts	313, 077	453, 628	1, 695, 951	15, 392, 679	17, 542, 259
Bonds for circulation	6, 709, 000	8, 459, 000	22, 591, 500	132, 224, 800	163, 275, 300
Bonds for deposits	1, 100, 000	1, 650, 000	4, 245, 000	9, 387, 000	15, 282, 000
United States bonds on hand	859, 800	1, 564, 000	893, 050	2, 425, 200	4, 882, 250
Stocks, securities, claims, etc	30, 224, 671	37, 501, 947	29, 909, 696	87, 123, 822	154, 535, 514
Due from reserve agents			72, 924, 409	163, 509, 922	236, 434, 331
Due from other national banks	30 597, 527	50, 143, 545	41, 152, 128	49, 220, 681	140, 516, 353
Due from other banks and bankers	4, 136, 249	9, 210, 283	8, 071, 969	15, 284, 483	32, 572, 736
Banking house, furniture, and fixtures	11, 404, 859	13, 148, 606	16, 638, 553	42, 113, 127	71, 900, 287
Other real estate and mortgages owned	1, 118, 665	1, 781, 988	3, 135, 356	11, 044, 282	15, 961, 625
Current expenses	885, 288	1, 152, 313	2, 295, 347	6, 869, 465	10, 317, 125
Premiums	650, 671	892, 480	2, 799, 954	10, 337, 182	14, 029, 616
Checks and cash items	3, 291, 473	3, 479, 574	3, 286, 810	10, 940, 077	17, 705, 961
Exchanges for clearing house	61, 541, 924	70, 406, 235	82, 066, 299	3, 050, 177	105, 522, 712
Bills of other national banks	1, 112, 890	2, 268, 921	3, 242, 720	14, 045, 833	19, 557, 474
Fractional currency, nickels, and cents	52, 623	98, 579	198, 469	637, 600	934, 648
Specie	62, 568, 071	89, 475, 450	53, 065, 171	66, 575, 738	209, 116, 379
Legal-tender notes	32, 646, 245	40, 837, 988	24, 904, 667	38, 525, 290	104, 267, 945
United States certificates of deposit	7, 915, 000	9, 405, 000	4, 195, 000	395, 000	13, 995, 000
Five per cent redemption fund	287, 585	366, 335	1, 009, 695	5, 763, 535	7, 139, 565
Due from United States Treasurer	245, 292	308, 992	332, 261	465, 735	1, 106, 988
Total	601, 860, 851	823, 601, 202	865, 392, 190	1, 821, 101, 504	3, 510, 094, 897
LIABILITIES.					
Capital stock	49, 650, 000	83, 250, 000	162, 092, 760	441, 230, 255	686, 573, 015
Surplus fund	40, 547, 592	52, 270, 493	56, 922, 818	129, 678, 614	238, 871, 425
Undivided profits	16, 618, 639	21, 138, 935	19, 972, 780	62, 520, 786	103, 632, 501
National-bank notes outstanding	5, 761, 500	6, 962, 555	19, 806, 090	116, 654, 653	143, 423, 298
State bank notes outstanding	24, 328	24, 328	6, 641	44, 108	75, 076
Dividends unpaid	244, 073	522, 979	1, 494, 519	1, 871, 368	3, 888, 866
Individual deposits	276, 804, 088	374, 412, 735	426, 743, 677	964, 266, 571	1, 765, 422, 984
United States deposits	682, 732	1, 199, 602	2, 664, 696	5, 963, 646	9, 828, 144
Deposits of United States disbursing officers	241, 542	261, 563	1, 288, 572	2, 494, 598	4, 044, 734
Due to national banks	149, 900, 326	191, 895, 888	112, 566, 785	47, 583, 512	352, 046, 184
Due to other banks and bankers	61, 386, 031	91, 378, 474	58, 912, 835	28, 315, 709	178, 607, 018
Notes and bills rediscounted		283, 650	1, 537, 602	15, 311, 235	17, 132, 488
Bills payable			1, 382, 915	5, 166, 249	6, 549, 164
Total	601, 860, 851	823, 601, 202	865, 392, 190	1, 821, 101, 504	3, 510, 094, 897

* Other reserve cities are Boston, Philadelphia, Baltimore, Albany, Brooklyn, Pittsburg, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Detroit, Milwaukee, Des Moines, Minneapolis, St. Paul, Kansas City, St. Joseph, Omaha, and San Francisco.

The following statement has been presented for several years, intended to show in a condensed form the principal changes in items of resources and liabilities of the national banks, comparison being made between the conditions existing January 1, 1866, and at the date of the last call for reports from national banks preceding the compilation of the Comptroller's annual report:

HIGHEST AND LOWEST POINTS REACHED IN THE PRINCIPAL ITEMS OF RESOURCES AND LIABILITIES SINCE THE ESTABLISHMENT OF THE SYSTEM.

	January 1, 1866.	September 30, 1892.	Highest point reached.		Lowest point reached.	
			Amount.	Date.	Amount.	Date.
Capital	\$403,357,346	\$686,573,015	\$686,573,015	Sept.30,1892	\$403,357,346	Jan. 1, 1866
Capital, surplus and undivided profits	475,330,204	1,027,097,194	1,027,097,194	.....do.....	475,330,204	Do.
Circulation	213,239,530	143,423,298	341,320,256	Dec. 26, 1873	122,928,084	Oct. 2, 1890
Total investments in United States bonds ..	440,380,350	183,439,550	712,437,900	Apr. 4, 1879	170,653,050	Do.
Individual deposits	520,212,174	1,765,422,983	1,765,422,983	Sept.30,1892	501,407,586	Oct. 8, 1870
Loans and discounts	500,650,109	2,153,498,829	2,153,498,829	.....do.....	500,659,109	Jan. 1, 1866
Cash:						
National bank notes ..	20,406,442	19,557,474	28,809,699	Dec. 31, 1883	11,841,104	Oct. 7, 1867
Legal-tender notes ..	187,846,548	104,267,945	205,793,579	Oct. 1, 1886	52,156,439	Mar. 11, 1881
Specie	16,909,363	209,116,379	209,116,379	Sept.30,1892	8,050,330	Oct. 1, 1875

The capital, surplus, undivided profits, and deposits amounted to \$995,542,378 on January 1, 1866, and on September 30, 1892, were \$2,792,520,177. The loans and discounts have more than quadrupled, the number of active banks having increased from 1,582 to 3,773. The holdings of bonds have decreased from \$712,437,900, the maximum, to \$183,439,550, the latter amount representing an increase of \$8,532,000 over the preceding year, resulting from accessions of new banks.

The specie held by the banks reached the highest point September 30, 1892, and amounted to \$209,116,379.

The following statement shows by comparison the percentages of loans and discounts, United States bonds, and specie to the aggregate fund of the banks, composed of capital, surplus, undivided profits, circulation, and deposits.

The percentage of circulation to capital, surplus, and undivided profits has decreased from about 45 per cent in 1866 to 14 per cent in 1892.

	1866.	1887.	1888.	1889.	1890.	1891.	1892.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Loans and discounts	41.32	70.52	71.04	72.26	74.37	72.92	73.35
United States bonds	36.36	9.98	9.87	7.80	6.44	6.41	6.25
Specie	1.57	7.37	11.90	6.58	7.40	6.73	7.12
Total	79.25	87.87	92.81	86.64	88.21	86.06	86.72

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

Under the provisions of the act of July 12, 1882, eighty-seven associations applied for and obtained an extension of their corporate existence during the past year. The following table shows the number and capital of all extended banks and their geographical location:

States and Territories.	No. of banks.	Capital.	States and Territories.	No. of banks.	Capital.
Alabama	6	\$885,000	Montana	1	\$500,000
Arkansas	2	350,000	Nebraska	8	1,400,000
California	2	2,000,000	New Hampshire	38	4,905,000
Colorado	5	960,000	New Jersey	53	10,783,350
Connecticut	73	22,450,820	New York	224	72,772,460
Delaware	11	1,503,185	North Carolina	4	850,000
District of Columbia	5	1,277,000	South Carolina	8	1,460,000
Georgia	8	1,750,000	Ohio	101	17,169,060
Illinois	79	9,693,000	Oregon	1	250,000
Indiana	45	5,579,000	Pennsylvania	174	45,954,390
Iowa	46	4,120,000	Rhode Island	59	19,959,800
Idaho	1	100,000	Tennessee	11	2,260,000
Kansas	9	825,000	Texas	5	675,000
Kentucky	22	6,411,500	Utah	1	500,000
Louisiana	5	2,300,000	Vermont	31	5,856,000
Maine	54	9,630,000	Virginia	14	2,391,000
Maryland	29	12,069,000	West Virginia	13	1,491,000
Massachusetts	204	87,262,500	Wisconsin	21	1,985,000
Michigan	28	2,390,000			
Minnesota	17	5,265,000			
Missouri	16	3,775,000			
			Total	1,434	370,308,005

The following table shows how many associations will reach the expiration of their corporate existence during a period of ten years, from 1893 to 1902, inclusive, their capital and circulation:

Year.	Number of banks.	Capital.	Circulation.	Year.	Number of banks.	Capital.	Circulation.
1893	38	\$4,701,000	\$1,982,925	1899	34	\$4,595,000	\$2,106,450
1894	57	6,768,000	2,585,470	1900	47	7,307,100	2,040,830
1895	76	11,259,000	4,431,610	1901	104	13,503,150	3,485,000
1896	22	2,123,800	975,400	1902	206	37,187,300	7,292,110
1897	25	3,594,000	1,198,295				
1898	24	2,470,000	1,153,350	Total	633	107,408,300	30,822,415

The number, capital, and circulation of the national banks of which the corporate existence expired between October 31, 1891, and October 31, 1892, are shown in the following table, and the number of extended banks is also stated. The corporate existence of eleven associations expired by limitation.

Date.	No. of banks expired.	Capital.	Circulation.	No. of banks extended.	Capital.	Circulation.
1891.						
November	8	\$603,900	\$240,070	6	\$500,000	\$148,000
December	6	410,000	100,250	4	260,000	67,500
1892.						
January	11	1,152,000	562,450	11	1,152,000	562,450
February	3	400,000	189,000	3	400,000	189,000
March	14	1,670,600	591,575	12	1,435,000	543,625
April	11	2,155,000	273,825	10	2,085,000	258,775
May	9	1,585,000	245,250	9	1,585,000	245,250
June	7	1,010,000	311,850	7	1,010,000	311,850
July	11	1,160,000	343,780	9	930,000	244,350
August	6	710,000	205,560	6	710,000	205,560
September	7	1,427,000	288,000	6	1,227,000	247,600
October	5	1,251,500	180,000	4	1,151,500	157,500
Total	98	13,535,000	3,531,610	87	12,445,500	3,176,860

The corporate existence of thirty-eight national banks, with an aggregate capital of \$4,651,000, bonds \$1,645,250, and circulation, \$1,480,725, will expire during the year 1893, as shown in the following table:

NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1893, WITH THE DATE OF 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.

Charter number.	Title and location of bank.	Expiration of corporate existence.	Capital stock.	United States bonds.	Circulation.
		1893.			
2075	City National Bank, Griffin, Ga	Jan. 2	\$56,000	\$14,000	\$12,600
2109	National Bank of Barre, Vt	Jan. 11	100,000	60,000	5,400
2093	City National Bank, Paducah, Ky	Jan. 14	200,000	200,000	180,000
2081	Lumberman's National Bank, Muskegon, Mich	Jan. 16	100,000	25,000	22,500
2103	Central National Bank, Boston, Mass.	Jan. 21	500,000	50,000	45,000
2095	First National Bank, Centerville, Mich	Jan. 22	50,000	12,500	11,250
2086	Hibernia National Bank, New Orleans, La.	Jan. 29	300,000	150,000	125,000
2087	Winnboro National Bank, Winnboro, S. C	Jan. 31	75,000	19,000	17,100
2099	First National Bank, Denison, Tex.	Jan. 31	150,000	50,000	45,000
2091	Phoenix National Bank, Medina, Ohio	Feb. 10	75,000	19,000	17,100
2088	Union National Bank, Rochester, Minn	Feb. 12	50,000	12,500	11,250
2089	Veazie National Bank, Bangor, Me	Feb. 18	100,000	25,000	22,500
2098	Lagonda National Bank, Springfield, Ohio	Mar. 15	100,000	93,000	83,700
2102	Noble Co. National Bank, Caldwell, Ohio	Mar. 18	60,000	60,000	54,000
2100	Edgar Co. National Bank, Paris, Ill	Mar. 24	100,000	25,000	22,500
2104	First National Bank, Santa Barbara, Cal.	Mar. 24	100,000	25,000	22,500
2112	First Ward National Bank, Boston, Mass	Mar. 24	200,000	50,000	45,000
2097	Lime Rock National Bank, Rockland, Me	Mar. 24	105,000	40,000	36,000
2111	Manufacturers' National Bank, Boston, Mass.	Apr. 9	500,000	190,000	171,000
2108	Union Market National Bank, Watertown, Mass.	Apr. 10	100,000	25,000	22,500
2106	First National Bank, Missoula, Mont.	Apr. 11	150,000	37,500	33,750
2113	First National Bank, Ashburnham, Mass	Apr. 11	50,000	50,000	45,000
2110	Wyoming National Bank, Laramie, Wyo	Apr. 30	100,000	25,000	22,500
2125	First National Bank, Chippewa Falls, Wis.	May 1	100,000	25,000	22,500
2117	Home National Bank, Ellenville, N. Y.	May 6	100,000	25,000	22,500
2116	Griggsville National Bank, Griggsville, Ill.	June 2	50,000	12,500	11,250
2114	First National Bank, Fayetteville, Tenn	June 9	60,000	15,000	13,500
2120	First National Bank, Chelsea, Vt.	June 10	50,000	12,500	11,250
2119	First National Bank of Marshall County, Plymouth, Ind.	June 19	50,000	12,500	11,250
2118	First National Bank, Austin, Tex	June 25	160,000	50,000	45,000
2122	Farmers' National Bank, Owatonna, Minn	June 30	75,000	19,000	17,100
2124	Decatur National Bank, Decatur, Ill	July 16	100,000	25,000	22,500
2127	State National Bank, Memphis, Tenn.	July 26	250,000	50,000	45,000
2126	First National Bank, Lincoln, Ill	July 29	100,000	75,000	67,500
2128	First National Bank, Shelbyville, Ill	Sept. 1	75,000	18,750	16,875
2129	First National Bank, Central City, Colo.	Sept. 15	50,000	12,500	11,250
2130	First National Bank, Red Oak, Iowa	Sept. 24	50,000	20,000	18,000
2132	Kellogg National Bank, Green Bay, Wis.	Dec. 23	60,000	15,000	13,500
			4,651,000	1,645,250	1,480,725

CIRCULATING NOTES.

The actual circulation outstanding on September 30, 1892, for which the banks were responsible was \$147,191,593, this amount being exclusive of \$25,595,167 also in circulation but represented by lawful money deposited by the banks for redemption of notes whenever presented to the Treasurer of the United States.

The minimum deposit of bonds required of the 3,773 national banks in operation September 30, 1892, was \$107,064,207, upon which only \$96,357,787 of national-bank circulation could be issued. These banks held on September 30, \$163,275,300 of bonds, and were actually responsible for \$50,589,983 of circulation more than the minimum. It is not imperative upon banks to take circulation, and a few do not avail themselves of the privilege.

Of the 3,773 banks 2,737 have a capital not exceeding \$150,000 nor less than \$50,000, which is the lowest amount any bank in the system may have, the aggregate capital amounting to \$221,057,830. The remaining 1,036 have a capital of over \$150,000 each, the aggregate

amounting to \$465,515,185. If an amount of bonds equal to the total capital were deposited to secure circulation the whole body of banks might have a circulation amounting to \$617,915,714, or \$521,557,927 more than the present minimum. A table in the Appendix,* page 148, shows by States and geographical divisions this information in detail.

In preceding reports a table was presented showing what advantage was taken by newly organized banks of the provisions of section 8 of the act of July 12, 1882, fixing a minimum requirement with respect to the amount of bonds to be deposited. The percentage of excess is now so small that a perpetuation of the table does not seem necessary. During the year ended June 30, 1892, 177 banks were organized and commenced business; 106 having a capital of \$50,000 each, aggregating \$5,300,000; 55 with a capital of over \$50,000 and not exceeding \$150,000, aggregating \$5,430,000; and 16 with an aggregate capital of \$5,150,000. Only 4 of the 161 banks with a capital of \$150,000 or under deposited bonds in excess of the requirement. The 16 banks with a capital of over \$150,000 each, deposited the exact amount of bonds required.

The following table shows by comparison for nine years the amounts of lawful money deposited and the consequent decrease or increase of circulation:

DECREASE OR INCREASE OF NATIONAL-BANK CIRCULATION DURING EACH OF THE YEARS ENDED OCTOBER 31, FROM 1884 TO 1892, INCLUSIVE, AND THE AMOUNT OF LAWFUL MONEY ON DEPOSIT AT THE END OF EACH YEAR.

National-bank notes outstanding October 31, 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 October 31, 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
Net outstanding as above, October 31, 1884.....		291, 849, 650
National-bank notes outstanding October 31, 1885, including notes of national gold banks.....	315, 847, 168	
Less lawful money on deposit at same date, including deposits of national gold banks.....	59, 542, 979	276, 304, 189
Net decrease of circulation.....		15, 545, 461
Net outstanding as above, October 31, 1885.....		276, 304, 189
National-bank notes outstanding October 31, 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
Net outstanding as above, October 31, 1886.....		219, 710, 656
National-bank notes outstanding October 31, 1887, including notes of national gold banks.....	272, 041, 203	
Less lawful money on deposit at same date, including deposits of national gold banks.....	102, 826, 136	169, 215, 067
Net decrease of circulation.....		50, 495, 589

* See second foot note, page 314.

Net outstanding as above, October 31, 1887	\$169, 215, 067
National-bank notes outstanding October 31, 1888, including notes of national gold banks	\$239, 385, 237
Less lawful money on deposit at same date, including deposits of national gold banks	87, 018, 909
	<u>152, 366, 328</u>
Net decrease of circulation	16, 848, 739
Net outstanding as above, October 31, 1888	152, 366, 328
National-bank notes outstanding October 31, 1889, including notes of national gold banks	202, 023, 415
Less lawful money on deposit at same date, including deposits of national gold banks	71, 816, 130
	<u>130, 207, 285</u>
Net decrease of circulation	22, 159, 043
Net outstanding as above, October 31, 1889	130, 207, 285
National-bank notes outstanding October 31, 1890, including notes of national gold banks	179, 755, 643
Less lawful money on deposit at same date, including deposits of national gold banks	54, 796, 907
	<u>124, 958, 736</u>
Net decrease of circulation	5, 248, 549
Net outstanding as above, October 31, 1890	124, 958, 736
National-bank notes outstanding October 31, 1891, including notes of national gold banks	172, 184, 558
Less lawful money on deposit at same date, including deposits of national gold banks	35, 430, 721
	<u>136, 753, 837</u>
Net increase of circulation	11, 795, 101
Net outstanding as above October 31, 1891	136, 753, 837
National-bank notes outstanding October 31, 1892, including notes of national gold banks	173, 432, 146
Less lawful money on deposit at same date, including deposits of national gold banks	25, 191, 083
	<u>147, 241, 063</u>
Net increase of circulation	10, 487, 226

The gross increase of circulation, including the notes of gold banks and those of failed and liquidating associations, was \$247,588.

BANKS WITHOUT CIRCULATION.

A few national banks have never issued circulating notes. Some others have deposited lawful money and surrendered their circulation. A list of these banks with capital and bonds is as follows:

Title of bank.	Capital.	Bonds.
Chemical National Bank, New York, N. Y.	\$300, 000	\$50, 000
Mechanics' National Bank, New York, N. Y.	2, 000, 000	50, 000
Merchants' National Bank, New York, N. Y.	2, 000, 000	50, 000
National City Bank, New York, N. Y.	1, 000, 000	50, 000
National Park Bank, New York, N. Y.	2, 000, 000	50, 000
National Bank of Washington, D. C.	200, 000	50, 000
Chestertown National Bank, Chestertown, Md.	60, 000	12, 500
First National Bank, Butte, Mont.	100, 000	25, 000
First National Bank, Houston, Tex.	100, 000	25, 000
Citizens' National Bank, Englewood, N. J.	50, 000	12, 500
National Bank of Cockeyville, Md.	50, 000	12, 500

SECURITY FOR CIRCULATING NOTES.

The security for circulating notes of national banks is limited to United States registered bonds bearing interest, and the following table shows the amount of such bonds held by the Treasurer of the United States as security on June 30 of each year from 1865 to 1892, inclusive, and the amount owned and held by the banks for other purposes, including those deposited with the Treasurer to secure public deposits:

Years.	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.		
1865	\$170,382,500	\$65,576,600			\$235,959,100	\$155,785,750	\$391,744,850
1866	241,083,500	86,226,850			327,310,350	121,152,950	448,463,300
1867	251,430,400	89,177,100			340,607,500	84,002,650	424,610,150
1868	250,726,950	90,768,950			341,495,900	80,922,500	422,418,400
1869	255,190,350	87,681,250			342,851,600	55,102,000	397,953,600
1870	247,335,350	94,923,200			342,278,550	43,980,600	386,259,150
1871	220,497,750	139,387,800			359,885,550	39,450,800	399,336,350
1872	173,251,450	207,189,250			380,440,700	31,868,200	412,308,900
1873	160,923,500	229,487,050			390,410,550	25,724,400	416,134,150
1874	154,370,700	236,800,500			391,171,200	25,347,100	416,518,300
1875	136,955,100	239,359,400			376,314,500	26,900,200	403,214,700
1876	109,313,450	232,081,300			341,394,750	45,170,300	386,565,050
1877	87,690,300	206,651,050	\$44,372,250		338,713,600	47,315,050	386,028,650
1878	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300
1879	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,603,520	430,858,120
1880	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,800	404,483,350
1881	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350
	Continued at ¾ per cent.	Continued at ¾ per cent.					
1882	25,142,600	202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
		7,402,800					
1883	385,700	3 per cents: 200,877,850	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
1884		172,412,550	46,546,400	111,690,900	330,649,850	31,203,000	161,852,850
	Pacifics:						
1885	3,520,000	142,240,850	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000
1886	3,565,000	107,782,100	50,484,200	114,143,500	275,974,800	31,345,550	307,320,350
1887	3,175,000	5,205,950	67,743,100	115,842,650	191,966,700	33,147,750	224,814,450
1888	3,181,000	37,500	69,670,300	105,423,850	178,312,650	63,618,150	241,930,800
1889	4,324,600		42,409,900	101,387,550	148,121,450	51,642,100	199,763,550
1890	4,913,000		39,486,750	100,828,550	145,228,300	35,287,350	180,515,650
1891	7,957,000		22,565,950	111,985,950	142,508,900	30,114,150	172,623,050
			Continued at 2 per cent.				
1892	11,600,000		21,825,350	129,764,700	163,190,050	20,301,600	183,491,650

The following table gives similar information for the years ended October 31, from 1882 to 1892, inclusive. An examination of this and the foregoing table will disclose the changes which have occurred in the holdings of the several classes of bonds by the banks:

Year.	Number of banks.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
		4½ per cent bonds.	4 per cent bonds.	3 per cent bonds.	Pacific 6 per cent bonds.	Total.		
1882.....	2, 301	\$33, 754, 650	\$104, 927, 500	(\$40, 621, 950) 179, 675, 550	\$3, 526, 000	\$362, 505, 650	\$37, 563, 750	\$400, 069, 400
1883.....	2, 522	41, 319, 700	106, 164, 850	*602, 000 201, 327, 700	3, 463, 000	352, 877, 300	30, 674, 050	383, 551, 350
1884.....	2, 671	49, 537, 450	116, 705, 450	155, 604, 400	3, 469, 000	325, 316, 300	30, 419, 600	355, 735, 900
1885.....	2, 727	49, 547, 250	116, 391, 650	138, 920, 650	3, 505, 000	308, 364, 550	31, 780, 100	340, 144, 650
1886.....	2, 868	57, 436, 850	115, 383, 150	69, 038, 050	3, 586, 000	245, 444, 050	32, 431, 400	277, 875, 450
1887.....	3, 061	69, 696, 100	115, 731, 400	144, 500	3, 256, 000	188, 828, 000	34, 671, 350	223, 499, 350
1888.....	3, 151	66, 121, 750	100, 413, 600	.....	3, 468, 000	170, 093, 350	60, 715, 050	230, 718, 400
1889.....	3, 319	41, 066, 150	100, 049, 000	.....	4, 553, 000	145, 068, 150	48, 501, 200	194, 169, 350
1890.....	3, 567	28, 116, 700 199, 400	105, 402, 200	.....	6, 672, 000	140, 190, 900	30, 684, 000	170, 874, 900
1891.....	3, 694	Continued at 2 p. ct. 21, 648, 100	120, 858, 850	.....	10, 244, 000	152, 950, 350	24, 871, 950	177, 822, 500
1892.....	3, 788	21, 897, 850	131, 133, 150	.....	11, 852, 000	164, 883, 000	20, 164, 250	185, 047, 250

* Three and one-half per cent.

A table will be found in the Appendix,* page 130, showing on the first day of each month, from January 1, 1871, to November 1, 1892, the amount of authorized capital stock of the national banks, the amount of bonds on deposit to secure circulation, the amount of circulation secured by the bonds, the amount of lawful money deposited to redeem outstanding circulation, and the total amount outstanding, including notes of gold banks.

* See second footnote, page 314.

INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES.

The public debt reached the maximum August 31, 1865, and amounted to \$2,844,649,626. The noninterest-bearing obligations amounted to \$461,616,311, the interest-bearing debt being \$2,383,033,315. On October 31, 1892, the interest-bearing debt amounted to \$649,655,532.

The classes of bonds available as security for the circulating notes of national banks are shown in the following table, dates of authorizing acts, maturity of bonds, and rates of interest also being given:

BONDED DEBT AT DATES NAMED.

Date.	6 per cent.	5 per cent.	4½ per cent.*	4 per cent.†	6 per cent.‡	Total.
Aug. 31, 1865...	\$908,518,001	\$199,792,100	-----	-----	\$1,258,000	\$1,109,568,191
June 30, 1866...	1,008,388,469	198,528,435	-----	-----	6,042,000	1,212,958,904
June 30, 1867...	1,421,110,719	198,533,435	-----	-----	14,762,000	1,634,406,154
June 30, 1868...	1,841,521,800	221,588,400	-----	-----	29,089,000	2,092,199,200
June 30, 1869...	1,886,341,300	221,589,300	-----	-----	58,638,320	2,166,568,920
June 30, 1870...	1,764,932,300	221,589,300	-----	-----	64,457,320	2,050,978,200
June 30, 1871...	1,613,897,300	274,236,450	-----	-----	64,618,832	1,952,752,582
June 30, 1872...	1,374,883,800	414,567,300	-----	-----	64,623,512	1,845,074,612
June 30, 1873...	1,281,238,650	414,567,300	-----	-----	64,623,512	1,760,429,462
June 30, 1874...	1,213,624,700	510,623,050	-----	-----	64,623,512	1,788,876,262
June 30, 1875...	1,100,865,550	607,132,750	-----	-----	64,623,512	1,772,621,812
June 30, 1876...	984,999,650	711,685,800	-----	-----	64,623,512	1,761,308,962
June 30, 1877...	854,621,850	703,266,650	\$140,000,000	-----	64,623,512	1,761,512,012
June 30, 1878...	738,619,000	703,266,650	240,000,000	\$98,850,000	64,623,512	1,845,359,162
June 30, 1879...	310,932,500	646,905,500	250,000,000	679,878,110	64,623,512	1,952,339,622
June 30, 1880...	235,780,400	484,864,900	250,000,000	739,347,800	64,623,512	1,774,616,612
June 30, 1881...	196,378,600	439,841,350	250,000,000	739,347,800	64,623,512	1,690,191,262
June 30, 1882...	Continued at 3½ per cent. 58,957,150	Continued at 3½ per cent. 401,593,900 32,082,600	250,000,000	739,349,350	64,623,512	1,514,433,912
June 30, 1883...		Funded into 3 per cent., act July 12, 1882.	250,000,000	737,942,200	64,623,512	1,388,852,662
June 30, 1884...		304,204,350	250,000,000	737,661,700	64,623,512	1,276,987,362
June 30, 1885...		224,612,150	250,000,000	737,719,850	64,623,512	1,246,533,862
June 30, 1886...		194,190,500	250,000,000	737,759,700	64,623,512	1,196,429,812
June 30, 1887...		144,046,600	250,000,000	737,800,600	64,623,512	1,072,140,612
June 30, 1888...		19,716,500	250,000,000	714,177,400	64,623,512	1,001,007,962
June 30, 1889...			139,639,000	676,095,350	64,623,512	880,357,862
June 30, 1890...			109,015,750	602,193,500	64,623,512	775,832,762
June 30, 1891...			50,869,200	559,506,000	64,623,512	675,055,712
June 30, 1892...			Continued at 2 per cent. 25,364,500	559,581,250	64,623,512	649,569,262
Oct. 31, 1892...			25,364,500	559,589,200	64,623,512	649,577,212

* Funded loan 1891; authorizing act July 14, 1870, and January 20, 1871; date of maturity, 1891.

† Funded loan 1907; authorizing act July 14, 1870, and January 20, 1871; date of maturity, 1907.

‡ Pacific railroad bonds; authorizing act July 1, 1862, and July 2, 1864; date of maturity, 1895 to 1899.

• 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 \$78,320 of refunding certificates are not included in the table.

MARKET PRICES OF UNITED STATES BONDS.

The following statement prepared by the Actuary of the Treasury exhibits the market prices of United States bonds during the year covered by this report. The 2 per cents have steadily remained at par, with slight fractional increase during the month of October. The fluctuations in 4 per cents were not marked, the price with few exceptions having gradually declined about 2 per cent.

OPENING, HIGHEST, AND LOWEST PRICES OF UNITED STATES REGISTERED 2 PER CENT AND 4 PER CENT BONDS, IN NEW YORK, FOR EACH WEEK FROM NOVEMBER 6, 1891, TO OCTOBER 28, 1892.

Week ended—	2 per cent.			4 per cent.		
	Opening.	Highest.	Lowest.	Opening.	Highest.	Lowest.
November 6, 1891	99½	99½	99½	116½-117½	116½-117½	116-117
November 13, 1891	99½	99½	99½	116-117	116½-117	116-117
November 20, 1891	99½	99½	99½	116-117	116½-117½	116-117
November 27, 1891	100	101	100	116½-117½	117½-118	116½-117½
December 4, 1891	100	101½	100½	117-118	117-118	116½-117
December 11, 1891	100	100	100	116½-117½	116½-117½	116½-117½
December 18, 1891	100	100½	100	116½-117½	116½-117½	116½-117
December 25, 1891	100½	100½	100	116½-117½	116½-117½	116½-117½
January 1, 1892	100	100	100	116½-117½	117-117½	116½-117½
January 8, 1892	100½	100½	100	116½-117½	116½-117½	116½-117½
January 15, 1892	100	100	100	117-117½	117-117½	116½-117
January 22, 1892	100	100	100	116½-117	116½-117	116-116½
January 29, 1892	100	100	100	116-116½	116-116½	115½-116½
February 5, 1892	100	100	100	116-116½	116½-117	116-116½
February 12, 1892	100	100	100	116½-117½	116½-117	116½-117½
February 19, 1892	100	100	100	116½-117½	116½-117½	116½-116½
February 26, 1892	100	100	100	116½-116½	116½-116½	116-116½
March 4, 1892	100	100	100	116½-117	116½-117	115½-116½
March 11, 1892	100	100	100	116-116½	116-116½	116-116½
March 18, 1892	100	100	100	116-116½	116-116½	116-116½
March 25, 1892	100	100	100	116-116½	116-116½	115½-116½
April 1, 1892	100	100	100	115½-116½	116-116½	115½-116½
April 8, 1892	100	100	100	116-116½	116-116½	115½-116
April 15, 1892	100	100	100	116-116½	116-116½	115½-116
April 22, 1892	100	100	100	115½-116½	116-116½	115½-116½
April 29, 1892	100	100	100	115½-116½	115½-116½	115½-116½
May 6, 1892	100	100	100	115½-116½	115½-116½	115½-116½
May 13, 1892	100	100	100	116-116½	116½-117	116-116½
May 20, 1892	100	100	100	116½-117½	117½-118	116½-117½
May 27, 1892	100	100	100	117½-118	117½-118	117-117½
June 3, 1892	100	100	100	116½-117½	116½-117½	116-116½
June 10, 1892	100	100	100	116-116½	116½-116½	116-116½
June 17, 1892	100	100	100	116½-116½	116½-117	116½-116½
June 24, 1892	100	100	100	116½-117½	116½-117½	116½-117½
July 1, 1892	100	100	100	116½-117½	116½-117½	116½-117
July 8, 1892	100	100	100	116½-116½	116½-116½	116-116½
July 15, 1892	100	100	100	116½-116½	116½-117	116½-116½
July 22, 1892	100	100	100	116½-117	116½-117	115½-116½
July 29, 1892	100	100	100	116-116½	116½-116½	116-116½
August 5, 1892	100	100	100	116½-116½	116½-116½	116-116½
August 12, 1892	100	100	100	116-116½	116-116½	115½-116½
August 19, 1892	100	100	100	115½-116½	115½-116½	115½-116
August 26, 1892	100	100	100	115½-116½	115½-116½	115½-116½
September 2, 1892	100	100	100	115½-116½	115½-116½	114½-115
September 9, 1892	100	100	100	114½-115½	114½-115½	114-115½
September 16, 1892	100	100	100	114-115½	114-115½	114-115½
September 23, 1892	100	100	100	114-115½	114-115½	113½-115
September 30, 1892	100	100	100	113½-115	113½-115	113½-115
October 7, 1892	100	100½	100	113½-115	114½-115½	113½-115
October 14, 1892	100½	100½	100½	114½-115½	114½-115½	114½-115½
October 21, 1892	100½	100½	100½	114½-115½	114½-115½	114½-115½
October 28, 1892	100½	100½	100½	114½-115½	114½-115½	114½-115

INVESTMENT VALUE OF UNITED STATES BONDS.

The investment value of United States bonds increases as the relative market price declines, and the following statement, also prepared by the actuary of the Treasury, exhibits the fluctuations in price and investment value of the 4 per cents from 1885 to 1892 inclusive. A comparison will show the exact increase or decrease in investment value for each quarterly period. The Government was not a purchaser of bonds during the year, but of \$4,601,500 of 4½ per cents, which were outstanding on November 1, 1891, and on which interest had ceased at date of maturity, all but \$983,800 were presented for redemption. All of this class of bonds which were held by the national banks as security for their circulation have been withdrawn. The total withdrawals from the three classes of bonds available as security for circulation during the year were \$4,387,600. Of this amount \$807,950 was deposited in substitution. Table on page 52 shows the net increase of bonds deposited during the year.

Date.	4½ per cent bonds.		4 per cent bonds.	
	Average price flat.	Rate of interest realized by investors.	Average price flat.	Rate of interest realized by investors.
1885:	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>er cent.</i>
January	112.7788	2.655	121.9086	2.726
April	112.4350	2.488	121.8028	2.721
July	112.7325	2.365	122.6462	2.668
October	112.9421	2.250	123.4004	2.619
1886:				
January	112.7000	2.208	123.4325	2.607
April	112.4759	2.150	126.2980	2.444
July	111.8156	2.149	126.4975	2.420
October	111.9855	2.003	128.6659	2.289
1887:				
January	110.2775	2.290	127.8325	2.320
April	110.1947	2.019	129.2451	2.227
July	109.1475	2.340	127.8425	2.284
October	108.5553	2.339	125.7885	2.390
1888:				
January	108.2375	2.289	126.1275	2.341
April	107.1025	2.478	124.6400	2.449
July	107.5175	2.195	127.4825	2.230
October	108.4213	1.693	128.1204	2.178
1889:				
January	108.9255	1.254	127.2837	2.208
April	108.1848	1.240	129.1902	2.080
July	107.0048	1.421	128.3894	2.109
October	105.8241	1.645	127.1944	2.160
1890:				
January	104.7885	1.856	125.6178	2.236
April	103.7500	2.151	122.1175	2.435
July	103.3825	1.966	122.3200	2.407
October	104.1296	0.409	123.5602	2.309
1891:				
January	103.1106	0.424	120.9279	2.463
April	101.7596	1.363	122.0264	2.372
July	100.3846	5.971	117.3317	2.676
October			116.7546	2.701
1892:				
January	2 per cents at par..		116.6719	2.693
April			116.1575	2.715
July			116.4557	2.677
October			115.0978	2.766

ISSUES AND REDEMPTIONS.

The following table gives 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 amount outstanding October 31:

Denominations.	Number of notes—			Amounts—		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones.....	23, 169, 677	22, 806, 348	363, 329	\$23, 169, 677	\$22, 806, 348. 00	\$363, 329. 00
Twos.....	7, 747, 519	7, 658, 053	89, 466	15, 495, 038	15, 316, 106. 00	178, 932. 00
Fives.....	115, 438, 060	105, 443, 674	9, 994, 386	577, 190, 300	527, 218, 370. 00	49, 971, 930. 00
Tens.....	49, 153, 060	43, 717, 670	5, 435, 390	491, 530, 600	437, 176, 700. 00	54, 353, 900. 00
Twenties.....	15, 419, 471	13, 372, 587	2, 046, 884	308, 389, 420	267, 451, 740. 00	40, 937, 680. 00
Fifties.....	2, 041, 711	1, 858, 334	183, 377	102, 085, 550	92, 916, 700. 00	9, 168, 850. 00
One-hundreds.....	1, 563, 151	1, 394, 398	168, 753	156, 315, 100	139, 439, 800. 00	16, 875, 300. 00
Five hundreds.....	23, 894	23, 588	306	11, 947, 000	11, 794, 000. 00	153, 000. 00
One thousands.....	7, 379	7, 345	34	7, 379, 000	7, 345, 000. 00	34, 000. 00
Total.....	214, 563, 922	196, 281, 997	18, 281, 925	1, 693, 501, 685	1, 521, 464, 764. 00	172, 066, 921. 00
Unpresented fractions of notes to be deducted from notes redeemed and added to amount on notes outstanding.....					27, 010. 25	27, 010. 25
Total.....					1, 521, 437, 753. 75	172, 063, 931. 25

The apparent discrepancy in the amount of circulating notes outstanding October 31, which will appear when the several statements in this report are compared, is explained as follows:

In the table on this page notes of national gold banks amounting to \$104,952 are not included, and the table on page 51 includes \$263,263, representing notes of other banks redeemed and destroyed, to be reissued.

The total issues of incomplete currency during the year are shown by the vault account, as follows:

National-bank currency in vault October 31, 1891.....	\$43, 035, 720
Amount received from the Bureau of Engraving and Printing during the year ended October 31, 1892.....	53, 854, 670
Total.....	96, 890, 390
Amount issued to banks during the year.....	\$49, 951, 350
Amount withdrawn from vault for cancellation.....	1, 645, 640
	51, 596, 990.
Balance in vault October 31, 1892.....	45, 293, 400

The following table shows the amount of new currency issued to replace notes redeemed and destroyed under the provisions of the act of June 20, 1874, the amount issued to replace notes redeemed by lawful money deposited under the act of July 12, 1882, and the amount issued to both old and new banks upon bonds deposited for the purpose of obtaining additional circulation. The table also shows the amount of circulation redeemed under the act of June 20, 1874, establishing the National-bank Redemption Agency of the Treasury at Washington:

TABLE SHOWING BY STATES THE AMOUNT OF "ADDITIONAL CIRCULATION" ISSUED AND RETIRED DURING THE YEAR ENDED OCTOBER 31, 1892, AND TOTAL AMOUNT ISSUED AND RETIRED SINCE JUNE 20, 1874.

States and Territories.	Circulation issued.		Total issued.	Circulation retired.		Total retired.
	Under act of July 12, 1882.	Additional.		Under act of June 20, 1874.	Insolvent and liquidating banks.	
Maine		\$39,370	\$39,370	\$304,616	\$137,860	\$442,476
New Hampshire	\$10	192,155	192,165	204,845	96,181	301,026
Vermont		103,510	103,510	96,870	98,128	194,998
Massachusetts		1,997,700	1,997,700	1,399,750	972,937	2,372,687
Rhode Island		1,512,290	1,512,290	161,235	259,195	420,430
Connecticut		306,000	306,000	533,790	292,447	826,237
New York		849,835	849,835	1,270,624	866,923	2,137,547
New Jersey	999	84,346	85,345	352,581	169,136	521,717
Pennsylvania		1,774,750	1,774,750	948,428	866,910	1,815,338
Delaware				115,860	29,600	145,460
Maryland		303,750	303,750	135,907	163,551	299,458
District of Columbia				1	5,061	5,062
Virginia		45,000	45,000	14,945	51,267	66,212
West Virginia		78,750	78,750	37,120	37,034	74,154
North Carolina		64,100	64,100	23,565	27,770	51,335
South Carolina		5	5	1,485	23,580	25,065
Georgia		33,750	33,750	23,345	41,011	64,356
Florida		22,510	22,510		1,910	1,910
Alabama		22,500	22,500	13,260	54,064	67,324
Mississippi					100	100
Louisiana		135,000	135,000	125,110	36,641	161,751
Texas		423,420	423,420	19,920	45,314	65,244
Arkansas				14,500	11,040	25,540
Kentucky	999	433,800	434,799	155,471	189,955	345,426
Tennessee	2,210	58,510	60,720	18,082	70,344	88,426
Missouri		45,000	45,000	50,270	73,504	123,774
Ohio		2,852,910	2,852,910	740,578	391,171	1,131,749
Indiana		377,350	377,350	241,438	178,692	420,130
Illinois		241,750	241,750	30,245	141,920	172,165
Michigan		72,090	72,090	32,870	162,634	195,504
Wisconsin		227,170	227,170	58,890	56,922	115,812
Iowa		250,860	250,860	69,047	76,942	145,989
Minnesota	8,120	175,510	183,630	14,460	67,991	76,451
Kansas		56,240	56,240	32,630	148,891	181,521
Nebraska		201,280	201,280	15,290	44,489	59,779
Nevada						
Oregon		20,250	20,250		6,940	6,940
Colorado		176,850	176,850	46,526	19,980	66,506
Idaho		33,740	33,740	460	5,511	5,971
Montana		22,500	22,500	4,800	3,031	7,831
Wyoming		24,750	24,750	2,630	40	2,670
North Dakota		33,750	33,750		5,230	5,230
South Dakota				1	18,455	18,456
Washington		236,235	236,235		20,855	20,855
California		67,500	67,500	71,935	27,760	99,695
Utah Territory		11,250	11,250	18,230	122	18,352
New Mexico Territory		22,500	22,500		9,952	9,952
Arizona Territory		22,500	22,500		560	560
Oklahoma Territory		22,500	22,500		1,910	1,910
Indian Territory		35,990	35,990			
Alaska Territory						
Total	12,338	13,711,526	13,723,864	7,401,620	6,005,461	13,407,081
Surrendered to this office and retired						86,310
From June 20, 1874, to October 31, 1891			258,942,523	286,871,426	133,809,591	420,681,017
Surrendered and retired same dates						16,257,568
Grand total October 31, 1892			272,665,387	294,273,046	139,815,052	450,431,976

Notes of gold banks are not included in the above table.

Of the total circulation issued as shown by the foregoing table, \$2,867,620 were issued to banks organized during the year or just prior to November 1, 1891, and \$10,856,244 to other banks which deposited bonds for the purpose of increasing their circulation. The provisions of law relating to the redemption of national-bank circulation remain as heretofore, a redemption fund of 5 per cent on the total circulation being maintained with the Treasurer of the United States, and a pro rata annual assessment paid as the cost of redemption, amounting to \$1.464 on each \$1,000 during the year ended June 30, 1892.

During the past year the receipts of the National-bank Redemption Agency amounted to \$70,434,334, of which amount \$31,218,977, or 44 per cent, was received from New York City. The amount received from Boston was \$8,475,354; from Philadelphia, \$5,053,891; from Chicago, \$5,052,376; from Cincinnati, \$2,138,337; from Baltimore, \$2,100,453; from St. Louis, \$1,224,285; from New Orleans, \$936,217; from Providence, \$924,501; and from Pittsburgh, \$495,629.

Of the total amount received during the year, notes representing \$18,583,320 were fit for circulation and returned to the banks originally issuing them.

The following table exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ended October 31, 1892, 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 the United States Treasury redemption agency.
	For 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 of June 20, 1874.	Insolvent and liquidating national banks.		
November, 1891	\$6,980	\$2,916,770	\$1,067,176	\$686,898	\$4,677,824	\$5,013,820
December, 1891	1,660	2,934,260	835,288	559,969	4,331,177	5,909,334
January, 1892	1,490	3,324,870	926,385	560,537	4,813,282	7,788,484
February, 1892	540	3,802,845	914,762	603,401	5,321,543	6,066,177
March, 1892	9,290	3,263,080	687,684	517,389	4,477,443	5,276,655
April, 1892	40	2,871,565	526,877	510,418	3,908,900	5,639,755
May, 1892	3,890	3,059,700	521,615	500,169	4,085,375	6,357,399
June, 1892	30	3,275,920	525,510	491,532	4,292,992	6,323,849
July, 1892	14,420	2,967,180	467,555	446,815	3,895,970	6,191,046
August, 1892	20	2,485,100	307,080	332,246	3,124,446	5,352,812
September, 1892	50	2,331,026	314,187	411,189	3,056,452	5,296,037
October, 1892	450	3,098,806	307,500	384,898	3,791,654	5,218,966
Total	38,860	36,331,122	7,401,619	6,005,461	49,777,063	70,434,334
Received from June 20, 1874, to October 31, 1891	16,814,435	874,464,560	286,813,126	133,684,600	1,311,776,721	2,119,677,706
Grand total	16,853,295	910,795,682	294,214,745	139,690,061	1,361,553,784	2,190,112,040

Notes of gold banks are not included in the above 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—	
During year ended October 31—		1881	\$54, 941, 130
1866	1, 050, 382	1882	74, 917, 611
1867	3, 401, 423	1883	82, 913, 766
1868	4, 602, 825	1884	93, 178, 418
1869	8, 603, 729	1885	91, 048, 723
1870	14, 305, 689	1886	59, 989, 810
1871	24, 344, 047	1887	47, 726, 083
1872	30, 211, 720	1888	59, 568, 525
1873	36, 433, 171	1889	52, 207, 627
1874	49, 939, 741	1890	44, 447, 467
1875	137, 697, 696	1891	45, 981, 463
1876	98, 672, 716	1892	43, 885, 319
1877	76, 918, 963	Additional amount of insolvent and	
1878	57, 381, 249	liquidating national banks	150, 246, 189
1879	41, 101, 830		
1880	35, 539, 660	Total	1, 521, 433, 462

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, 1891	\$241, 300. 00
Received during the year ended October 31, 1892	49, 788, 948. 00
Total	50, 030, 248. 00
Withdrawn and destroyed during the year	49, 902, 065. 50
Balance in vault October 31, 1892	127, 582. 50

REDEMPTION OF NOTES OF BANKS REDUCING CIRCULATION, OF THOSE IN VOLUNTARY LIQUIDATION, AND OF FAILED BANKS, UNDER THE ACT OF JUNE 20, 1874, AND OF BANKS THE CORPORATE EXISTENCE OF WHICH HAS BEEN EXTENDED UNDER THE ACT OF JULY 12, 1882.

No change has occurred in the provisions of law with respect to a reduction of the outstanding circulation of an association upon the deposit of lawful money with the Treasurer of the United States in a sum not less than \$9,000, nor in the provisions of the act of July 12, 1882, requiring a deposit of lawful money for the retirement of the old circulation of such banks within a period of three years. Under these provisions of law \$458,024,277 of lawful money has been deposited with the Treasurer on account of liquidating and insolvent banks, including \$2,663,720 deposited for the redemption of notes of national gold banks and \$97,714,449 for the redemption of national-bank notes under the act of July 12, 1882. During the year ended October 31, 1892, \$1,063,300 in lawful money was deposited by banks reducing circulation, \$1,341,880 by banks in voluntary liquidation, \$12,328 by extended banks retiring old circulation, and \$761,820 on account of insolvent banks, making a total of \$3,179,328.

The total amount deposited prior to and under the acts of June 20, 1874, and July 12, 1882, is \$472,269,087, and of this \$73,792,900 was deposited by banks in liquidation. Deducting the amount of circulating notes redeemed and destroyed without reissue, which was \$447,078,004, from the total deposit, there remained in the hands of the Treasurer, on October 31, 1892, \$25,191,083 in lawful money for the redemption and retirement of national-bank circulation, including \$104,952 for the redemption of outstanding circulating notes of national gold banks.

Prior to June 20, 1874, \$10,431,135 of national-bank notes were redeemed and destroyed without reissue, and \$436,646,869 have been so retired since that date. In the latter amount are included \$2,558,768 of the notes of national gold banks and \$82,081,203 of notes of associations which extended their corporate existence.

Under the act approved February 14, 1880, authorizing the conversion of gold banks and extending to them all the privileges applicable

to any national-banking association; the national gold banks either availed themselves of the opportunity thus afforded to convert or passed out of existence. As stated elsewhere, there still remains on deposit with the Treasurer of the United States in lawful money \$104,952 for the redemption of notes issued by national gold banks which are still outstanding.

TAX UPON CIRCULATION, REDEMPTION CHARGES, AND ASSESSMENTS.

No change has occurred in the provisions of law requiring national banks to pay a semi-annual duty of one-half of 1 per cent upon the average amount of their notes in circulation, and expenses incident to the redemption of such notes annually determined by the Treasurer of the United States, and a pro rata assessment levied upon the banks, based upon the exact status of each with respect to the amount redeemed. The banks pay the fees allowed to national-bank examiners, as ascertained under the law, by means of drafts forwarded to the Comptroller, who in turn remits the proceeds to the examiners as their reports are received and accounts rendered. The amounts collected from the banks during the fiscal year from these sources and for the expense connected with the preparation of plates for circulation were as follows:

Semi-annual duty on circulation.....	\$1,331,287.26
Cost of redemption of notes by the United States Treasurer.....	100,593.70
Assessment for cost of plates, new banks.....	15,700.00
Assessment for cost of plates, extended banks.....	8,100.00
Assessment for examiners' fees (sec. 5240, Revised Statutes).....	161,983.68

Total 1,617,664.64

The following table is a comparative statement of taxes assessed as semi-annual duty on circulation, cost of redemption of notes, cost of plates, and examiners' fees for the past ten years:

Years.	Semi-annual duty on circulation.	Cost of redemption of notes by the United States Treasurer.	Assessment for cost of plates, new banks.	Assessment for cost of plates, extended banks.	Assessment for examiners' fees (sec. 5240, R. S.).	Total.
1883.....	\$3,132,006.73	\$147,592.27	\$25,980.00	\$34,120.00	\$94,606.16	\$3,434,305.16
1884.....	3,024,668.24	160,896.65	18,845.00	1,950.00	99,642.05	3,306,001.94
1885.....	2,794,584.01	181,857.16	13,150.00	97,800.00	107,781.73	3,195,172.90
1886.....	2,592,021.33	168,243.35	14,810.00	24,825.00	107,272.83	2,907,172.51
1887.....	2,044,922.75	138,967.00	18,850.00	1,750.00	110,219.88	2,314,709.63
1888.....	1,616,127.53	141,141.43	14,100.00	3,900.00	121,777.86	1,897,046.87
1889.....	1,410,331.84	131,190.67	12,200.00	575.00	130,725.79	1,685,023.30
1890.....	1,254,839.65	107,843.39	24,175.00	725.00	136,772.71	1,524,355.75
1891.....	1,216,104.72	99,366.52	18,575.00	7,200.00	138,969.39	1,480,215.63
1892.....	1,331,287.26	100,593.70	15,700.00	8,100.00	161,983.68	1,617,664.64
Total.....	20,416,894.06	1,377,692.19	176,385.00	180,945.00	1,209,752.08	23,361,668.33

Prior to the act of March 3, 1883, the banks were required to pay a tax on capital and deposits in addition to that on circulation. The total tax collected on capital amounted to \$7,885,887.74; on deposits, \$60,940,067.16; and up to July 1, 1892, \$72,670,412.30 on circulation, making a total of \$141,466,367.20.

LOANS.

The following table gives a classification of the loans of the national banks in each of the central reserve cities of New York, Chicago, and St. Louis, in other reserve cities classified in groups, and in the rest of the country at nearly the same dates in each of the last five years:

OCTOBER 4, 1888.

	No. of banks.	On United States bonds on demand.	On other stocks, bonds, etc., on demand.	On single name paper without other security.	All other loans.	Total.
New York.....	46	\$2,132,159	\$108,466,001	\$28,626,295	\$153,271,026	\$292,495,481
Chicago.....	19	359,296	9,631,825	14,155,001	41,129,615	65,275,737
St. Louis.....	4		921,854	306,450	6,988,242	8,216,546
Group No. 1, 4 cities.....	128	148,770	44,271,164	41,430,120	182,587,237	268,417,291
Group No. 2, 4 cities.....	41	10,765	7,806,794	7,182,779	37,435,637	52,435,975
Group No. 3, 4 cities.....	33	75,000	6,570,958	7,260,065	42,188,407	56,095,010
Group No. 4, 4 cities.....	22	1,200	1,205,596	8,501,966	21,303,327	31,012,089
Country.....	2,847	577,484	42,586,172	135,967,639	721,806,861	900,938,156
Total.....	3,140	3,304,674	221,460,344	243,430,915	1,206,690,352	1,674,886,285

SEPTEMBER 30, 1889.

	No. of banks.	On paper with single name, unse- cured.	On paper with in- dorsers, oth- erwise un- secured.	On demand, with U. S. bonds, other stocks, or collaterals as security.	On time, with U. S. bonds, other stocks, or collaterals as security.	Total.
New York.....	45	\$31,866,578	\$119,366,417	\$109,579,495	\$43,085,676	\$303,898,166
Chicago.....	20	15,947,708	31,275,073	12,702,779	12,455,515	72,381,075
St. Louis.....	5	866,900	7,863,955	1,846,621	2,897,770	13,475,246
Group No. 1, 4 cities.....	129	43,237,334	145,457,842	54,280,694	43,847,643	286,823,504
Group No. 2, 4 cities.....	43	8,308,282	29,328,014	9,770,705	12,056,470	59,463,472
Group No. 3, 4 cities.....	33	8,618,618	39,473,645	8,337,056	6,419,197	62,848,516
Group No. 4, 4 cities.....	23	9,051,215	16,140,667	3,432,808	7,661,230	36,285,921
Country.....	2,992	154,475,783	636,484,540	54,314,240	125,279,276	970,553,839
Total.....	3,290	272,372,410	1,025,390,153	254,264,398	253,702,777	1,805,729,739

OCTOBER 2, 1890.

	No. of banks.	On paper with single name, unse- cured.	On paper with one or more in- dorsers, oth- erwise un- secured.	On demand, with U. S. bonds, other stocks, or collaterals as security.	On time, with U. S. bonds, other stocks, or collaterals as security.	Total.
New York.....	47	29,044,063	122,226,904	102,372,932	43,466,652	297,110,551
Chicago.....	19	16,714,673	27,897,562	17,125,219	16,500,704	78,244,158
St. Louis.....	8	2,172,008	16,274,789	4,346,312	3,681,993	29,475,102
Group No. 1, 5 cities*†.....	158	45,604,639	146,363,799	56,582,852	48,664,875	297,216,165
Group No. 2, 4 cities*.....	50	8,683,687	33,311,333	11,002,538	13,140,182	66,137,745
Group No. 3, 6 cities*†.....	46	21,118,680	55,649,978	10,540,565	10,752,917	98,062,140
Group No. 4, 4 cities*.....	25	10,116,981	18,602,080	6,225,020	10,313,144	45,257,225
Country.....	3,207	164,665,256	685,000,401	63,538,244	144,715,790	1,058,519,691
Total.....	3,540	298,119,987	1,105,926,851	271,733,682	294,242,167	1,970,022,687

SEPTEMBER 25, 1891.

	No. of banks.	On paper with single name, unsecured.	On paper with one or more in- dorsers, oth- erwise un- secured.	On demand with in- dorsers, oth- erwise un- secured.	On demand with U. S. bonds, other stocks, or collaterals as security.	On time, with U. S. bonds, other stocks, or collaterals as security.	Total.
New York.....	49	\$25,125,313	\$116,957,046	\$2,925,418	\$113,787,196	\$42,783,829	\$301,578,802
Chicago.....	21	17,937,791	34,889,300	3,704,939	13,525,638	17,508,229	87,565,897
St. Louis.....	9	2,093,451	14,617,141	558,571	3,999,711	6,595,233	27,864,107
Group.....							
No. 1, 5 cities*†.....	136	42,118,748	141,021,853	9,015,155	54,233,863	48,397,495	294,787,114
No. 2, 4 cities*.....	54	8,457,434	20,991,803	1,084,034	11,149,928	14,393,999	65,077,198
No. 3, 7 cities*†.....	49	18,809,101	54,500,479	3,361,241	9,923,642	11,684,959	98,279,422
No. 4, 4 cities*.....	26	7,498,961	14,130,558	2,106,638	5,596,114	9,954,626	39,286,897
Country.....	3,333	159,412,548	662,814,133	35,679,262	54,065,103	162,943,757	1,074,914,803
Total.....	7,677	281,453,347	1,068,922,313	58,435,285	266,281,195	314,262,127	1,989,354,240

SEPTEMBER 30, 1892.

	No. of banks.	On demand, paper with one or more individual or firm names.	On demand, secured by stocks, bonds, and other personal securities.	On time, paper with two or more individual or firm names.	On time, single-name paper (one person or firm) without other security.	On time, secured by stocks, bonds, and other personal securities, or on mortgages or other real-estate security.	Total.
New York	48	\$4, 931, 784	\$117, 751, 227	\$117, 796, 025	\$38, 147, 905	\$65, 573, 000	\$344, 199, 941
Chicago	23	7, 853, 323	16, 617, 397	40, 307, 355	18, 128, 149	21, 006, 801	103, 913, 025
St. Louis	9	1, 079, 406	4, 722, 783	16, 137, 981	2, 744, 362	8, 192, 840	32, 877, 372
Group—							
No. 1, 5 cities*†	133	11, 998, 687	52, 893, 245	144, 780, 329	53, 328, 579	54, 982, 554	317, 983, 394
No. 2, 4 cities*	54	2, 072, 198	10, 740, 223	30, 656, 759	8, 910, 933	14, 945, 457	67, 325, 570
No. 3, 7 cities*†	50	8, 028, 468	12, 133, 686	55, 564, 357	20, 377, 874	13, 879, 881	109, 984, 266
No. 4, 4 cities*	26	5, 751, 077	2, 698, 736	14, 326, 995	7, 380, 208	11, 288, 439	41, 445, 455
Country	3, 430	54, 205, 372	55, 770, 992	677, 626, 891	171, 265, 156	176, 901, 395	1, 135, 769, 806
Total	3, 773	95, 920, 315	273, 328, 289	1, 097, 196, 692	320, 283, 166	366, 770, 367	2, 153, 498, 829

*Group No. 1, Boston, Albany, Brooklyn, Philadelphia, and Pittsburg. Group No. 2, Baltimore, Washington, New Orleans, and Louisville. Group No. 3, Cincinnati, Cleveland, Detroit, Milwaukee, Des Moines, St. Paul, and Minneapolis. Group No. 4, Kansas City, St. Joseph, Omaha, and San Francisco.

†Brooklyn, St. Paul, and Minneapolis were not reserve cities prior to 1890.

In the table below is given a full classification of the loans in New York City alone for the last seven years:

Loans and discounts.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.	Oct. 2, 1890.
	45 banks.	47 banks.	46 banks.	45 banks.	47 banks.
On indorsed paper	\$121, 381, 380	\$115, 316, 625	\$117, 707, 044	\$119, 369, 404	\$122, 226, 904
On single-name paper	24, 646, 008	17, 555, 496	28, 626, 295	31, 866, 578	29, 044, 063
On U. S. bonds on demand	2, 002, 550	1, 445, 900	2, 132, 159	1, 124, 109	553, 820
On other stocks, etc., on demand	91, 636, 791	95, 075, 844	108, 466, 001	108, 258, 112	101, 789, 112
On real-estate security	211, 432	146, 885	113, 494	201, 878	228, 778
All other loans	13, 854, 215	28, 443, 431	35, 450, 488	43, 078, 085	43, 237, 874
Total	253, 732, 376	258, 014, 181	292, 495, 481	303, 898, 166	297, 110, 551

Loans and discounts.	Sept. 25, 1891.
	49 banks.
On paper, with single name, unsecured	\$25, 125, 313
On paper, with one or more indorsers, otherwise unsecured	116, 967, 046
On demand, with one or more indorsers, otherwise unsecured	2, 925, 418
On demand, with U. S. bonds, other bonds, stocks, or collaterals, as security	113, 787, 196
On time, with U. S. bonds, other bonds, stocks, or collaterals, as security	42, 783, 829
Total	301, 578, 802

Loans and discounts.	Sept. 30, 1892.
	48 banks.
On demand, paper with one or more individual or firm names	\$4, 931, 784
On demand, secured by stocks, bonds, and other personal securities	117, 751, 227
On time, paper with two or more individual or firm names	117, 796, 025
On time, single-name paper (one person or firm) without other security	38, 147, 905
On time, secured by stocks, bonds, and other personal securities, or on mortgages or other real-estate security	65, 573, 000
Total	344, 199, 941

The subjoined tables bring forward to the latest date the usual summary of information as to the course of deposits and reserve since the act of June 20, 1874, went into effect. They show the amount of deposits and the state of the reserve at about October 1 of each year, in each central reserve city, in all the reserve cities, and in the States and Territories, with a general summary embracing all active national banks:

NEW YORK CITY.

Date.	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.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Oct. 2, 1874	48	204.6	51.2	68.3	33.4	14.4	52.4	.....	1.5
Oct. 1, 1875	48	202.3	50.7	60.5	29.9	5.0	54.4	.....	1.1
Oct. 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880	47	208.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881	48	208.8	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	206.9	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
Oct. 5, 1887	47	284.3	71.1	80.1	28.2	63.6	16.1	.....	0.4
Oct. 4, 1888	46	342.2	85.5	96.4	28.2	73.9	22.1	.....	0.3
Sept. 30, 1889	45	338.2	84.5	84.9	25.1	59.1	25.6	.....	0.2
Oct. 2, 1890	47	332.6	83.2	82.5	27.8	78.4	13.9	.....	0.2
Sept. 25, 1891	49	327.8	81.9	86.1	26.3	53.8	32.0	.....	0.3
Sept. 30, 1892	48	391.9	97.9	103.4	26.4	62.6	40.5	.....	0.3
Average for 19 years....	47	268.7	67.2	75.6	28.3	47.0	27.9	.....	0.7

* All lawful money.

CHICAGO.

Oct. 5, 1887	18	64.6	16.2	19.7	30.5	12.9	6.7	.....	0.05
Oct. 5, 1888	19	69.3	17.3	21.0	30.2	13.1	7.8	.....	0.05
Sept. 30, 1889	20	78.7	19.7	25.0	31.7	15.3	9.6	.....	0.05
Oct. 2, 1890	19	82.9	20.7	24.8	30.0	17.0	7.8	.....	0.05
Sept. 25, 1891	21	92.9	23.2	31.2	33.6	20.1	11.0	.....	0.05
Sept. 30, 1892	23	106.5	26.6	30.5	28.6	22.4	8.1	.....	0.05

ST. LOUIS.

Oct. 5, 1887	5	10.3	2.6	2.7	26.4	1.3	1.3	.....	0.03
Oct. 4, 1888	4	7.9	2.0	2.1	27.0	1.0	1.1	.....	0.02
Sept. 30, 1889	5	12.0	3.0	3.2	26.7	1.6	1.6	.....	0.01
Oct. 2, 1890	8	26.2	6.5	5.6	21.3	3.1	2.5	.....	0.02
Sept. 25, 1891	9	24.2	6.1	5.8	23.8	3.8	2.0	.....	0.02
Sept. 30, 1892	9	29.2	7.3	6.1	21.1	4.6	1.5	.....	0.02

RESERVE CITIES.*

[Reserved 25 per cent, one-half in lawful money.]

Oct. 2, 1874	182	221.4	55.3	76.0	34.3	4.5	36.7	31.1	3.7
Oct. 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
Oct. 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
Oct. 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
Oct. 1, 1878	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
Oct. 2, 1879	181	288.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
Oct. 1, 1880	184	280.4	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
Oct. 5, 1887	223	388.5	84.6	100.7	29.7	36.3	23.2	40.0	1.2
Oct. 4, 1888	224	384.9	96.2	116.9	30.4	40.0	24.5	51.5	0.9
Sept. 30, 1889	228	419.0	104.8	121.9	29.1	37.8	26.7	56.7	0.6
Oct. 2, 1890	259	457.8	114.4	129.8	28.3	43.1	24.9	61.0	0.7
Sept. 25, 1891	265	451.9	113.0	138.8	30.7	45.5	31.5	61.0	0.8
Sept. 30, 1892	263	519.3	120.8	156.1	30.1	53.1	29.0	73.0	1.0

* Includes Chicago and St. Louis up to October 5, 1887.

REPORT ON THE FINANCES.

STATES AND TERRITORIES.

Date.	No. of banks.	Net deposits.	Reserve required (15 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, 1874	1,774	293.4	44.0	100.6	34.3	2.4	33.7	52.7	11.9
Oct. 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.6
Oct. 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
Oct. 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
Oct. 1, 1878	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
Oct. 2, 1879	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
Oct. 1, 1880	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
Oct. 1, 1881	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.4
Oct. 3, 1882	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1	11.3
Oct. 2, 1883	2,253	577.9	86.7	157.5	27.2	31.2	30.8	84.1	11.3
Sept. 30, 1884	2,417	535.8	80.4	156.3	29.2	35.2	30.9	79.7	10.5
Oct. 1, 1885	2,467	570.8	85.6	177.5	31.1	41.5	29.9	95.9	10.2
Oct. 7, 1886	2,590	637.6	95.6	186.2	29.2	47.8	30.1	99.5	8.7
Oct. 5, 1887	2,756	690.6	103.6	190.9	27.6	50.8	32.6	100.9	6.6
Oct. 4, 1888	2,847	739.2	110.9	209.8	28.4	50.2	34.5	119.0	6.2
Sept. 30, 1889	2,992	807.6	121.1	224.6	27.8	50.5	36.2	132.4	5.5
Oct. 2, 1890	3,207	859.2	128.9	225.5	26.2	54.3	37.7	128.5	5.2
Sept. 25, 1891	3,333	861.8	129.3	235.5	27.3	60.3	36.8	133.0	5.4
Sept. 30, 1892	3,430	975.5	146.3	274.8	28.2	66.6	38.9	163.5	5.8

* Reserve 15 per cent, two-fifths in lawful money.

SUMMARY.

Oct. 2, 1874	2,004	719.5	150.1	244.9	34.0	21.3	122.8	83.8	17.1
Oct. 1, 1875	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.3
Oct. 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
Oct. 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
Oct. 1, 1878	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
Oct. 2, 1879	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
Oct. 1, 1880	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
Oct. 1, 1881	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
Oct. 3, 1882	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8
Oct. 2, 1883	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9	15.6
Sept. 30, 1884	2,664	1,098.7	221.1	346.1	31.6	128.6	91.2	112.0	14.3
Oct. 1, 1885	2,714	1,248.2	254.9	415.4	33.3	175.0	88.5	138.3	13.6
Oct. 7, 1886	2,852	1,301.8	261.7	377.2	29.0	156.4	68.7	140.8	11.4
Oct. 5, 1887	3,049	1,388.4	278.0	394.2	28.4	165.1	79.9	140.9	8.3
Oct. 4, 1888	3,140	1,543.6	311.9	446.2	28.9	178.1	90.1	170.5	7.6
Sept. 30, 1889	3,290	1,655.5	333.1	459.6	27.8	164.3	99.7	189.1	6.4
Oct. 2, 1890	3,540	1,758.7	353.7	478.2	27.2	195.9	86.8	189.5	6.1
Sept. 25, 1891	3,677	1,758.6	353.5	497.4	28.3	183.5	113.3	194.0	6.6
Sept. 30, 1892	3,773	2,022.5	408.1	570.9	28.2	209.1	118.3	236.4	7.1

In the preceding tables the specie held represents the aggregate of gold and silver coin, Treasurer's certificates, and clearing-house gold certificates. A table will be found in the Appendix,* page 153, showing the amount of each kind of coin and certificates held by the banks in each State and reserve city in October, 1888, September, 1889, October, 1890, September, 1891, and September, 1892.

FAILED BANKS.

Seventeen national banks, with an aggregate capital of \$2,450,000, were placed in the hands of receivers during the year, as shown by the following statement. In one case creditors have received dividends amounting to principal and interest in full; in another case principal in full; in another, 85 per cent; in another, 70 per cent; in two cases, 50 per cent; in five cases, 30 per cent; in two cases, 25 per cent, and in one case 20 per cent.

* See second footnote, page 314.

STATEMENT OF FAILED BANKS, THEIR SURPLUS AND LIABILITIES, ACCORDING TO
LAST REPORT OF CONDITION.

Name and location of bank.	Date of authority to commence business.	Date of failure.	Receiver appointed	As shown at date of last report of condition.			
				Capital.	Surplus and undivided profits.	Other liabilities.*	Date of last report of condition.
		1891.	1891.				1891.
Maverick National Bank of Boston, Mass.	Dec. 31, 1864	Nov. 2	Nov. 2	\$400,000	\$1,018,862	\$10,097,888	Sept. 25
Corry National Bank of Corry, Pa.	Nov. 12, 1864	Nov. 7	Nov. 21	100,000	22,418	548,293	Sept. 25
Cheyenne National Bank of Cheyenne, Wyo.	Dec. 2, 1885	Nov. 13	Dec. 5	150,000	22,814	306,838	Sept. 25
California National Bank of San Diego, Cal.	Dec. 29, 1887	Nov. 12	Dec. 18	500,000	120,232	905,303	Sept. 25
First National Bank of Wilmington, N. C.	July 25, 1866	Nov. 24	Dec. 21	250,000	23,543	584,932	Sept. 25
			1892.				
Huron National Bank of Huron, S. Dak.	Nov. 21, 1884	Dec. 18	Jan. 7	75,000	2,320	49,527	Dec. 2
			1892.				
First National Bank of Downs, Kans.	Oct. 12, 1886	Jan. 23	Feb. 6	50,000	1,532	79,842	Dec. 2
First National Bank of Muncy, Pa.	Feb. 23, 1865	Jan. 11	Feb. 9	100,000	24,493	88,657	Dec. 2
Bell County National Bank of Temple, Tex.	Aug. 25, 1890	Feb. 3	Feb. 19	50,000	6,089	88,509	Dec. 2
First National Bank of Deming, N. Mex.	Apr. 22, 1884	Feb. 3	Feb. 29	100,000	18,946	153,444	Dec. 2
First National Bank of Silver City, N. Mex.	Sept. 17, 1886	Feb. 3	Feb. 29	50,000	9,858	121,503	Dec. 2
							1892.
Lima National Bank of Lima, Ohio.	Jan. 16, 1883	Mar. 1	Mar. 21	200,000	51,234	215,835	Mar. 1
National Bank of Guthrie, Okla.	July 31, 1890	June 13	June 22	100,000	5,176	.....	May 17
Cherryvale National Bank of Cherryvale, Kans.	Apr. 16, 1890	June 10	July 2	50,000	4,599	45,583	May 17
First National Bank of Erie, Kans.	Jan. 15, 1889	June 25	July 2	50,000	5,071	48,572	May 17
First National Bank of Rockwall, Tex.	May 29, 1888	June 11	July 20	125,000	25,082	82,532	July 12
Vincennes National Bank of Vincennes, Ind.	July 17, 1865	July 6	July 22	100,000	42,534	242,193	July 12
Total.				2,450,000	1,404,803	13,641,451	

*Total, as per report, except capital, surplus, circulation, undivided profits, and unpaid dividends.

CAUSES OF FAILURE.

The doors of the Maverick National Bank of Boston, Mass., were closed on the last day of the report year (October 31, 1891, too late to be included in the annual report) by the national bank examiner, acting under instructions from the Comptroller of the Currency. For some months the condition of the bank had been a source of anxiety to the Comptroller on account of excessive loans to certain of its directors. The aggravated character of these loans, however, was not revealed to the Comptroller, either through the reports of the examiner or the attested reports of condition. The bank had a large volume of business and did a large collection business throughout the country. Speculative banking and excessive loans to directors for speculative purposes were the causes of failure. Conservatively managed, its volume of business and good will would have possessed very great value. Its assets were easily convertible. The receiver has paid to creditors 85 per cent, and expresses the opinion that an additional dividend will

be paid, not exceeding 5 per cent, dependent upon the result of pending litigation and the amount realized from the assessment upon shareholders. An assessment of 100 per cent has been levied by the Comptroller upon the shareholders of the bank, the amount of collection appearing in the table on page 224 of the Appendix.*

The doors of the Corry National Bank of Corry, Pa., were closed to business November 7, 1891. The entire management of the bank had been practically confided to the president and cashier, whom it appears were highly respected and enjoyed the full confidence of the community until their disastrous administration of affairs of the bank became known. A good many loans were made in excess of the 10 per cent limitation. False debits were made to other banks, and a corresponding credit given to certain individuals for the purpose of making a showing which would justify the payment of dividends to shareholders. Large rates of interest were paid on certificates of deposit, and the expenses of the bank were extravagant. A large amount of paper of bad character had been kept alive by renewals, interest in many cases being included in the renewals. The discoveries of the examiner, indicating criminal violations of law, were promptly reported to the United States attorney.

An assessment of 100 per cent has been levied by the Comptroller upon the shareholders of the bank, the amount of collection appearing in table on page 224 of the Appendix.*

Dividends amounting to 50 per cent have been paid to creditors.

The doors of the California National Bank of San Diego, Cal., were not opened after close of business November 11, 1891. The failure was regarded as a great calamity by the local community, and considerable effort was made, in which many creditors joined, to accomplish a resumption of business. Under the peculiar circumstances and in view of repeated assertions in communications to the Comptroller from interested parties that a sufficient cash fund would be made immediately available to restore the impaired capital, as much time was given before the appointment of a receiver as seemed to be consistent with the Comptroller's discretion under the law. When it became known, upon thorough examination, that the entire capital and surplus of the bank had been lost and all efforts to resume had proved futile, the president of the bank, who had personally exerted himself in the interests of resumption of business, committed suicide. The funds of the bank were used to promote local enterprises of a public character involving large sums of money, and during a period characterized by a marked increase in prices and unusual activity in business. Succinctly stated, the president of the bank, in conjunction with one or more directors, at the date of its organization inaugurated schemes or deals in the interest of themselves and the local community which involved large sums of money. The necessary loans were for a time obtained from the Eastern States, but as these matured and demand for payment was made recourse was had to this bank. The local boom collapsed before any of these enterprises became paying investments. At length, the extreme danger to the bank became apparent to the management, and it appears that the president alone was forced to assume the attendant responsibility, and finally being unable to contend with the reduction in deposits and shrinkage in values suspension became inevitable.

An assessment of 100 per cent has been levied by the Comptroller upon the shareholders of the bank, the amount of collection appearing in table on page 224 of the Appendix.*

Dividends amounting to 30 per cent have been paid to creditors.

* See second footnote, page 314.

The Cheyenne National Bank of Cheyenne, Wyo., closed its doors to business November 13, 1891, a run having been caused by the suspension of the California National Bank of San Diego, Cal. A few days later the cashier committed suicide. The president of the California National Bank of San Diego was likewise the president of the Cheyenne National Bank, and the character of management in both cases was almost identical. The personal presence of the president, his correct manner of life, and his energetic attention to business are said to have given him the entire confidence of the community and enabled him to consummate questionable transactions without suspicion. From the first, the funds of the bank were diverted to his use. One common method was to purchase stocks of little or no value, sell them to irresponsible persons, taking notes in payment, which notes he caused to be discounted by this bank. He borrowed money in the Eastern States with which to purchase a controlling interest in the stock of the bank, using this stock as collateral. When demand was made, he would pay the loans with funds belonging to the bank realized upon accommodation paper obtained from his immediate friends. The cashier became a large and irresponsible debtor, and together these officers misappropriated an amount equal to the entire capital of the bank. Many bad loans were made, business was unduly extended, and the management was reckless and extravagant.

Dividends amounting to 25 per cent have been paid to creditors.

The doors of the First National Bank of Wilmington, N. C., were closed by order of the board of directors November 24, 1891. The reason given to the public was that the capital had been impaired by heavy losses incurred in previous years, from which the bank could not recover. No dividends had been paid since 1887. After a thorough investigation, the receiver reported that the failure was due to bad loans extending over a number of years, and to speculation and robbery by the cashier, a fugitive from justice. The directors took no interest in the management, and the cashier had been given complete control. A large part of the assets consisted of worthless bills receivable, which had been carried for a long time by renewal. Excessive loans had also been made. False entries were made upon the books to conceal the actual liability from the examiner, and it was found that the cashier had so manipulated the accounts as to successfully postpone the collapse for a considerable length of time. It now appears that the directors were aware to a certain extent of the condition of the bank, but relied upon the hope that it would under most favorable circumstances recover. The class of assets relied upon as good at date of failure amounted to only about 25 per cent of the whole, and the receiver up to date has been unable to collect more than 15 per cent of the total assets.

An assessment of 100 per cent has been levied by the Comptroller upon the shareholders of the bank, the amount of collection appearing in table on page 224 of the Appendix.*

Dividends amounting to 30 per cent have been paid to the creditors.

The doors of the Huron National Bank of Huron, S. Dak., were closed to business by the national-bank examiner December 18, 1891.

The examiner found that for some time prior to that date the bank had been in a crippled condition, but thought, with careful and economical management, the affairs could be placed upon a safe footing. The shareholders finally voted to go into voluntary liquidation, but upon the disclosure that a large indebtedness due from the officers and

their friends was not collectible, the Comptroller was compelled under the law to appoint a receiver. It appears that the local community lost confidence in the bank from the fact that the management was supposed to be pecuniarily interested in a very spirited controversy and rivalry that existed between several cities over the location of the capital of the State, and this with other causes tended to make the business of the bank unprofitable. The farming interests in the surrounding country were largely indebted to the bank, and the continued crop failures made the loans almost worthless. It did not appear that there had been criminal violations of law, but it did appear that the suspension was due to bad loans and unremunerative business, which had been unduly extended.

The doors of the First National Bank of Muncy, Pa., were closed to business January 11, 1892, by a national-bank examiner who had for sometime been in attendance for the purpose of ascertaining the exact condition as to solvency. Criminal violations of law were apparent, and prompt communication was had with the United States attorney. There appeared to be a large shortage in cash as represented by the books of the bank. On the day upon which the examiner closed its doors, the want of public confidence was manifested by a slight run. The causes of failure may be stated as reckless management, incorrect bookkeeping, declaration of dividends that had not been earned, failure to charge off bad debts, and a persistent practice of allowing overdrafts in large amounts.

Had the management of the bank been good and efficient, the appointment of a receiver would have been unnecessary and the bank might have been put in a sound condition by levying an assessment to make good the impairment of capital.

No assessment was levied upon the shareholders as the assets of the bank were sufficient to pay creditors in full. The remaining assets have been turned over to an agent selected by the shareholders and the trust closed, principal and interest having been paid in full on all proved claims.

The doors of the First National Bank of Downs, Kans., were closed January 23, 1892, by the national-bank examiner, upon discovering that the bank was insolvent. Bad management, frequent irregularities, and indications of collusion to violate the law were apparent, and the information was promptly reported to the United States attorney for that district. On or about the date of organization the assets of another bank were purchased, a considerable portion of which proved to be worthless; accommodation notes were taken to cover up large loans to certain individuals, the paper representing the actual loans being held as collateral. The management was extravagant and the cashier was reckless, his personal reputation being such as not to inspire confidence. Before the doors were closed an effort was made by some of the shareholders to change the management and restore the capital by voluntary assessment, but a large part of the stock being held by nonresidents the attempt was unsuccessful and suspension became inevitable.

A dividend of 25 per cent has been declared to creditors.

The Bell County National Bank of Temple, Tex., was closed by the national-bank examiner January 30, 1892. The causes necessitating this action were numerous; bad and excessive loans, violations of correct business principles, and the indifference of the directors, permitting the president and cashier to dominate the board, made it comparatively easy to wreck the bank. These officers permitted no interference, and would not allow a duly appointed finance committee to

perform its duty. Many of the shareholders were nonresidents and gave their proxies to the president and cashier, who were thus able to elect such directors as they chose. By means of this power the board was reduced in number in order to dispose of a few directors who insisted upon a knowledge of the condition of the bank or were desirous of performing their whole duty. The personal extravagance indulged in by the officers resulted in the discounting of worthless paper prepared for the purpose, the borrowing of money from other banks at high rates of interest, the general welfare of the bank being wholly disregarded. Soon after the receiver took charge, these officers were arrested for violations of law and bound over for trial. The most culpable management was apparent, false entries in the books had been made to conceal misappropriations, and forgery had been resorted to.

Dividends amounting to 30 per cent have been paid to creditors.

The doors of the First National Bank of Silver City and the First National Bank of Deming, N. Mex., were closed to business on February 4, 1892. The same person was president of both banks and represented the entire management, the boards of directors practically exercising no control. For several years he had borrowed the funds of the banks on notes of his own and worthless accommodation paper made by relatives, friends, and clerks, until more than the combined capital of the banks had been obtained for investment in speculative enterprises, such as wild lands, cattle ranches, prospective railroad construction, etc. Fraudulent entries were made on the books and dividends not earned regularly paid to the shareholders, who being mostly nonresidents took no other interest in the management. Charges of embezzlement and misappropriation of funds were promptly placed in the hands of the United States attorney.

An assessment of 82 per cent has been levied upon the shareholders of the First National Bank of Deming. Dividends amounting to 25 per cent have been paid to creditors of that bank, and 20 per cent to the creditors of the First National Bank of Silver City.

The doors of the Lima National Bank of Lima, Ohio, were closed to business March 1, 1892. From the date of its organization the management of the bank continuously provoked criticism by the Comptroller of the Currency for apparent violations of the restrictive provisions of the law. The president, possessing considerable wealth and business sagacity, was the principal promoter of a number of local and foreign enterprises, and diverted the funds of the bank to his individual uses. At times he would crowd paper, based on these outside schemes, into the bank to the almost entire exclusion of other and legitimate loans. Accommodation notes of clerks and other employes were resorted to, until the president's methods became a matter of public notoriety. The depositors necessarily lost confidence, and deposits were withdrawn to such an extent as to force the bank to rediscount all its good paper. When this crisis was reached an attempt was made to place the bank in voluntary liquidation, but failed because it was impossible at the time to realize from the assets the necessary funds for the prompt payment of creditors. A sharp run, which exhausted nearly all the cash on hand, precipitated its closing.

Dividends amounting to 50 per cent have been paid to creditors.

The doors of the Cherryvale National Bank of Cherryvale, Kans., were closed June 10, 1892, by a national-bank examiner acting under instructions from the Comptroller of the Currency. For some time the management of the bank had subjected it to criticism, and upon an examination made in December, 1891, its condition was unsatisfactory and the capital was found to have become impaired. An assessment was

ordered by the Comptroller, the management taking exception, insisting that there was no impairment and requesting a reexamination. The request was granted, but the result still showing an impaired capital, the Comptroller insisted upon the payment of the assessment, and shortly after the cashier made oath that it had been fully paid. A subsequent examination disclosed the fact that the assessment had not, in fact, been paid, whereupon the examiner was instructed to take charge. The condition of the bank was mainly due to the reckless management of the president, who for his own use discounted worthless accommodation notes. A strenuous effort was made to prevent a receivership by inducing creditors to accept obligations other than cash for their claims. Inasmuch as the assets of the bank were not sufficient to even permit of voluntary liquidation, no proposition other than immediate payment of creditors in full could be entertained. The president and cashier were afterwards arrested for embezzlement, perjury, and false entries in the books, and bound over for trial.

The doors of the First National Bank of Rockwall, Tex., were closed by the national-bank examiner June 11, 1892. A former president of the bank, who was the original promoter, was engaged in wild speculations during his incumbency, and through loans to men of straw, for his own use, absorbed the capital and earnings of the bank. Having accomplished this result, he sought other fields of operation, leaving the bank in such a crippled condition that a new management found it impossible to place it on a solvent footing. The amount of deposits had become insignificant, being at date of closing only \$6,000, so that current business could not support the bank.

The doors of the National Bank of Guthrie, Territory of Oklahoma, were closed by its officers June 13, 1892. Certain information having come to the knowledge of the Comptroller, a national-bank examiner had been directed to make an examination. He arrived on the day the bank suspended business, and found that a receiver had been appointed by a Territorial court. It was claimed that creditors had been paid in full, and therefore the Comptroller had no jurisdiction. It appeared that a receiver had been appointed by the court upon a petition presented in the supposed interest of some of the shareholders who were friendly to the management. The Comptroller appointed a receiver, and a demand for possession of the records and assets of the bank was made and refused. The court maintained that it had jurisdiction in the matter, and up to this time the Comptroller has been unable to place a receiver in charge.

The doors of the First National Bank of Erie, Kans., were closed to business June 25, 1892. The failure was due to the payment of exorbitant rates of interest on deposits, and the injudicious manner in which funds of the bank were loaned to officers and directors, who were large borrowers at a lower rate of interest than the bank itself paid for rediscounts. The immediate cause of failure was the large loss on these loans which had been made without proper security. It was developed that the stock held by the officers had been purchased with borrowed money, the stock being pledged as collateral, and that their financial resources had always been very limited.

On July 5, 1892, the president of the Vincennes National Bank of Vincennes, Ind., committed suicide. The bank had become insolvent. A national-bank examiner was immediately directed to take charge of affairs and closed the bank on the morning of July 7. For some years prior to insolvency a former president and large shareholder of the bank was connected with firms engaged in grain speculations, and it appears that his successor, the late president, was connected with him

in similar speculation. Correspondence was found which connected the president with heavy losses, and it would appear that the cause of failure was his connection with board of trade speculations. Various means were resorted to in using bank funds and considerable ingenuity was exercised in covering up shortages. Successful attempts were made to deceive the national-bank examiner, and it is stated to the Comptroller that there was a systematic misappropriation of funds, which was acquiesced in, or known, to some extent by other officers and employes of the bank. In addition to this, large loans were made without proper security and in violation of law. The bank at one time purchased a large block of its own stock, paying a high premium therefor. An administrator was promptly appointed for the estate of the late president, who immediately offered restitution to the fullest possible extent, it being his desire to make as full a settlement as practicable, without reserve and without litigation.

A dividend amounting to 30 per cent has been paid to creditors.

The affairs of eight national banks have been closed during the past year and final dividends have been paid to their creditors.

Name and location of bank.	Date of appointment of receiver.	Total dividends on principal.	Proportion of interest paid.
		<i>Per cent.</i>	<i>Per cent.</i>
Asbury Park National Bank, Asbury Park, N. J.	July 2, 1891	100.00	.....
First National Bank, Buffalo, N. Y.	Apr. 22, 1892	43.50	.....
Central National Bank, Chicago, Ill.	Dec. 1, 1897	65.57	.....
First National Bank, Corry, Pa.	Oct. 11, 1887	92.75	.....
First National Bank, Dansville, N. Y.	Sept. 8, 1887	22.1568	.....
First National Bank, Muncy, Pa.	Feb. 9, 1892	100.00	100
National Bank of Shelbyville, Tenn.	Dec. 13, 1889	30.177	.....
Vermont National Bank, St. Albans, Vt.	Aug. 9, 1883	80.25	.....

Out of 4,811 national banks organized since February, 1863, 181, or about 3.76 per cent, have been placed in the hands of receivers. This includes 9 which had previously been placed in liquidation by the shareholders, but upon their failing to pay depositors the Comptroller appointed receivers to wind up their affairs. Of the 181 failed banks 38 have paid creditors in full, principal and interest; 6 have paid principal and a part of the interest, and 13 have paid the principal only. The affairs of 110 of the 181 banks have been finally closed, leaving 70 in process of settlement, of which 16 are virtually closed, with the exception of pending litigation, leaving 54 receiverships in active operation. In one case the receiver was withdrawn and the bank permitted to resume business.

The total amount so far paid to creditors of insolvent national banks has been \$48,052,938 upon proved claims, amounting to \$70,830,366. The amount paid during the year has been \$8,103,498, besides \$1,320,317 paid for dividends declared prior to November 1, 1892, on claims proved since that date. Assessments amounting to \$17,925,850 have been made upon shareholders of insolvent national banks under section 5151 of the Revised Statutes of the United States. From this source the gross collections amount to \$7,623,760, of which there has been received during the past year \$1,002,351. Suits are pending in some cases.

In the Appendix,* p. 214, a table will be found showing, under various heads, amounts collected from the assets of each of the 181 insolvent national banks, the amounts disbursed, and the purpose. All moneys and assets are accounted for, and the figures supply all information necessary to the ascertainment of percentages and loss.

* See second footnote, page 314.

DIVIDENDS, SEVENTY-TWO IN NUMBER, PAID TO THE CREDITORS OF INSOLVENT NATIONAL BANKS DURING THE PAST YEAR, WITH THE TOTAL DIVIDENDS IN EACH CASE UP TO NOVEMBER 1, 1892.

Name and location of bank.	Date of appointment of receiver.	Dividends paid during the year.			Total dividends paid depositors.	Proportion of interest paid depositors.
		Date.	Amount.	Per cent.		
American National Bank of Arkansas City, Kans	Dec. 26, 1890	Dec. 7, 1891	\$47,325.46	20	40	.....
Do .....	.....	Oct. 26, 1892	23,664.70	10	50	.....
Vermont National Bank of St. Albans, Vt	Aug. 9, 1883	Jan. 2, 1892	29,328.77	7	74.50	.....
Do .....	.....	June 6, 1892	24,091.56	5.75	80.25	.....
Red Cloud National Bank of Red Cloud, Nebr	July 1, 1891	Jan. 7, 1892	4,316.54	12.50	12.50	.....
Do .....	.....	Apr. 19, 1892	25,741.77	30	42.50	.....
Do .....	.....	Aug. 1, 1892	17,295.86	20	62.50	.....
Maverick National Bank of Boston, Mass	Nov. 2, 1891	Jan. 14, 1892	2,045,983.72	40	40	.....
Do .....	.....	Feb. 23, 1892	1,374,436.39	20	60	.....
Do .....	.....	Apr. 14, 1892	1,111,546.04	15	75	.....
Do .....	.....	June 4, 1892	372,160.04	5	80	.....
Do .....	.....	Oct. 31, 1892	378,268.78	5	85	.....
Pratt County National Bank of Pratt, Kans	Apr. 7, 1891	Jan. 18, 1892	16,320.29	50	70	.....
Spring Garden National Bank of Philadelphia, Pa	May 21, 1891	Jan. 25, 1892	160,058.88	10	10	.....
Do .....	.....	June 20, 1892	168,369.14	10	20	.....
First National Bank of Kansas City, Kans	Aug. 17, 1891	Jan. 26, 1892	24,997.35	25	25	.....
National City Bank of Marshall, Mich	June 22, 1891	.....do	31,009.66	20	70	.....
Do .....	.....	Aug. 31, 1892	23,257.33	15	85	.....
First National Bank of Ellsworth, Kans	Feb. 11, 1891	Jan. 27, 1892	16,762.72	15	30	.....
Do .....	.....	Oct. 22, 1892	11,197.96	10	40	.....
First National Bank of Coldwater, Kans	Oct. 14, 1891	Jan. 28, 1892	8,394.62	25	25	.....
National Bank of Shelbyville, Tenn	Dec. 13, 1889	Feb. 4, 1892	11,500.00	8.14	8.14	.....
Do .....	.....	.....do	11,299.66	8	16.14	.....
Do .....	.....	Apr. 16, 1892	11,450.00	8.11	24.25	.....
Do .....	.....	Apr. 26, 1892	8,412.31	5.927	30.177	.....
Ninth National Bank of Dallas, Tex	July 16, 1891	Feb. 9, 1892	14,147.34	15	15	.....
Middletown National Bank of Middletown, N. Y	Nov. 29, 1884	Feb. 15, 1892	65,127.02	10	90	.....
Do .....	.....	Feb. 23, 1892	65,127.02	10	100	.....
First National Bank of Clearfield, Pa	Oct. 7, 1891	Feb. 17, 1892	28,189.96	25	25	.....
Do .....	.....	Aug. 6, 1892	36,253.14	25	50	.....
Corry National Bank of Corry, Pa	Nov. 21, 1891	Feb. 18, 1892	155,420.72	30	30	.....
Do .....	.....	May 9, 1892	53,650.68	10	40	.....
Do .....	.....	Oct. 31, 1892	53,907.52	10	50	.....
Central National Bank of Chicago, Ill	Dec. 1, 1877	Feb. 23, 1892	16,687.02	5.57	65.57	.....
Cheyenne National Bank of Cheyenne, Wyo	Dec. 5, 1891	Mar. 14, 1892	62,209.84	25	25	.....
Exchange National Bank of Norfolk, Va	Apr. 9, 1885	Mar. 22, 1892	144,329.90	5	68	.....
Park National Bank of Chicago, Ill	July 14, 1890	.....do	32,570.98	14.09	100	100
First National Bank of Red Cloud, Nebr	July 16, 1891	Mar. 31, 1892	5,492.06	20	20	.....
Spokane National Bank of Spokane Falls, Wash	Feb. 3, 1891	.....do	74,200.07	20	35	.....
Do .....	.....	Sept. 13, 1892	211,019.81	55	90	.....
People's National Bank of Fayetteville, N. C	Jan. 20, 1891	Apr. 15, 1892	17,170.14	15	35	.....
First National Bank of Meade Center, Kans	Dec. 24, 1890	Apr. 18, 1892	5,552.81	30	30	.....
First National Bank of Muncy, Pa	Feb. 9, 1892	Apr. 19, 1892	68,464.72	100	100	.....
Do .....	.....	Sept. 14, 1892	1,305.66	.....	100	100
First National Bank of Anoka, Minn	Apr. 22, 1889	Apr. 22, 1892	10,811.28	10	75	.....
First National Bank of Corry, Pa	Oct. 11, 1887	Apr. 25, 1892	4,788.31	2.75	92.75	.....
City National Bank of Hastings, Nebr	Jan. 14, 1891	Apr. 26, 1892	14,741.14	15	30	.....

DIVIDENDS, SEVENTY-TWO IN NUMBER, PAID TO THE CREDITORS OF INSOLVENT NATIONAL BANKS DURING THE PAST YEAR, ETC.—Continued.

Name and location of bank.	Date of appointment of receiver.	Dividends paid during the year.			Total dividends paid depositors.	Proportion of interest paid depositors.
		Date.	Amount.	Per cent.		
					<i>Per cent.</i>	<i>Per cent.</i>
First National Bank of Belleville, Kans.	Dec. 12, 1890	Apr. 26, 1892	\$4,577.32	15	70	.....
Second National Bank of McPherson, Kans.	Mar. 25, 1891	....do.....	7,338.07	20	20	.....
Madison National Bank of Madison, S. Dak.	June 23, 1888	Apr. 28, 1892	7,621.79	15	30	.....
First National Bank of Dansville, N. Y.	Sept. 8, 1887	May 13, 1892	46,545.88	22.1568	22.1568	.....
First National Bank of Wilmington, N. C.	Dec. 21, 1891	May 19, 1892	75,620.82	15	15	.....
Do.		Aug. 15, 1892	77,852.63	15	30	.....
Lima National Bank of Lima, Ohio.	Mar. 21, 1892	May 26, 1892	54,075.92	50	50	.....
California National Bank of San Diego, Cal.	Dec. 18, 1891	June 7, 1892	63,856.93	10	10	.....
Do.		Aug. 31, 1892	71,633.83	10	20	.....
Do.		Oct. 31, 1892	73,564.99	10	30	.....
Asbury Park National Bank of Asbury Park, N. J.	July 2, 1891	June 30, 1892	8,753.21	100	100	.....
German-American National Bank of Washington, D. C.	Nov. 1, 1878	....do.....	18,502.18	18.75	68.70	.....
Pacific National Bank of Boston, Mass.	May 22, 1882	July 11, 1892	71,913.83	3	64	.....
First National Bank of Palatka, Fla.	Aug. 7, 1891	July 28, 1892	91,542.81	35	35	.....
First National Bank of Anderson, Ind.	Nov. 23, 1873	July 30, 1892	5,028.30	3.50	42	.....
Bell County National Bank of Temple, Tex.	Feb. 19, 1892	Aug. 1, 1892	6,814.19	30	30	.....
Harper National Bank of Harper, Kans.	Feb. 10, 1890	Sept. 26, 1892	4,381.38	20	80	.....
Vincennes National Bank of Vincennes, Ind.	July 22, 1892	Sept. 29, 1892	63,094.60	30	30	.....
State National Bank of Wellington, Kans.	Sept. 25, 1890	Oct. 4, 1892	14,280.21	25	100	.....
Do.		Oct. 31, 1892	4,152.01	.....	100	100
Keystone National Bank of Philadelphia, Pa.	May 9, 1891	Oct. 15, 1892	151,674.70	10	10	.....
First National Bank of Erie, Kans.	July 2, 1892	Oct. 26, 1892	23,420.70	70	70	.....
First National Bank of Deming, N. Mex.	Feb. 29, 1892	Oct. 31, 1892	33,617.49	25	25	.....
First National Bank of Silver City, N. Mex.	....do.....	....do.....	16,526.23	20	20	.....
First National Bank of Downs, Kans.	Feb. 6, 1892	....do.....	8,745.57	25	25	.....
Total			8,103,498.28	.....	.....	.....

INACTIVE RECEIVERSHIPS.

Sixteen banks remain in the hands of receivers, the affairs of which are practically wound up, and the trusts are kept on the inactive list because of pending litigation or of the possession of assets, an immediate disposition of which would entail unnecessary sacrifice. The expenses of a trust in this condition are nominal and limited to what is actually necessary to proper and careful attention to the matters in abeyance. Titles to property pass through a receiver and the courts, but final dividends are sometimes paid from the office of the Comptroller, especially in the event of a considerable lapse of time after a receiver has realized upon all available assets.

By comparison with the report of 1891 it will be observed that only two of the banks then reported on the inactive list have been stricken out. In two other cases the receiverships will be terminated within thirty days. It is expected that the unsettled affairs of other banks in the list will

be disposed of within the next year and the receiverships formally terminated.

The following is a list of receiverships in an inactive condition:

Name and location of bank.	Date of appointment of receiver.	Dividends paid.
		<i>Per cent.</i>
First National Bank, Albion, N. Y.	Aug. 26, 1884	28.50
First National Bank, Anderson, Ind.	Nov. 23, 1873	39.50
Third National Bank, Chicago, Ill.	Nov. 24, 1877	*100
First National Bank of Union Mills, Union City, Pa.	Mar. 24, 1883	70
German-American National Bank, Washington, D. C.	Nov. 1, 1878	50
First National Bank, Monmouth, Ill.	Apr. 22, 1884	*100
Mechanics' National Bank, Newark, N. J.	Nov. 2, 1881	67.405
First National Bank, Livingston, Mont.	Aug. 25, 1884	95
First National Bank, Pine Bluff, Ark.	Nov. 20, 1886	45
First National Bank, Leadville, Colo.	Jan. 24, 1884	40
First National Bank, St. Albans, Vt.	Apr. 22, 1884	25
First National Bank, Sioux Falls, S. Dak.	Mar. 11, 1886	40
Fifth National Bank, St. Louis, Mo.	Nov. 15, 1887	96
Middletown National Bank, Middletown, N. Y.	Nov. 29, 1884	100
Commercial National Bank, Dubuque, Iowa	Apr. 2, 1888	50
Gloucester City National Bank, Gloucester City, N. J.	June 10, 1890	40

*And interest.

The total number of national banks organized since February 25, 1863, is 4,811, of which 3,788 are now in operation, 1,023 having passed out of the system, accounted for as follows:

Passed into voluntary liquidation to wind up their affairs	671
Less number afterward placed in the hands of receivers	9
	662
Passed into liquidation for purpose of reorganization	80
Passed into liquidation upon expiration of corporate existence *	102
Placed in hands of receivers	181
	1,025
Less number restored to solvency and resumed business	2
Total passed out of system	1,053

LEGISLATION.

During the past year provision was made by Congress, in an act approved May 12, that any national bank located in the city of Chicago and State of Illinois might be designated by the World's Columbian Exposition to conduct a banking office upon the Exposition grounds, such designation to be approved by the Comptroller of the Currency, and the branch bank to be subject to the same restrictions and to have the same rights as the bank to which it belongs. The Chemical National Bank of Chicago was designated October 18, 1892. The text of the act is as follows:

That any national bank located in the city of Chicago and State of Illinois may be designated by the World's Columbian Exposition to conduct a banking office upon the Exposition grounds, and upon such designation being approved by the Comptroller of the Currency, said bank is hereby authorized to open and conduct such office as a branch of the bank, subject to the same restrictions and having the same rights as the bank to which it belongs: *Provided*, That the branch office authorized hereby shall not be operated for a longer period than two years, beginning not earlier than July first, eighteen hundred and ninety-two, and closing not later than July first, eighteen hundred and ninety-four.

* Sixty of these have been reorganized.

Under the act approved July 28, provision was made for the redemption of certain national-bank notes which had been issued to, or received by, any national bank, but were either lost or stolen from the bank and put in circulation without signature by the officers or upon forged signatures. The text of the act is as follows:

That the provisions of the Revised Statutes of the United States, providing for the redemption of national-bank notes, shall apply to all national-bank notes that have been or may be issued to, or received by, any national bank, notwithstanding such notes may have been lost by or stolen from the bank and put in circulation without the signature or upon the forged signature of the president or vice-president and cashier.

In the Comptroller's report for 1890 comments were made upon the provisions of section 3 of the act approved June 30, 1876, affecting the rights of shareholders of an insolvent national bank after creditors had been paid in full, principal and interest, under a receivership. In a few cases shareholders had declined to elect an agent, and there seemed to be no means for distributing cash on deposit with the Treasurer of the United States for the benefit of the trust among shareholders by the payment of dividends. There were other difficulties in the application of the law with respect to title to real property passing through an agent, legal questions arising which provoked litigation. The amendment, which is in fact in full substitution of the entire section referred to, is as follows:

That section three of an act entitled "An act authorizing the appointment of receivers of national banks, and for other purposes, approved June thirtieth, eighteen hundred and seventy-six," is hereby amended so as to read as follows:

"SEC. 3. That whenever any association shall have been or shall be placed in the hands of a receiver, as provided in section fifty-two hundred and thirty-four and other sections of the Revised Statutes of the United States, and when, as provided in section fifty-two hundred and thirty-six thereof, the Comptroller of the Currency shall have paid to each and every creditor of such association, not including shareholders, who are creditors of such association, whose claim or claims as such creditor shall have been proved or allowed as therein prescribed, the full amount of such claims, and all expenses of the receivership and the redemption of the circulating notes of such association shall have been provided for by depositing lawful money of the United States with the Treasurer of the United States, the Comptroller of the Currency shall call a meeting of the shareholders of such association by giving notice thereof for thirty days in a newspaper published in the town, city, or county where the business of such association was carried on, or if no newspaper is there published, in the newspaper published nearest thereto. At such meeting the shareholders shall determine whether the receiver shall be continued and shall wind up the affairs of such association, or whether an agent shall be elected for that purpose, and in so determining the said shareholders shall vote by ballot in person or by proxy, each share of stock entitling the holder to one vote and the majority of the stock in value and number of shares shall be necessary to determine whether the said receiver shall be continued or whether an agent shall be elected. In case such majority shall determine that the said receiver shall be continued, the said receiver shall thereupon proceed with the execution of his trust and shall sell, dispose of, or otherwise collect the assets of the said association, and shall possess all the powers and authority, and be subject to all the duties and liabilities originally conferred or imposed upon him by his appointment as such receiver, so far as the same remain applicable. In case the said meeting shall by the vote of the majority of the stock, in value and number of shares, determine that an agent shall be elected, the said meeting shall thereupon proceed to elect an agent, voting by ballot, in person or by proxy, each share of stock entitling the holder to one vote, and the person who shall receive votes representing at least a majority of stock in value and number shall be declared the agent for the purposes hereinafter provided, and whenever any of the shareholders of the association shall, after the election of such agent, have executed and filed a bond to the satisfaction of the Comptroller of the Currency, conditioned for the payment and discharge in full of each and every claim that may thereafter be proved and allowed by and before a competent court, and for the faithful performance of all and singular the duties of such trust, the Comptroller and the receiver shall thereupon transfer and deliver to such agent all the undivided or uncollected or other assets of such associa-

tion then remaining in the hands or subject to the order and control of said Comptroller and said receiver, or either of them; and for this purpose said Comptroller and said receiver are hereby severally empowered and directed to execute any deed, assignment, transfer, or other instrument in writing that may be necessary and proper, and upon the execution and delivery of such instrument to the said agent the said Comptroller and the said receiver shall by virtue of this act be discharged from any and all liabilities to such association, and to each and all the creditors and shareholders thereof. Upon receiving such deed, assignment, transfer, or other instrument, the person elected such agent shall hold, control, and dispose of the assets and property of such association which he may receive under the terms hereof, for the benefit of the shareholders of such association, and he may in his own name, or in the name of such association, sue and be sued, and do all other lawful acts and things necessary to finally settle and distribute the assets and property in his hands, and may sell, compromise, or compound the debts due to such association, with the consent and approval of the circuit or district court of the United States for the district where the business of such association was carried on, and shall at the conclusion of his trust render to such district or circuit court a full account of all his proceedings, receipts, and expenditures as such agent, which court shall, upon due notice, settle and adjust such accounts and discharge said agent and the sureties upon said bond. At such meeting, held as hereinbefore provided, administrators or executors of deceased shareholders may act and sign as the decedent might have done if living, and guardians of minors and trustees of other persons may so act and sign for their ward or wards or cestui que trust. The proceeds of the assets or property of any such association which may be undistributed at the time of such meeting or may be subsequently received shall be distributed as follows:

"First. To pay the expenses of the execution of the trust to the date of such payment.

"Second. To repay any amount or amounts which have been paid in by any shareholder or shareholders of such association upon and by reason of any and all assessments made upon the stock of such association by the order of the Comptroller of the Currency in accordance with the provisions of the statutes of the United States; and

"Third. The balance ratably among such stockholders in proportion to the number of shares held and owned by each. Such distribution shall be made, from time to time, as the proceeds shall be received and as shall be deemed advisable by the said Comptroller or said agent."

LEGAL DECISIONS.

A digest of prominent national-bank cases up to date will be found in the Appendix,* p. 95. This digest has become necessary in view of considerable inquiry by the general public, and it affords a convenient and ready source of reference to every national bank. It is not practicable to include the syllabus of every decision affecting a national bank, and generally those which are not an exposition of United States statutes are excluded. Much interest has been evinced during the past few years by bank officials and the general public as to the duty of directors, and the Supreme Court of the United States recently determined that the directors of a national bank must exercise ordinary care and prudence in the administration of the affairs of the bank, and this includes something more than officiating as figureheads; that they are entitled under the law to commit the banking business as defined to the duly authorized officers, but are not absolved from the duty of reasonable supervision, nor permitted to be shielded from liability because of want of knowledge of wrongdoing, if that ignorance is the result of gross inattention.

CLEARING-HOUSE ASSOCIATIONS.

In our smaller cities it is the custom of banks to send all claims against other banks in the same place by runners or messengers to such banks for payment. In such manner are their exchanges consummated, and in such cases the payment of these claims represents a

* See second footnote, page 314.

money transaction. In our larger cities, in order to save time and labor and avoid the risk attendant upon the transporting of money about the streets, and minimize the amount of actual money required to adjust its exchanges, clearing-house associations have been established, wherein each bank is credited with what claims it has against the other members of the association, and debited with the amount that each of the other members of the association hold against it. The balance only is paid or received in money. Thus each bank adjusts its day's exchanges, as though all transactions were with one bank instead of with many banks which constitute the other members of the association.

The total clearing-house transactions in the fifty-seven clearing-house associations in the United States for the past year aggregate the enormous sum of \$61,017,839,067, and this great volume of business was transacted by the use of only about 8 per cent in currency or money. These clearing-house transactions have such a direct and important bearing upon the currency of the country that a report upon the currency would be incomplete that did not include the history of the clearing-house transactions for a year. For that reason the following tables, giving full information upon the subject, are submitted.

TRANSACTIONS OF THE NEW YORK AND OTHER CLEARING-HOUSE ASSOCIATIONS.

The present membership of the New York Clearing-House Association comprises 46 national banks, 18 State banks, and the subtreasury at New York, 65 members in all. There are 48 national and 46 State banks in New York City, and 2 national and 28 State banks not being members, clear through other banks which are members of the association.

The following information with respect to the operations of the clearing-house associations in the United States has been kindly furnished, upon request, by Mr. William Sherer, manager of the Clearing-House Association at New York City:

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 ended—	Aggregate clearings.	Aggregate balances.	Kinds of money and amount of each kind.					
			U. S. gold certificates.	U. S. Treasury notes.*	Treasury certificates for legal tenders, sec. 5193, U. S. Revised Statutes.	Legal tenders and minor coin.	Percentages to balances.	
							Gold certificates.	Legal tenders.
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>		
Oct. 1, 1891 ..	24,053,693,770	1,584,635,500	1,028,443,000	102,435,000	353,510,000	100,247,500	64.94	35.1—
Oct. 1, 1892 ..	36,279,905,236	1,861,500,575	791,022,000	357,971,000	483,350,000	229,157,000	42.5	57.5
Increase ..	2,226,206,466	276,865,075		255,536,000	129,840,000	128,909,500		
Decrease ..			237,421,000					

*United States Treasury notes are issued in pursuance of the provisions of the act of Congress directing the purchase of silver bullion and the issue of Treasury notes thereon, approved July 14, 1890. They are payable on demand in coin.

The following is a comparative statement of transactions of the New York clearing-house for thirty-nine years and shows for each year the number of banks, aggregate capital, clearings and balances, average of the daily clearings and balances, and the percentage of balances to clearings:

Year.	No. of banks.	Capital.*	Clearings.	Balances paid in money.	Average daily clearings.	Average daily balances paid in money.	Balances to clearings.
1854.....	50	\$47,044,900	\$5,750,455,987	\$297,411,494	\$19,104,505	\$988,078	<i>Per ct.</i> 5.2
1855.....	48	48,884,180	5,362,912,098	289,694,137	17,412,052	940,565	5.4
1856.....	50	52,883,700	6,906,213,328	334,714,489	22,278,108	1,079,724	4.8
1857.....	50	64,420,200	8,333,226,718	365,313,902	26,968,371	1,182,246	4.4
1858.....	46	67,146,018	4,756,664,386	344,238,911	15,393,736	1,016,954	6.6
1859.....	47	67,921,714	6,448,005,956	363,984,683	20,867,338	1,177,944	5.6
1860.....	50	69,907,435	7,231,143,057	380,693,438	23,401,757	1,232,018	5.3
1861.....	50	68,900,605	5,915,742,758	353,383,944	19,269,520	1,151,038	6.0
1862.....	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,758	6.0
1863.....	50	68,972,508	14,867,597,849	677,626,483	48,428,657	2,207,252	4.6
1864.....	49	68,586,763	24,097,196,656	885,719,205	77,984,455	2,866,405	3.7
1865.....	55	80,363,013	26,032,384,342	1,035,765,108	84,796,040	3,373,828	4.0
1866.....	58	82,370,200	28,717,146,914	1,066,135,106	93,541,195	3,472,753	3.7
1867.....	58	81,770,200	28,675,159,472	1,144,963,451	93,101,167	3,717,414	4.0
1868.....	59	82,270,200	28,484,288,637	1,125,455,297	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	115,885,794	4,818,654	4.1
1874.....	59	81,635,200	22,855,927,636	1,286,753,176	74,692,574	4,205,076	5.7
1875.....	59	80,435,200	25,061,237,902	1,408,608,777	81,899,470	4,603,297	5.6
1876.....	59	81,731,200	21,597,274,247	1,295,042,029	70,349,428	4,218,378	5.9
1877.....	58	71,085,200	23,289,243,701	1,373,996,302	76,358,176	4,504,906	5.9
1878.....	57	63,611,500	22,508,438,442	1,307,843,857	73,555,988	4,274,000	5.8
1879.....	59	60,800,200	25,178,770,691	1,400,111,063	82,015,540	4,560,622	5.6
1880.....	57	60,475,200	37,182,128,621	1,516,538,631	121,510,224	4,956,009	4.1
1881.....	60	61,162,700	48,565,818,212	1,776,018,162	159,232,191	5,823,010	3.5
1882.....	61	60,962,700	46,552,846,161	1,595,000,245	151,637,935	5,195,440	3.4
1883.....	63	61,162,700	40,293,165,258	1,568,983,196	132,543,307	5,161,129	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	82,789,480	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
1887.....	64	60,862,700	34,872,848,786	1,569,626,325	114,337,209	5,146,316	4.5
1888.....	63	60,762,700	30,863,636,609	1,570,198,528	101,192,415	5,148,192	5.1
1889.....	63	60,762,700	34,796,465,529	1,757,637,473	114,839,820	5,800,784	5.0
1890.....	64	60,812,700	37,660,636,572	1,753,040,145	123,074,139	5,728,839	4.7
1891.....	63	60,772,700	34,053,698,770	1,584,635,506	111,651,471	5,195,526	4.6
1892.....	64	68,233,500	36,279,905,236	1,861,500,575	118,561,782	6,083,335	5.1
Total.....		\$68,515,265	\$986,597,212,585	\$244,285,630,425	\$82,470,719	\$3,701,833	4.4

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.

† Yearly average for 39 years.

‡ Totals for 39 years.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ended October 1, 1892, were as follows:

Exchanges received from clearing house.....	\$330,904,236.19
Exchanges delivered to clearing house.....	124,324,688.45
Balances paid to clearing house.....	206,579,547.74

The balances were paid to the clearing house as follows:

United States gold certificates.....	\$83,355,000.00
United States Treasury notes.....	75,275,000.00
Legal tenders and change.....	47,949,547.74
	206,579,547.74

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING HOUSES OF THE UNITED STATES FOR OCTOBER, 1892, AND OCTOBER, 1891.

Clearing house at—	Exchanges for month ended—		Comparisons.	
	October, 1892.	October, 1891.	Increase.	Decrease.
New York	\$3,078,486,836	\$3,282,109,628		\$203,622,792
Boston	456,632,613	455,197,952	\$1,434,661	
Chicago	465,469,612	421,521,165	43,948,447	
Philadelphia	345,878,910	311,008,476	34,870,434	
St. Louis	106,999,568	104,433,739	2,565,829	
San Francisco	76,149,857	83,146,980		6,997,123
Baltimore	67,102,981	63,803,117	3,299,864	
Pittsburg	67,455,887	63,546,001	3,909,886	
Cincinnati	72,132,800	60,666,500	11,466,300	
Galveston	19,042,990	26,216,521		7,173,531
Kansas City	50,166,415	46,745,573	3,420,842	
New Orleans	43,711,182	46,079,497		2,368,315
Minneapolis	49,144,000	43,743,000	5,401,000	
Buffalo	39,245,547	37,663,594	1,581,953	
Milwaukee	36,604,539	34,251,767	2,352,772	
Detroit	34,673,510	30,632,199	4,041,311	
Louisville	35,244,430	29,481,919	5,762,511	
Houston	14,425,053	14,376,525	48,528	
Providence	28,961,400	29,730,600		769,200
St. Paul	25,731,606	24,710,213	1,021,393	
Cleveland	26,889,161	24,370,375	2,518,786	
Denver	21,645,860	21,049,891	595,969	
Omaha	27,941,513	19,970,064	7,971,449	
Indianapolis	5,224,217	8,545,637		3,321,420
Memphis	9,339,621	14,888,842		5,549,221
Columbus	17,086,100	14,834,300	2,251,800	
Dallas	3,958,752	3,405,639	553,113	
Nashville	8,453,404	8,612,467		159,063
Hartford	9,667,288	9,810,106		142,818
Portland, Oregon	11,301,793	12,923,924		1,622,131
Fort Worth	2,425,302	2,414,857	10,445	
Duluth	8,770,000	8,327,647	442,353	
Peoria	8,802,115	8,149,047	653,068	
Washington, D. C.	9,981,491	7,267,251	2,714,240	
St. Joseph	8,810,255	7,426,701	1,383,554	
New Haven	6,869,702	7,114,966		245,264
Salt Lake City	7,636,000	6,649,649	986,351	
Rochester	7,262,523	6,550,919	711,604	
Toledo	No report.	No report.		
Springfield	6,410,110	6,104,861	305,249	
Worcester	6,127,397	5,875,876	251,521	
Portland, Me.	6,203,940	5,847,287	356,653	
Norfolk	4,104,000	5,819,963		1,715,963
Tacoma	5,789,716	5,044,413	745,303	
Lowell	3,460,764	4,479,509		1,018,745
Grand Rapids	4,877,645	4,490,406	387,239	
Sioux City	5,560,237	4,422,626	1,137,611	
Syracuse	4,405,380	4,056,694	348,686	
Seattle	4,614,845	4,068,139	546,706	
Los Angeles	3,182,882	3,778,837		595,955
Wilmington	4,380,090	3,700,603	679,487	
Lincoln	3,095,803	2,474,524	621,279	
Des Moines	5,410,147	4,338,791	1,071,356	
Chattanooga	2,025,000	1,800,000	225,000	
Wichita	2,286,083	2,471,072		184,989
New Bedford	2,940,015	2,491,823	448,192	
Lexington	2,264,656	1,998,968	265,688	
Topeka	1,948,667	1,890,204	49,463	
Waco	2,419,884	4,736,581		2,316,697
Birmingham	2,268,505	2,447,574		179,069
Binghamton	1,284,500	1,131,000	153,500	
Total	5,400,385,099	5,484,855,999	153,511,396	237,982,296
		5,400,385,099		153,511,396
Decrease		84,470,900		84,470,900

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING HOUSES OF THE UNITED STATES FOR WEEKS ENDED OCTOBER 29, 1892, AND OCTOBER 29, 1891.

Clearing house at—	Exchanges for week ended—		Comparisons.	
	October 29, 1892.	October 29, 1891.	Increase.	Decrease.
New York	\$760,238,112	\$687,083,289	\$73,154,823	
Boston	107,151,050	96,413,335	10,737,715	
Chicago	110,073,508	89,692,167	20,381,341	
Philadelphia	86,062,551	66,456,330	19,606,221	
St. Louis	25,236,256	21,865,936	3,370,320	
San Francisco	17,812,109	19,367,197		\$1,555,088
Baltimore	14,820,845	13,538,762	1,282,083	
Pittsburg	16,426,617	13,622,345	2,804,272	
Cincinnati	15,613,000	13,200,800	2,412,200	
Galveston	4,585,160	4,724,801		139,641
Kansas City	12,373,461	10,313,166	2,060,295	
New Orleans	9,518,234	10,610,135		1,091,901
Minneapolis	10,215,840	9,247,600	968,240	
Buffalo	8,165,882	8,269,498		103,616
Milwaukee	9,306,432	7,568,920	1,737,512	
Detroit	7,435,151	6,661,509	773,642	
Louisville	7,872,767	6,190,003	1,682,764	
Houston	3,709,155	2,708,067	1,001,088	
Providence	7,057,100	7,148,400		91,300
St. Paul	6,212,999	5,224,444	988,555	
Cleveland	6,284,120	4,920,158	1,363,962	
Denver	5,176,751	4,327,932	848,819	
Omaha	7,165,450	4,763,303	2,402,177	
Indianapolis	1,171,639	2,266,672		1,095,033
Memphis	2,597,806	3,782,114		1,184,308
Columbus	3,937,300	3,155,400	781,900	
Dallas	1,000,000	784,597	215,403	
Nashville	1,957,683	1,793,038	164,645	
Hartford	2,208,747	1,809,902	398,845	
Portland, Oregon	2,441,339	2,249,817	191,522	
Fort Worth	584,843	502,498	82,345	
Duluth	2,100,000	1,769,912	330,088	
Peoria	2,126,766	1,699,396	427,370	
Washington, D. C.	2,381,918	1,445,494	936,424	
St. Joseph	1,946,281	1,600,000	346,281	
New Haven	1,478,499	1,299,024	179,475	
Salt Lake City	1,676,950	1,446,480	230,470	
Rochester	1,894,367	1,356,152	538,215	
Toledo	No report	No report		
Springfield	1,403,353	1,235,164	168,189	
Worcester	1,371,974	1,217,500	154,474	
Portland, Me	1,467,735	1,323,802	143,933	
Norfolk	992,059	1,354,838		362,779
Tacoma	1,478,576	993,909	484,667	
Lowell	826,429	884,575		58,146
Grand Rapids	1,035,827	817,732	218,045	
Sioux City	1,336,907	957,978	378,929	
Syracuse	939,800	847,037	92,763	
Seattle	1,097,084	749,421	347,663	
Los Angeles	652,832	978,200		325,368
Wilmington	1,039,665	746,893	292,772	
Lincoln	600,000	519,560	80,440	
Des Moines	887,453	874,139	13,314	
Chattanooga	474,200	367,000	107,200	
Wichita	499,938	531,344		31,411
New Bedford	474,757	380,892	93,865	
Lexington	431,654	424,354	7,300	
Topeka	418,204	385,407	32,797	
Waco	894,947	1,320,797		
Birmingham	553,082	572,996		485,850
Binghamton	334,300	238,300	96,000	19,914
Total	1,207,167,549	1,058,650,481	155,061,363	6,544,295
Increase	148,517,068		148,517,068	

The following table shows the transactions of the clearing houses located in fifty-seven cities for the year ended September 30, 1892, from official returns received from the manager of the New York Clearing-House Association, comparisons being made with the year ended September 30, 1891, the increase or decrease in the exchanges being indicated:

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING HOUSES OF THE UNITED STATES FOR YEARS ENDED SEPTEMBER 30, 1892, AND SEPTEMBER 30, 1891.

Clearing-house at—	Exchanges for years ended—		Comparisons.	
	September 30, 1892.	September 30, 1891.	Increase.	Decrease.
New York.....	\$36,279,905,236	\$34,053,698,770	\$2,226,206,466	.....
Boston.....	4,901,096,976	4,795,594,052	105,502,924	.....
Chicago.....	4,959,861,142	4,338,693,167	621,167,975	.....
Philadelphia.....	3,671,149,047	3,372,915,551	298,233,496	.....
St. Louis.....	1,211,370,719	1,124,330,218	87,040,501	.....
San Francisco.....	833,617,126	905,864,727	.....	\$72,247,601
Baltimore.....	772,435,133	724,710,877	47,724,256	.....
Pittsburg.....	743,635,356	699,447,762	44,187,594	.....
Cincinnati.....	728,711,350	655,896,900	72,814,450	.....
Galveston.....	276,252,495	304,153,201	.....	162,167,335
Kansas City.....	494,906,132	451,745,155	43,160,977	.....
New Orleans.....	488,931,005	532,110,103	.....	43,179,098
Minneapolis.....	427,287,201	343,247,803	84,039,398	.....
Buffalo.....	409,405,192	386,012,271	23,392,921	.....
Milwaukee.....	353,849,753	338,884,381	14,965,372	.....
Detroit.....	347,737,532	310,737,141	37,000,391	.....
Louisville.....	368,698,812	367,501,443	1,197,369	.....
Houston.....	102,715,466	163,893,754	.....	61,178,288
Providence.....	280,637,800	276,980,218	3,657,582	.....
St. Paul.....	271,350,612	227,802,173	43,548,439	.....
Cleveland.....	287,324,716	264,540,195	22,784,521	.....
Denver.....	259,519,344	228,393,982	31,125,362	.....
Omaha.....	271,668,937	218,446,898	53,222,044	.....
Indianapolis.....	118,616,627	103,555,836	15,060,791	.....
Memphis.....	140,387,378	127,310,014	13,077,364	.....
Columbus.....	177,384,700	157,559,500	19,825,200	.....
Dallas.....	49,298,231	53,267,730	.....	3,969,499
Nashville.....	*96,295,409	79,833,817	16,461,592	.....
Hartford.....	109,746,541	104,306,617	5,439,924	.....
Portland, Oregon.....	*108,903,862	70,416,974	38,486,888	.....
Fort Worth.....	28,841,335	37,042,947	.....	8,201,612
Duluth.....	93,413,428	102,676,553	.....	9,263,125
Peoria.....	95,873,112	88,619,276	7,253,836	.....
Washington, D. C.....	98,005,354	88,173,984	9,831,370	.....
St. Joseph.....	89,814,345	77,661,162	12,153,183	.....
New Haven.....	74,492,129	70,343,940	4,148,189	.....
Salt Lake.....	89,463,682	80,845,166	8,618,516	.....
Rochester.....	77,594,997	75,781,369	1,813,628	.....
Springfield.....	68,875,781	63,624,286	5,251,495	.....
Worcester.....	64,732,396	61,714,694	3,017,702	.....
Portland, Me.....	62,605,687	63,512,780	.....	907,093
Norfolk.....	52,409,229	56,710,906	.....	4,301,677
Tacoma.....	47,154,237	50,383,690	.....	3,229,453
Lowell.....	42,736,155	41,114,780	1,621,375	.....
Grand Rapids.....	48,622,342	42,265,678	6,356,664	.....
Sioux City.....	54,367,936	50,557,862	3,810,074	.....
Syracuse.....	47,687,537	44,904,345	2,783,192	.....
Seattle.....	52,386,734	51,945,910	440,824	.....
Los Angeles.....	40,027,896	37,097,432	2,930,474	.....
Wilmington.....	44,573,069	42,432,889	2,000,180	.....
Lincoln.....	32,455,901	28,237,989	3,997,912	.....
Des Moines.....	*49,972,363	38,290,778	11,681,585	.....
Chattanooga.....	*2,684,000	17,872,000	4,812,000	.....
Wichita.....	27,566,186	27,849,364	.....	283,178
New Bedford.....	24,138,424	23,282,932	855,492	.....
Lexington.....	*24,352,938	16,581,941	7,770,997	.....
Topeka.....	20,512,044	19,921,416	590,628	.....
Total.....	61,017,839,067	57,181,347,284	4,071,153,113	234,661,330
	57,181,347,284	.....	234,661,330	.....
Increase.....	3,836,491,783	.....	3,836,491,783	.....

* For nine months.

In 1891 there was a notable decrease in the volume of exchanges, amounting to over \$3,000,000. The year 1892 being placed in comparison, there has been an increase of over \$3,800,000.

CLEARING HOUSE OF THE NEW YORK STOCK EXCHANGE.

There was organized on the 17th day of May, 1892, a Stock Clearing House Association in the city of New York, which has since been in very successful operation. The object of this association was to avoid the personal delivery of stocks and enable each broker to adjust his deliveries and receipts of stocks in precisely the same manner as he would do were all his transactions of a day with a single broker, instead of the various brokers belonging to the association. The principle is the same as that which controls the bank clearing house, and the saving in time, labor, risk, and use of money or certified checks is equally as great.

The following statement shows the transactions from date of organization to October 31:

Date.	Shares cleared both sides.	Total value both sides.	Share balances one side.	Value share balances one side.	Cash balances one side.	Number stocks cleared.
May 17 to October 31, 1892....	84,808,800	\$5,591,048,200	9,202,400	\$576,110,200	\$7,661,400	4 to 16

The practical good accomplished by this exchange is very apparent and the wisdom of its establishment can not be too highly commended. When perfected and extended so as to clear all stocks dealt in upon the exchanges it will practically do away with the evil of overcertification of checks. During the brief period of its existence it is estimated that it has reduced bank clearing house transactions \$1,643,000,000 and avoided certification of checks to that amount.

SAVINGS BANKS AND LOAN AND TRUST COMPANIES OF THE DISTRICT OF COLUMBIA.

By act of Congress certain financial institutions, other than national banks, doing business in the District of Columbia, are placed under the supervision of the Comptroller of the Currency, report to him, and are examined precisely the same as national banks. These consist of The National Savings Bank, The National Safe Deposit, Savings and Trust Company, The Washington Loan and Trust Company, and The American Security and Trust Company. A detailed report of their condition on the 30th day of September, 1892, will be found in the Appendix.

STATE, SAVINGS, PRIVATE BANKS, LOAN AND TRUST COMPANIES.

Conforming to the provision of law that devolves upon the Comptroller of the Currency the duty of obtaining and publishing in his annual report to Congress statements showing the condition of banks and banking institutions incorporated under State authority, the desired information has been procured, through the courtesy of public officials, in all but nineteen States and Territories. Of the States from which no official returns have been received two are located in the

Middle, eight in the Southern, and nine in the Pacific and Territorial geographical divisions. To statements received from official sources have been added like information received directly by this Bureau from incorporated and private banks and bankers, located in States in which there are no provisions of law requiring such information to be reported to the State authorities. Over 6,000 such banks and bankers have been called upon to furnish statements for this report.

The number of incorporated banks in existence on June 30, 1892, was 4,668. The number of banks, statements of whose condition have been received by this Bureau, either directly or by means of their official reports to their respective State governments, showing their condition on or about the close of the fiscal year ended June 30, last, is 4,418, or over 94 per cent of all engaged in business at that time. The increase this year over last in number of reporting banks is 664, the material increase being accounted for, partially, by the fact that in one State (Nebraska) the banking department, in its abstract, included private with incorporated banks.

Statements showing the condition of 5,579 incorporated and private banks have been received, the aggregate resources amounting to \$3,751,649,173. The principal items of assets are \$828,739,486 loans on real estate; \$388,749,959 loans on collateral security other than real estate; \$984,274,847 other loans and discounts; \$154,025,395 United States bonds; \$403,224,457 State, county, and municipal bonds; \$379,077,437 railroad, bank, and other stocks and bonds; \$261,278,559 due from banks and bankers; \$97,070,359 real estate, etc.; \$197,789,384 cash and cash items. The aggregate capital employed amounts to \$386,394,845; surplus and undivided profits, \$323,715,176; deposits, \$2,911,594,571. Of the 5,579 reports 3,191 are made by State banks having an aggregate capital of \$233,751,171; surplus and undivided profits \$90,358,180; deposits, \$648,513,809. The resources of 168 reporting loan and trust companies are \$600,244,908; the capital \$80,645,972; surplus and undivided profits \$61,768,148, and deposits \$411,659,996.

The condition of the savings banks of the country is of special interest owing to the enormous volume of funds in their custody, and to the further fact that these funds are largely the savings of people of limited means. Reports have been received from 1,059 savings institutions, including 416 stock savings banks, which associations do both a commercial and savings business. Of this number 643 are conducted, presumably, in the sole interest of the depositors, and are classified as mutual savings banks. The resources of the latter class amount to \$1,605,415,679, being nearly 82 per cent of the total assets of both classes. An examination of the abstract of the reports of these banks shows that of this class 450 are located in the Eastern, 181 in the Middle, 1 in the Southern, and 11 in the Western geographical divisions.

A noticeable feature in this connection is the approximately uniform average deposit, in these banks, in the Eastern, Middle, and Western divisions, being \$356.87, \$352.28, and \$376.58 respectively and the average in all such banks being \$356.65. It is also noteworthy that while the entire deposits in mutual institutions are savings accounts, but 82 per cent of the deposits in stock savings banks, as shown by the reports, are of that class, and the actual percentage is undoubtedly much less, for the reason that in a number of States, notably Vermont, Iowa, and California, no classification of deposits is made, although accounts of a commercial nature are taken. The average rate of interest paid or credited to depositors in mutual savings banks appears to be about 4 per cent; simi-

lar information is not at command, in respect to stock savings associations, to enable even an estimate to be made, although it would seem that the rate is slightly in excess of that paid by the former class. Stock savings banks, with the exception of 15 in the Eastern and 15 in the Middle States, are located in the Southern, Western, and Pacific States and Territories.

The aggregate resources of all savings banks amount to \$1,964,044,861, of which loans on real estate amount to \$714,832,576; loans on collateral security other than real estate, \$79,173,174 and other loans and discounts, \$229,711,725. The following figures represent their investments in bonds, stocks, etc.: In United States bonds, \$133,344,199; State, county and municipal bonds, \$393,190,240; in all other bonds and stocks, \$246,001,306. The amount invested in real estate is \$33,097,998 and the funds deposited in other banks and cash on hand, \$81,576,253 and \$33,208,271 respectively. Of the liabilities of these 1,059 institutions, \$37,407,475 represents their capital, \$132,880,724 surplus, \$27,448,960 other undivided profits, \$1,712,769,026 savings deposits and \$45,560,592 other deposits.

Of the 5,579 reports of condition received by this Bureau 1,161 were from private banks and bankers having an aggregate capital of \$34,590,227 surplus and undivided profits \$11,259,164, deposits \$93,091,148.

The following tables present summaries of this information:

AGGREGATE RESOURCES AND LIABILITIES OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, SAVINGS AND PRIVATE BANKS, 1891-'92.

	State banks.	Loan and trust companies.	Savings banks.	Private banks.	Total.
	3, 191 banks.	168 companies.	1, 059 banks.	1, 161 banks.	5, 579 banks.
RESOURCES.					
Loans on real estate.....	\$45, 025, 576	\$55, 098, 822	\$714, 832, 576	\$13, 782, 512	\$828, 739, 486
Loans on collateral security other than real estate.....	42, 903, 635	256, 413, 894	79, 173, 174	10, 259, 252	388, 749, 959
Other loans and discounts.....	611, 750, 855	73, 760, 832	229, 711, 725	69, 051, 435	984, 274, 847
Overdrafts.....	4, 815, 047	155, 999	328, 763	2, 067, 627	7, 367, 436
United States bonds.....	912, 123	18, 059, 578	133, 344, 199	1, 709, 495	154, 025, 395
State, county, and municipal bonds.....	2, 313, 366	6, 404, 311	393, 190, 240	1, 316, 540	403, 224, 457
Railroad bonds and stocks.....	459, 612	27, 617, 700	131, 215, 829	404, 178	159, 697, 319
Bank stocks.....	901, 895	1, 608, 344	43, 688, 739	703, 932	46, 902, 910
Other stocks and bonds.....	45, 595, 383	52, 516, 845	71, 096, 738	3, 268, 242	172, 477, 208
Due from other banks and bankers.....	104, 629, 312	54, 975, 325	81, 576, 253	20, 097, 669	261, 278, 550
Real estate, furniture, etc.....	32, 037, 310	22, 617, 764	33, 097, 998	9, 317, 287	97, 070, 359
Expenses and taxes paid.....	3, 278, 995	648, 269	832, 059	846, 197	5, 605, 520
Cash and cash items.....	129, 745, 578	22, 600, 045	35, 208, 271	12, 235, 490	197, 783, 384
Other resources.....	16, 329, 044	7, 767, 180	18, 748, 297	1, 601, 813	44, 446, 334
Total.....	1, 040, 697, 731	600, 244, 908	1, 964, 044, 861	146, 661, 673	3, 751, 649, 173
LIABILITIES.					
Capital stock.....	233, 751, 171	80, 645, 972	37, 407, 475	34, 590, 227	386, 394, 815
Surplus fund.....	66, 725, 191	45, 824, 747	132, 880, 724	7, 730, 587	253, 161, 249
Other undivided profits.....	23, 632, 989	15, 943, 401	27, 448, 960	3, 528, 577	70, 553, 927
Debtenture bonds.....		11, 365, 280			11, 365, 280
State bank notes.....	137, 232				137, 232
Dividends unpaid.....	756, 905	108, 479	41, 412		906, 796
Individual deposits.....	648, 513, 809	411, 659, 996	45, 560, 592	93, 091, 148	1, 198, 825, 545
Savings deposits.....			1, 712, 769, 026		1, 712, 769, 026
Due to other banks and bankers.....	48, 596, 672	3, 771, 465	3, 593, 717	1, 745, 695	57, 707, 549
Other liabilities.....	18, 583, 762	30, 925, 568	4, 342, 955	5, 975, 439	59, 827, 724
Total.....	1, 040, 697, 731	600, 244, 908	1, 964, 044, 861	146, 661, 673	3, 751, 649, 173

NUMBER, CAPITAL STOCK, SURPLUS, UNDIVIDED PROFITS AND DEPOSITS OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS (MUTUAL AND STOCK), AND PRIVATE BANKS, 1891-'92.

Classes.	No. banks.	Capital stock.	Surplus.	Undivided profits.	Deposits.
State banks	3, 191	\$233, 751, 171	\$66, 725, 191	\$23, 632, 989	\$648, 513, 809
Loan and trust companies	168	80, 645, 972	45, 824, 747	15, 943, 401	411, 659, 996
Savings banks (mutual)	643	37, 407, 475	122, 457, 267	22, 804, 142	1, 459, 221, 779
Savings banks (stock)	416	37, 407, 475	10, 423, 457	4, 644, 813	299, 107, 899
Private banks	1, 161	34, 590, 227	7, 730, 587	3, 528, 577	93, 091, 148
Total	5, 579	386, 394, 845	253, 161, 249	70, 553, 927	2, 911, 594, 571

The distribution of the circulating medium, as shown by the cash holdings of national banks on July 12, 1892, and by other banks at date of latest reports to this Bureau, is exhibited in the table following. The total cash, etc., held by banks other than national was \$197,789,384, of which \$8,889,370 was gold, \$1,925,187 silver, \$22,119,226 specie not classified, \$46,812,692 paper currency, and \$118,042,909 cash not classified and cash items. The total amount held by all the banks was \$586,405,103.

STATEMENT SHOWING THE AMOUNT OF GOLD, SILVER, ETC., HELD BY NATIONAL BANKS ON JULY 12, 1892, AND BY OTHER BANKING INSTITUTIONS ON OR ABOUT THE SAME DATE.

Classification.	National banks (3759).	Other (5579) banking institutions.	Total.
Gold coin	\$96, 723, 083	\$8, 889, 370	\$105, 612, 453
Gold Treasury certificates	85, 530, 100	.....	85, 530, 100
Gold (clearing-house) certificates	8, 498, 000	.....	8, 498, 000
Silver, dollars	7, 466, 596	} 1, 925, 187	14, 971, 085
Silver, fractional	5, 579, 302		
Silver, Treasury certificates	25, 523, 399	.....	25, 523, 399
National bank notes	21, 325, 840	.....	21, 325, 840
Legal-tender notes	113, 915, 016	*46, 812, 692	160, 727, 708
United States certificates of deposits for legal tenders	23, 115, 000	.....	23, 115, 000
Fractional currency	939, 383	.....	939, 383
Specie, not classified .....	.....	22, 119, 226	22, 119, 226
Cash not classified .....	.....	118, 042, 909	118, 042, 909
Total	388, 615, 719	197, 789, 384	586, 405, 103

* Including national-bank notes and coin certificates.

The following table exhibits by States, Territories, and geographical divisions the capital employed by national banks on July 12, 1892, and by the State, stock savings, private banks, and loan and trust companies at date of latest returns to this Bureau, the aggregate capital of all classes by States, and the total of each class and of all, from which it appears that the total capital amounts to \$1,071,073,048. The capital of the national banks is \$684,678,203; State banks, \$233,751,171; stock savings banks, \$37,407,475; private banks, \$34,590,227; loan and trust companies, \$80,645,972.

TABLE SHOWING, BY STATES AND TERRITORIES, THE CAPITAL OF THE NATIONAL BANKS ON JULY 12, 1892, AND OF THE STATE, STOCK SAVINGS, AND PRIVATE BANKS AND LOAN AND TRUST COMPANIES AT DATE OF LATEST REPORTS TO THIS BUREAU.

States and Territories.	National banks.	State banks	Stock savings banks.	Private banks.	Loan and trust companies.	Total.
Maine.....	\$11,010,000				\$1,008,900	\$12,018,900
New Hampshire.....	6,217,500					6,217,500
Vermont.....	7,160,000		\$725,000			7,885,000
Massachusetts.....	99,042,500				8,275,000	107,317,500
Rhode Island.....	20,277,050	\$916,675			2,353,820	23,547,545
Connecticut.....	23,024,370	2,340,000			1,111,600	26,475,970
Total Eastern States.....	166,731,420	3,256,675	725,000		12,749,320	183,462,415
New York.....	85,666,060	32,303,700		\$827,243	25,650,000	144,447,003
New Jersey.....	14,456,045	1,735,850			1,470,000	17,662,495
Pennsylvania.....	71,234,190	8,456,860	1,069,706	1,981,435	21,343,678	104,085,869
Delaware.....	2,133,985	680,000			500,000	3,313,985
Maryland.....	16,804,960	1,612,200	410,542	191,624	1,500,000	20,519,326
District of Columbia.....	2,827,000		34,525		3,250,000	6,111,525
Total Middle States.....	193,122,840	44,788,610	1,514,773	3,000,302	53,713,678	296,140,203
Virginia.....	4,656,300	6,138,147		220,540		11,014,987
West Virginia.....	2,736,000	1,343,537	100,000			4,179,537
North Carolina.....	2,588,500	2,122,500	40,000	251,800		5,002,800
South Carolina.....	1,623,000	1,533,027	718,360			3,874,387
Georgia.....	4,538,800	5,961,595	568,709	336,880		11,405,984
Florida.....	1,350,000	238,550	20,000	91,326		1,699,876
Alabama.....	3,919,000	748,050	275,000	484,050		5,426,140
Mississippi.....	1,165,000	3,115,836				4,280,836
Louisiana.....	4,435,000	2,820,121	100,000			7,355,121
Texas.....	26,202,800	450,000	139,350	2,869,276		29,661,426
Arkansas.....	1,600,000	1,223,894	35,038			2,858,932
Kentucky.....	15,409,400	19,220,852				34,630,252
Tennessee.....	10,473,953	4,017,967	678,450			15,170,370
Total Southern States.....	80,697,753	48,934,076	2,674,907	4,253,912		136,560,648
Missouri.....	24,140,000	18,265,545		1,160,860	3,050,000	46,616,405
Ohio.....	43,797,800	6,492,605	1,896,575	3,665,282		55,852,262
Indiana.....	13,428,000	3,586,700		3,070,353		20,085,053
Illinois.....	38,856,000	6,565,500	6,122,000	4,599,741	4,710,000	60,853,241
Michigan.....	15,034,000	2,016,000	8,193,410	4,772,604	730,000	26,751,014
Wisconsin.....	7,442,150	6,286,900		1,367,305		15,096,415
Iowa.....	14,325,000	7,430,200	5,304,000	5,404,914	2,122,038	34,586,152
Minnesota.....	15,166,000	8,631,000	225,000	674,443	3,570,936	28,207,379
Kansas.....	12,667,100	7,953,353		2,824,004		23,444,457
Nebraska.....	13,473,600	*14,032,650				27,506,250
Total Western States.....	108,329,650	81,260,453	21,745,985	23,539,566	14,182,974	339,058,628
Nevada.....	282,000					282,000
Oregon.....	4,415,000	1,342,000		141,824		5,898,824
Colorado.....	8,935,000	1,185,775	600,000	525,400		11,296,175
Utah.....	2,800,000	1,369,720	1,009,047	307,850		5,486,617
Idaho.....	625,000			72,000		697,500
Montana.....	4,740,000	607,000		90,000		5,437,000
Wyoming.....	1,140,000	22,030		240,900		1,412,900
New Mexico.....	1,050,000	145,000	80,000	10,000		1,285,000
North Dakota.....	2,465,000	879,814		511,024		3,855,838
South Dakota.....	2,660,000	1,890,141		155,544		4,705,685
Washington.....	7,640,000	2,002,100	860,000	93,860		10,595,960
Arizona.....	270,000	281,064				551,064
California.....	8,225,000	45,776,743	8,197,763	1,565,495		63,765,001
Oklahoma.....	175,000			82,050		257,050
Indian Territory.....	324,540					324,540
Total Pacific States.....	45,796,540	55,511,357	10,746,810	3,796,447		115,851,154
Total United States.....	684,678,203	233,751,171	37,407,475	34,590,237	80,645,972	1,071,073,048

*Includes all banks other than national.

The population of the United States by States and Territories on June 1, 1892, as estimated by the Government actuary, the aggregate capital, surplus, undivided profits, and individual deposits of national and State banks, loan and trust companies, and savings and private

banks of the United States at date of reports of the various classes nearest thereto, the average of these per capita, and the per capita average of such funds in each class of banks are shown in detail in the following table. It appears that the population of the country on the date named was 65,593,000 and the total banking funds \$6,390,094,128, an average of \$97.42. The per capita averages in each class of banks are: National banks, \$42.21; State banks, \$14.83; loan and trust companies, \$8.45; savings banks, \$29.81 and private banks, \$2.12. The table referred to is presented herewith:

TABLE SHOWING, BY STATES AND TERRITORIES; THE POPULATION OF EACH ON JUNE 1, 1892, AND THE AGGREGATE CAPITAL, SURPLUS, UNDIVIDED PROFITS, AND INDIVIDUAL DEPOSITS OF NATIONAL AND STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS IN THE UNITED STATES ON OR ABOUT JUNE 30, 1892; THE AVERAGE OF THESE PER CAPITA OF POPULATION, AND THE PER CAPITA AVERAGES OF SUCH RESOURCES IN EACH CLASS OF BANKS AND IN ALL.

States and Territories.	Population June 1, 1892.*	All banks.		National banks.	State banks.	Loan and trust compa- nies.	Savings banks.	Private banks.
		Capital, etc.	Average per capita.	Average per capita.	Average per capita.	Average per capita.	Average per capita.	Average per capita.
Maine	664,000	\$85,438,648	\$128.68	\$42.64		\$5.60	\$80.44	
New Hampshire	382,000	95,127,686	249.02	43.26			205.76	
Vermont	333,000	45,591,380	136.91	56.84			80.07	
Massachusetts	2,353,000	792,197,295	336.67	138.53		32.21	163.93	
Rhode Island	360,000	133,889,192	371.91	128.02	\$5.40	42.82	195.07	
Connecticut	776,000	210,733,460	271.56	87.54	9.16	7.17	167.69	
New York	6,212,000	1,788,965,731	287.98	89.65	41.23	47.56	108.79	\$0.75
New Jersey	1,522,000	131,373,896	86.82	50.66	5.96	5.53	24.17	
Pennsylvania	5,497,000	600,432,442	109.22	65.86	9.56	17.47	13.87	2.46
Delaware	173,000	15,618,609	90.28	45.87	12.65	8.06	23.70	
Maryland	1,059,000	114,129,719	107.77	57.53	5.51	2.26	42.02	.45
District of Columbia	257,000	23,628,110	91.93	61.60		29.96	.37	
Virginia	1,685,000	46,079,651	27.35	13.58	13.32			.45
West Virginia	784,000	16,583,391	21.15	12.37	7.72		1.06	
North Carolina	1,660,000	15,195,635	9.15	4.47	3.87		.21	.60
South Carolina	1,181,000	16,309,849	13.81	5.44	3.15		5.12	
Georgia	1,898,000	30,828,876	16.24	6.54	8.58		.85	.27
Florida	420,000	7,991,388	19.02	15.57	2.08		.34	1.03
Alabama	1,565,000	14,976,816	9.56	7.16	1.00		.60	.80
Mississippi	1,826,000	12,697,427	9.55	2.73	6.82			
Louisiana	1,156,000	37,629,386	32.55	20.16	10.75		1.64	
Texas	2,377,000	70,967,854	29.85	26.21	.54		.30	2.80
Arkansas	1,195,000	8,197,436	6.86	3.64	3.06		.16	
Kentucky	1,883,000	95,804,039	50.91	20.50	30.41			
Tennessee	1,789,000	44,156,220	24.68	16.72	6.20		1.76	
Ohio	3,770,000	253,570,579	67.26	43.64	8.65		10.64	4.33
Indiana	2,234,000	82,201,949	36.80	24.74	5.40		1.87	4.79
Illinois	3,975,000	318,083,219	80.00	48.73	7.57	6.36	12.05	5.29
Michigan	2,186,000	144,315,566	66.01	28.40	3.78	.68	31.70	1.45
Wisconsin	1,771,000	101,931,893	57.55	23.10	28.64		.08	5.73
Iowa	1,964,000	127,179,219	64.74	25.40	12.11	1.89	16.00	9.34
Minnesota	1,418,000	114,089,026	80.45	39.91	27.59	4.44	6.53	1.98
Missouri	2,790,000	177,810,895	63.73	25.32	33.59	1.93		2.89
Kansas	1,480,000	66,886,577	45.19	23.97	15.10			6.12
Nebraska	1,225,000	75,581,363	61.69	36.80	124.89			
Colorado	478,000	49,290,328	103.12	83.73	6.91		7.61	4.87
Nevada	44,000	853,990	19.41	19.41				
California	1,286,000	287,486,967	223.55	21.45	90.64		168.91	2.55
Oregon	352,000	20,917,104	59.42	47.84	10.40			1.18
Arizona	63,000	1,438,708	22.83	12.67	10.16			
North Dakota	223,000	13,190,082	59.14	41.00	14.44			3.70
South Dakota	386,000	13,483,088	34.93	20.76	13.19			.98
Idaho	100,000	3,026,606	30.26	28.74				1.52
Montana	160,000	25,186,870	157.41	142.70	13.59			1.12
New Mexico	161,000	4,684,267	29.09	24.25	3.29		1.49	.06
Oklahoma	123,000	1,014,085	8.24	6.17				2.07
Indian Territory	190,000	657,280	3.46	3.46				
Utah	223,000	16,411,775	73.59	38.24	13.06		18.14	4.15
Wyoming	74,000	4,890,896	66.09	52.29	1.55			12.25
Washington	410,000	31,337,620	76.43	58.76	9.90		7.23	.54
Total	65,593,000	6,390,094,128	97.42	42.21	14.83	8.45	29.81	2.12

* Estimated by Mr. Joseph S. McCoy, Government actuary.

† Average of all banks other than national.

In the Appendix,* p. 227, tables will be found showing, by States, Territories, and geographical divisions, the condition of banks other than national, as obtained from both official and unofficial sources; aggregate resources and liabilities of each class; comparative statements of condition of State banks, 1872 to 1892; loan and trust companies, 1887-'88 to 1891-'92; savings banks, 1887-'88 to 1891-'92; private banks, 1888 to 1892; deposits in savings banks, number of depositors, and average amount due each, by States, in 1890-'91 and 1891-'92; the growth of savings banks in the United States as shown by the number of associations, number of depositors, and amount of deposits in the years 1820, 1825, 1830, 1835, 1840, and 1845 to 1892, inclusive; the number, liabilities, and assets at date of failure of State, savings, private banks, and loan and trust companies in each State that failed during the year ended June 30, 1892; the aggregate number, liabilities, assets and percentage of assets of State, etc., banks that failed during the fiscal years ended on June 30, 1891 and 1892; reports of condition of The First Bank of the United States in January, 1809 and 1811; principal items of resources and liabilities of The Bank (second) of the United States 1817 to 1840; number of banks, amount of specie, circulation, and capital in 1774, 1784, and 1790 to 1804; the number and capital of banks by States, etc., at eight different periods from 1792 to 1830; the number, capital, circulation, deposits, loans, and specie of banks at various periods from 1811 to 1840; the principal items of resources and liabilities by States, of banks in the United States in 1819, 1834 to 1863, and 1873 to 1892; the number of State banks in the United States and their principal resources and liabilities in the years 1834 to 1863 and 1873 to 1892, inclusive; the number, average capital, and deposits of all banks, other than national, as shown by reports to the Internal Revenue Bureau on November 30, 1875 and 1876, and on May 31, 1877 to 1882, inclusive; percentage of depreciation of bank notes during the suspension of specie payments from 1814 to 1817; discount of bank notes in New York in January, 1835 to 1838, inclusive; highest and lowest price of bank notes in Philadelphia in each year from 1814 to 1823 and from 1834 to 1838.

CONCLUSION.

Prior to the passage of the free-banking act a deep-rooted prejudice obtained against national banks as monopolies. They were believed to possess special privileges inimical to the interests of the general public. The act of January 14, 1875, removed all restrictions and extended the powers and privileges of a national bank to any five reputable men who might choose to organize such an institution, thus removing all proper ground of criticism.

All prejudices are long lived, but the one against national banks has possessed unusual vitality. There are many strong and excellently well managed State banks. Some of our States have good banking laws, well enforced, with competent and effective supervision. It is undeniable, however, that away from its immediate locality, a national bank enjoys greater prestige than a State institution. The system lends a credit and standing to its individual members. The actual advantage which national banks possess have won favor, and the prejudice once so strong, has yielded and is fast disappearing before the commercial advantages which the system affords. The large percentage of increase in national banks formed is found in sections where the prejudice was once strongest. It is very gratifying to note this.

* See second foot note, p. 314.

There is no possible conflict of interests between the national system and State systems of banking. National banks do a purely commercial business. The various other banking functions are performed by State institutions, and the different boards of direction are so interwoven as to indicate the utmost harmony between State and national institutions.

More liberal provisions of law as to circulation or a reduction of the amount of United States bonds which national banks are compelled to own, would result in largely increasing the number of banks. As it is, each year marks a steady growth in number and in public confidence in the system. They have given the country the best currency and the best commercial service it has ever had, and the good solid business sense of the country can be relied upon to protect and preserve the system.

The work of the Bureau of the Currency is well systematized and is performed by a thoroughly competent and well equipped force of employés.

This force consists of ninety employés, the number having diminished from one hundred and twenty-five in 1876 to ninety at the present time, notwithstanding the fact that the large increase in the number of associations, under the supervision of the Bureau, has necessarily increased the amount of labor to be performed.

I have found all subordinates competent, courteous, and faithful in the discharge of their duties, and it is with pleasure that I acknowledge the valuable aid rendered by those charged with the labor of preparing the statistical matter which appears in this report.

In the second volume of this report, comprising over 1,300 pages, will be found a detailed statement of the condition of all the national banks, as shown by the report of condition of September 30, 1892, arranged by States alphabetically and properly indexed.

A. B. HEPBURN,
Comptroller of the Currency.

HON. CHARLES F. CRISP,
Speaker of the House of Representatives.

(No. 4.)

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1892.

SIR: In compliance with the instructions contained in your letter of July 15, 1892, I have the honor to submit the following report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1892, and also certain additional information relating to the collections made and work performed during the first three months of the current fiscal year.

The titles of the tables found at the close of the bound volume of this report* are as follows:

Table A, showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1892.

Table B, showing the number and value of stamps for special taxes, manufactured tobacco, snuff, cigars, cigarettes, distilled spirits, fortified sweet wine, fortified wine for export, fermented liquors, oleomargarine, and opium manufactured for smoking purposes; also the number of the different kinds of certificates of registry, with the number and value of documentary stamps used for validating unstamped instruments, issued to collectors of internal revenue during the fiscal year ended June 30, 1892.

Table C, showing the percentages of receipts from the several general sources of internal revenue now taxable 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, 1892.

Table D, showing the aggregate receipts of internal revenue in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1892.

Table E, showing the receipts from specific and general sources of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1892.

Table F, showing the ratio of receipts from specific sources of internal revenue to the aggregate receipts of the same, by fiscal years, from July 1, 1863, to June 30, 1892.

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, 1892; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1892.

* The tables here referred to are omitted.

Table H, showing the receipts from special taxes in the several States and Territories for the twelve months ended June 30, 1892.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1892.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1892.

Table L, showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1891 and 1892.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the total receipts from all sources of internal revenue for the current fiscal year will be \$165,000,000.

RECEIPTS FOR THE PAST SEVEN FISCAL YEARS.

Fiscal year ended—

June 30, 1892.....	\$153,857,544.35
June 30, 1891.....	146,035,415.97
June 30, 1890.....	142,594,696.57
June 30, 1889.....	130,894,434.20
June 30, 1888.....	124,326,475.32
June 30, 1887.....	118,837,301.06
June 30, 1886.....	116,902,869.44

COLLECTIONS FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

I estimated in my last annual report that the receipts of this Bureau for the fiscal year ended June 30, 1892, would reach the sum of \$150,000,000. I am pleased to say that the actual receipts from all sources of internal revenue for the fiscal year above named were \$153,857,544.35, exceeding my estimate in the sum of \$3,857,544.35.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1892, the sources from which the revenue was derived, the total sum collected in each district, State, and Territory, the cost of collecting, etc.:

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, 1891 AND 1892.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1891.	1892.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes.....	\$1,097,492.35	\$1,764,956.15	\$667,463.80	.....
Spirits distilled from materials other than apples, peaches, and grapes.....	78,528,601.16	83,776,252.86	5,247,651.70	.....
Rectifiers (special tax).....	164,004.77	208,316.32	44,311.55	.....
Retail liquor dealers (special tax).....	3,234,154.72	5,080,176.95	1,846,022.23	.....
Wholesale liquor dealers (special tax).....	303,590.22	468,793.04	165,202.82	.....
Manufacturers of stills (special tax).....	1,008.32	1,647.93	639.61	.....
Stills and worms manufactured (special tax).....	4,670.00	4,810.00	140.00	.....
Stamps for distilled spirits intended for export.....	2,442.10	5,030.40	2,588.30	.....
Total.....	83,335,963.64	91,309,983.65	7,974,020.01	.....

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1891.	1892.		
TOBACCO.				
Cigars, cheroots, and cigarettes weigh- ing over 3 pounds per thousand	\$13, 424, 678. 30	\$13, 646, 398. 25	\$221, 719. 95	.....
Cigarettes weighing not over 3 pounds per thousand	1, 342, 269. 38	1, 446, 491. 42	104, 222. 04	.....
Snuff	726, 155. 39	669, 861. 08		\$56, 294. 31
Tobacco, chewing and smoking	17, 689, 632. 67	15, 237, 742. 32		1, 842, 890. 35
Special taxes relating to tobacco <i>a</i>	222, 535. 23			222, 535. 23
Total	32, 796, 270. 97	31, 000, 493. 07	.....	1, 795, 777. 90
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	28, 192, 327. 69	29, 431, 498. 06	1, 239, 170. 37	.....
Brewers (special tax)	119, 158. 02	173, 880. 14	54, 722. 12	.....
Retail dealers in malt liquors (special tax)	108, 512. 91	184, 160. 62	75, 647. 71	.....
Wholesale dealers in malt liquors (spe- cial tax)	145, 131. 30	247, 913. 95	102, 782. 65	.....
Total	28, 565, 129. 92	30, 037, 452. 77	1, 472, 322. 85	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported ..	871, 488. 44	945, 675. 00	74, 186. 56	.....
Manufacturers of oleomargarine (special tax)	6, 950. 00	10, 400. 00	3, 450. 00	.....
Retail dealers in oleomargarine (special tax)	146, 293. 70	204, 215. 00	57, 921. 30	.....
Wholesale dealers in oleomargarine (spe- cial tax)	53, 192. 00	106, 036. 00	52, 844. 00	.....
Total	1, 077, 924. 14	1, 266, 326. 00	188, 401. 86	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation .....				.....
Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking associa- tion, or of any town, city, or munici- pal corporation paid out by them. ....				.....
Total .....				.....
MISCELLANEOUS.				
Penalties	256, 214. 39	239, 732. 21		16, 482. 18
Opium manufactured for smoking pur- poses		700. 00	700. 00	.....
Collections not otherwise herein provided for	3, 912. 91	2, 856. 65		1, 056. 26
Total	260, 127. 30	243, 988. 86		16, 838. 44
Aggregate receipts	146, 035, 415. 97	153, 857, 544. 35	7, 822, 128. 38	.....

^a Repealed May 1, 1891.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1891.	1892.		
Spirits distilled from apples, peaches, and grapes.....galls.	1,219,436	1,961,062	741,626	.....
Spirits distilled from materials other than apples, peaches, and grapes.....galls.	87,254,001	93,084,725	5,830,724	.....
Fermented liquors.....bbls.	30,478,192	31,817,836	1,339,644	.....
Cigars, cheroots, and cigarettes weighing over 3 pounds per thousand.....No.	4,474,892,767	4,548,799,417	73,906,650	.....
Cigarettes weighing not over 3 pounds per thousand.....No.	2,684,538,760	2,892,982,840	208,444,080	.....
Snuff.....lbs.	10,290,194	11,164,351	774,157	.....
Tobacco, chewing and smoking.....lbs.	243,505,848	253,962,021	10,456,173	.....
Oleomargarine.....lbs.	43,574,422	47,283,750	3,709,328	.....

* * * * *

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.....	\$106,771.14	New Hampshire (i).....	\$546,770.58
Arkansas.....	95,718.86	New Jersey.....	4,385,011.87
California (a).....	2,280,933.30	New Mexico (k).....	39,778.14
Colorado (b).....	323,884.20	New York.....	17,670,978.82
Connecticut (c).....	930,783.02	North Carolina.....	2,383,656.85
Florida.....	465,629.67	Ohio.....	12,921,175.43
Georgia.....	482,811.52	Oregon (l).....	379,876.04
Illinois.....	36,795,338.24	Pennsylvania.....	11,159,407.21
Indiana.....	6,473,438.89	South Carolina.....	71,512.85
Iowa.....	478,008.40	Tennessee.....	1,278,862.03
Kansas (d).....	290,501.40	Texas.....	306,375.93
Kentucky.....	21,813,851.61	Virginia.....	2,915,412.52
Louisiana (e).....	734,832.29	West Virginia.....	807,588.36
Maryland (f).....	3,288,873.77	Wisconsin.....	3,794,699.38
Massachusetts.....	2,462,209.61	Total.....	153,856,885.85
Michigan.....	2,283,909.44	Cash receipts from sale of adhesive stamps.....	658.50
Minnesota.....	2,272,427.38	Aggregate receipts.....	153,857,544.35
Missouri.....	8,521,216.60		
Montana (g).....	195,751.86		
Nebraska (h).....	4,898,588.64		

a Including the State of Nevada.

b Including the State of Wyoming.

c Including the State of Rhode Island.

d Including the Indian Territory and the Territory of Oklahoma.

e Including the State of Mississippi.

f Including the State of Delaware, District of Columbia, and two counties of Virginia.

g Including the State of Idaho and the Territory of Utah.

h Including the States of North Dakota and South Dakota.

i Including the States of Maine and Vermont.

j Including the Territory of Arizona.

k Including the State of Washington and the Territory of Alaska.

NOTE.—Many detailed tabular statements omitted from this compilation for want of space may be found in the bound volumes of the Commissioner's report.

STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES, ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

States, Territories, etc.	Amount collected.	States, Territories, etc.	Amount collected.
Alaska.....	\$3,576.00	Nevada.....	\$23,207.12
Arizona.....	17,965.90	New Hampshire.....	486,814.60
California.....	2,257,726.18	New Mexico.....	21,812.24
California, Fourth district of.....	368,964.53	North Dakota.....	17,122.15
Colorado.....	311,906.75	Oklahoma Territory.....	8,864.10
Connecticut.....	638,737.19	Oregon.....	190,099.84
Delaware.....	64,362.86	Rhode Island.....	292,045.83
District of Columbia.....	183,447.61	South Dakota.....	45,498.66
Idaho.....	31,402.31	Utah.....	58,839.99
Indian Territory.....	5,728.41	Vermont.....	20,000.50
Kansas.....	275,908.89	Virginia.....	2,912,912.52
Louisiana.....	703,818.08	Virginia, two counties of Accomack and Northampton, belonging to collection district of Maryland.....	2,500.00
Maine.....	39,955.48	Washington.....	186,200.20
Maryland.....	3,038,563.30	Wyoming.....	11,977.45
Mississippi.....	31,014.21		
Montana.....	105,509.56		
Nebraska.....	4,835,967.83		

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1892 and 1893. A comparison of the receipts for the two periods is also given:.

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1892.	1893.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes.	\$254,063.87	\$309,082.69	\$55,018.82	.....
Spirits distilled from materials other than apples, peaches, or grapes.....	18,398,840.66	20,695,514.76	2,296,674.10	.....
Wine made in imitation of champagne, etc.....	72,897.52	65,087.57	.....	\$7,809.95
Rectifiers (special tax).....	2,370,929.70	2,229,005.91	.....	141,923.79
Retail liquor dealers (special tax).....	208,517.72	185,241.74	.....	23,275.98
Wholesale liquor dealers (special tax).....	2,120.01	1,995.84	.....	124.17
Manufacturers of stills, and stills and worms manufactured (special tax).....	601.00	648.40	47.40	.....
Stamps for distilled spirits intended for export.				
Total	21,307,970.48	23,486,576.91	2,178,606.43	.....
TOBACCO.				
Cigars and cheroots.....	3,528,518.11	3,790,618.26	262,100.15	.....
Cigarettes.....	392,006.78	403,536.70	10,629.92	.....
Snuff of all descriptions.....	169,308.54	172,539.84	3,231.30	.....
Tobacco, manufactured, of all descriptions.....	3,981,414.62	4,189,287.13	207,872.51	.....
Total	8,072,148.05	8,555,981.93	483,833.88	.....
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on.....	8,745,398.49	9,631,746.30	886,347.81	.....
Brewers (special tax).....	78,358.39	74,287.54	.....	4,070.85
Retail dealers in malt liquors (special tax).....	95,781.83	94,630.98	.....	1,150.85
Wholesale dealers in malt liquors (special tax).....	115,277.44	115,076.77	.....	200.67
Total	9,034,816.15	9,915,741.59	880,925.44	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported	166,662.80	234,704.52	68,041.72	.....
Manufacturers of oleomargarine (special tax)...	4,200.00	4,700.00	500.00	.....
Retail dealers in oleomargarine (special tax)...	73,793.00	89,626.00	15,833.00	.....
Wholesale dealers in oleomargarine (special tax)	42,436.00	50,520.00	8,084.00	.....
Total	287,094.80	379,550.52	92,455.72	.....

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1892.	1893.		
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, towns, cities, etc., paid out				
Total				
MISCELLANEOUS.				
Penalties	\$39, 170. 27	\$55, 677. 42	\$16, 507. 15	
Opium manufactured for smoking purposes	60. 00			\$60. 00
Collections not otherwise herein provided for	1, 191. 64	17. 17		1, 174. 47
Total	40, 421. 91	55, 694. 59	15, 272. 68	
Aggregate receipts	38, 742, 451. 38	42, 393, 545. 54	3, 651, 094. 15	

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, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine and the provisions of the act of October 1, 1891, relating to the payment of bounty on sugar ..	\$1, 879, 038. 37
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	2, 178, 424. 57
For salaries and expenses of sugar inspectors	28, 554. 76
For paper for internal-revenue stamps	59, 770. 06
For expenses of detecting and punishing violations of internal-revenue laws	46, 505. 09
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue	270, 585. 02
Total expended	4, 462, 877. 87
Deduct expenses relating exclusively to the payment of bounty on sugar, as follows:	
Additional deputies and clerks	\$98, 774. 72
Polariscopes and articles used in making analyses of sugar, etc.	9, 512. 13
Salary and expenses of sugar inspectors	28, 554. 76
Additional clerks in office of Commissioner	10, 990. 00
	147, 831. 61
Leaving the net cost of collection	4, 315, 046. 26

The percentage of the cost of collection is 2.80 per cent. The expenses for the previous fiscal year were \$4,205,655.49, being 2.88 per cent. of the collections, so that, while both the collections and the expense of collection during the last fiscal year were in excess of that of the previous year, the percentage of cost of collection has decreased.

The amount appropriated for salaries and expenses of agents, gaugers, storekeepers, etc., was \$2,165,000, while, owing to the increased number of distilleries in operation, resulting in an increase in the amount of taxes collected from spirits of more than \$5,900,000 as compared with the previous year, as shown in this report, the actual expenses for this purpose were \$13,424.57 more than the amount appropriated, as shown by unpaid accounts now on file, and for which an additional appropriation will be needed.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with this requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public moneys forwarded by collectors and deputy collectors to the depositories	\$4,484.50
Locks for use at distilleries	4,228.11
Hydrometers used in gauging spirits	7,002.20
Weighing beams for use in weighing spirits	17,871.75
Gauging rods	59.51
Steel letters for numbering stills	57.90
Saccharometers, polariscopes, stills, and chemicals for testing sweet-wine samples	2,356.07
Stationery for internal-revenue officers	14,077.30
The Internal Revenue Record supplied to internal-revenue offices	2,315.36
Scale for weighing tobacco samples	29.50
The Federal Reporter for the office of the Commissioner of Internal Revenue	15.30
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838, Revised Statutes	1,370.00
Traveling expenses of clerks under special orders of the Department	264.59
Expenses of seizures and sales by collectors	190.65
Total	54,322.74

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the internal revenue service for the fiscal year ending June 30, 1894, 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, and the act of October 1, 1890, providing for payment of a bounty on sugar, including miscellaneous expenses incident to ascertaining and paying said bounty	\$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	2,150,000
For salaries and expenses of sugar inspectors	36,000
For paper for internal-revenue stamps	65,000
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	272,580
Total	4,473,580

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1894, the sum of \$272,980 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at	\$6,000
One deputy commissioner, at	3,600
One chemist, at	2,500
One microscopist	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-five clerks, at.....	1,800
Twenty-five clerks, at.....	1,600
Thirty-five clerks, at.....	1,400
Twenty-five clerks, at.....	1,200
Fourteen clerks, at.....	1,000
Forty clerks, at.....	900
Three messengers, at.....	840
Fourteen assistant messengers, at.....	720
Thirteen laborers, at.....	660

An aggregate of 208 persons.

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

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors 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 upwards.....	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, 1892, in the various districts throughout the United States, as reorganized under the executive order of May 21, 1887, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
36	\$4,500	2	\$3,625	2	\$3,000
1	4,250	4	3,500	2	2,875
2	4,125	1	3,375	4	2,750
1	3,875	1	3,250	3	2,625
3	3,750	1	3,125		

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

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	\$2,000	34	\$1,300	9	\$500
11	1,900	169	1,200	1	480
33	1,800	127	1,100	1	425
1	1,750	136	1,000	11	400
10	1,700	2	950	4	380
31	1,600	64	900	27	300
2	1,550	4	850	3	250
59	1,500	23	800	2	240
9	1,450	1	750	7	200
119	1,400	5	700	4	150
1	1,350	25	600	6	120

There were also employed in the offices of the different collectors 185 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	8	\$1,150	9	\$700
2	1,600	6	1,100	2	650
3	1,500	30	1,000	11	600
9	1,400	34	900	1	500
4	1,300	18	800	1	400
1	1,250	5	750		
38	1,200	2	720		

Also 30 porters, messengers, or janitors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
6	\$600	1	\$360	1	\$180
3	500	4	300	2	120
5	480	1	240	3	100
3	400	1	200		

In addition to the foregoing there were also employed for limited periods 409 persons in duties solely connected with the execution of the provisions of the act of October 1, 1890, relating to the payment of bounty on sugar produced, as shown more in detail in that part of this report relating to that subject.

STOREKEEPERS, GAUGERS, ETC.

There were also employed 666 gaugers, who received fees not to exceed \$5 per day; 574 storekeepers, and 1,243 storekeeper and gaugers, whose pay did not exceed \$4 per diem, and 6 distillery surveyors. All the foregoing officers are paid only when actually employed.

Storekeepers are assigned to those distilleries only which have a surveyed daily capacity of 100 bushels or more, and are paid such compensation as may be prescribed by the Commissioner of Internal Revenue, not to exceed \$4 per day.

The pay of storekeeper 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 storekeeper and gaugers 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.

At the close of the year ended June 30, 1892, 207 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$270,585.02.

GENERAL CONDITION OF THE OFFICE AND THE SERVICE.

It affords me great pleasure to testify to the diligence, fidelity, and accuracy of the officers, clerks, and employes of this Bureau during the past fiscal year. The condition of the work of the office is excellent, and it is as fully up to date as it is practicable to have it, and all business has been promptly and accurately disposed of.

The offices of the several collectors of internal revenue have been examined during the past fiscal year as frequently as was possible with the limited force of revenue agents at my command, and such examinations have shown them to be generally in good condition.

To the industry, efficiency, and promptness of the collectors and their subordinates may be ascribed in a great degree the large increase in the receipts from internal revenue with so slight an increase in the cost of collection.

* * * * *

REVENUE AGENTS' DIVISION.

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

EXPENSES OF REVENUE AGENTS.

There have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents.....	\$43, 736. 00
Aggregate amount of traveling expenses	29, 737. 11
Stationery furnished agents	357. 78
Transportation over Pacific railroads.....	691. 65
Total	74, 522. 54

WORK OF REVENUE AGENTS.

Two thousand four hundred and eighty-six violations of law have been reported by revenue agents during the year; 621 persons have been arrested on their information; property to the value of \$195,898.35 has been reported by them for seizure, and \$96,321.74 for assessment for unpaid taxes and penalties.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employes during the fiscal year ended June 30, 1892:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama	123	2	101		*1
Arkansas	5		12		
Florida	6				
Georgia	160	55	130		
Fifth Kentucky	1	1			
Seventh Kentucky	2				
Eighth Kentucky	42	19	1		
Fourth Michigan		1	1		
First New York		1			
Fourteenth New York		5	3		
Fourth North Carolina	66	5	9		
Fifth North Carolina	143	2	32		
First Pennsylvania		1			
Twelfth Pennsylvania		1	2		
Twenty-third Pennsylvania	3		5		
South Carolina	38	15	7		
Second Tennessee	44	3	31		
Fifth Tennessee	12	10	7		
Second Virginia	1				
Sixth Virginia	81	2	41		
West Virginia	3		4		
Total	729	123	386		*1

*Deputy Marshal D. C. C. Jackson wounded by illicit distillers in Dekalb County December 29, 1891.

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYEES FOR THE LAST TWELVE YEARS.

	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
Stills seized	756	464	397	377	245	564	456	518	466	583	795	852
Officers and employes killed	1	4	1		1			1	1	1	1	
Officers and employes wounded	9	1		1		1	1	1	2	1	3	1

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS 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:

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1892.

Name.	Amount.	Name.	Amount.
A. H. Brooks	\$9,916.12	J. B. McCoy	\$5,252.99
S. C. Cardwell	1,428.24	C. Moore	1,074.00
W. H. Chapman	4,821.50	E. J. Swift	830.37
S. F. Culbertson	727.22	William Somerville	2,449.07
Alvah Eastman	2,911.95	L. A. Thrasher	3,651.35
C. W. Eldridge	6,059.54	Robert Williams, jr.	731.52
T. J. Grimeson	2,943.28		
W. H. Knisely	27.00	Total	42,824.15

AMOUNT EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE FOR FISCAL YEAR 1892.

Name.	District.	Amount.
A. R. Burnam	Eighth Kentucky	\$201.00
Henry M. Cooper	Arkansas	178.00
James D. Brady	Second Virginia	5.00
David A. Nunn	Fifth Tennessee	12.00
Thomas F. Penman	Twelfth Pennsylvania	26.00
Albert Scott	Fifth Kentucky	11.99
A. B. White	West Virginia	312.00
W. W. Rollins	Fifth North Carolina	89.04
Total		835.03

RECAPITULATION.

Amount expended by revenue agents	\$42,824.15
Amount expended by collectors	835.03
Amount expended for rewards	2,551.70
Amount expended for miscellaneous purposes	294.21
Total expended	46,505.09

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

INTERNAL-REVENUE INSPECTORS.

In accordance with the provisions of legislative act of March 3, 1891, authorizing the Commissioner of Internal Revenue to employ not to exceed 12 inspectors, whose duty shall be to inspect sugar upon which a bounty is required to be paid, and to perform such other duties as may be required by the Commissioner, 12 inspectors have been employed during the past year, at a compensation of \$5 per day while actually and necessarily employed, and their necessary traveling expenses.

These inspectors have been employed most of the time in connection with the payment of bounty on domestic sugar, and have been assigned as follows:

District of Kansas	1
District of Nebraska and Montana	1
First district of California	2
District of Louisiana and Texas	7
District of Florida	1

The duties which they have performed have been the inspection and classification of sugar upon which a bounty was claimed, making examinations and inspections at sugar factories, and other work incident to that branch of the service.

During the maple-sugar season inspectors were employed in connection with inspection and classification of maple sugar upon which bounty was claimed in the following districts:

Districts of New Hampshire and Massachusetts	3
Fourteenth, Twenty-first, and Twenty-eighth Districts of New York	2
Twelfth and Twenty-third Districts of Pennsylvania	1
Tenth and Eighteenth Districts of Ohio and First and Fourth Michigan	1

Inspectors rendered valuable services in connection with the work to which they were assigned. In the cane-sugar producing districts I

found it necessary to employ inspectors during most of the year. In the beet and sorghum producing districts they were employed a greater portion of the year, and in the districts where maple sugar is produced several of them were employed about three months.

During the months of June, July, and August some of the inspectors were employed with revenue agents in general duty connected with the internal-revenue service.

EXPENSES OF REVENUE INSPECTORS.

The appropriation for the payment of salaries and expenses of inspectors was \$36,000. The following expenditures chargeable to that appropriation have been made during the year:

Aggregate salary of inspectors.....	\$16,505.00
Aggregate amount of traveling expenses.....	11,604.07
Transportation over Pacific railroads.....	445.69
Total.....	28,554.76

STAMP DIVISION.

STATEMENT OF NUMBER AND VALUE OF STAMPS ISSUED FOR FISCAL YEAR ENDED JUNE 30, 1892.

Class of stamps.	Number.	Value.
Spirits:		
Tax-paid.....	1,663,050	\$90,260,055.00
Exportation.....	72,800	7,280.00
Transfer of grape brandy.....	7,100	.....
Other than tax-paid, exportation, and transfer of grape brandy..	4,666,700	.....
Wine:		
Fortified sweet.....	7,000	.....
Tobacco and snuff:		
Tax-paid.....	527,748,239	19,606,920.54
Exportation.....	91,600	.....
Cigar:		
Tax-paid.....	78,841,830	13,674,251.55
Exportation.....	3,200	.....
Cigarette.....	273,203,358	1,475,600.70
Special-tax.....	271,110	8,295,660.00
Certificates of registry.....	58,760	.....
Fermented liquors:		
Tax-paid.....	90,154,400	33,048,200.00
Exportation.....	60,400	.....
Brewers' permits.....	108,400	.....
Oleomargarine:		
Tax-paid.....	1,493,200	1,266,096.00
Exportation.....	27,200	.....
Tin-foil.....	29,847,600	112,060.20
Prepared smoking opium.....	3,400	16,250.00
Documentary.....	14	18.15
Total.....	1,008,329,361	167,762,332.14

MANUFACTURE OF STAMP PAPER.

On the 16th day of March, 1892, sealed proposals were solicited, by advertisement, from paper manufacturers for supplying this Bureau with paper to be used in the printing of internal-revenue stamps for the fiscal year ending June 30, 1893. The Fairchild Paper Company, of Boston, Mass., was the only bidder. This company has had for a number of years the contract for furnishing the class of paper prescribed at a price satisfactory to the office, and on this occasion presented

acceptable terms and was again awarded the contract at the rate of 6.1 cents per pound, paper to be delivered at the Treasury Department in Washington. It is estimated that 800,000 pounds of paper will be required for the year's product of stamps.

PRINTING OF STAMPS.

The Bureau of Engraving and Printing supplies all internal-revenue stamps used, excepting those printed on tin-foil wrappers. These are furnished by the John J. Crooke Company, of New York, under a contract which relieves the Government of any expense for their production, the expenditure for salaries of a stamp agent and one counter—aggregating \$2,500 annually—being reimbursed to the Government by the contractor, and the cost of printing being paid by the manufacturers under special arrangement with the printing company.

CLAIMS FOR REDEMPTION OF STAMPS BARRED BY STATUTE.

The number of applications by letter for the redemption of check and proprietary stamps received during the year ended June 30, 1892, was eighty-six, the value represented ranging from 5 cents to \$15. The redemption of these stamps being barred by the statute of limitations, they were returned to the applicants with notice of rejection. There are still on hand seventy-eight cases hitherto reported as of insufficient data for adjustment, some stamps without claims and some claims without stamps. I repeat the suggestion made in my last report, that steps be taken to finally dispose of these cases in order that they may be omitted from subsequent reports, and would recommend that they be properly wrapped and sealed for preservation and filed away, record thereof being kept in this office.

OFFICIAL COUNT OF STAMPS IN VAULT.

On the 28th day of December, 1891, the vaults of this Bureau were turned over to a committee appointed for the purpose, under whose supervision the internal-revenue stamps therein were officially counted. Tabulated statements showing by classes and denominations the balance on hand December 29, 1890, the receipts and deliveries since that date, and the balance on hand at the close of business December 26, 1891, were furnished by the Division of Loans and Currency, Secretary's office, and the count of stamps was found to agree in every respect therewith, and all the stamps with which the Commissioner was charged were properly accounted for. There were on hand December 27, 1890, date of previous count, 22,937,341 stamps, of the value of \$24,598,990.28. From that date to December 28, 1891, there were received from the Bureau of Engraving and Printing and from collectors for reissue 1,030,150,211 stamps, of the value of \$171,571,212.31. Total to be accounted for, 1,053,087,552 stamps; value, \$196,170,202.59. There were delivered for issue, reissue, and destruction during the period named 988,535,879 stamps; value, \$172,409,317.74, leaving a balance to be accounted for on the morning of December 28, 1891, of 64,551,673; value, \$23,760,884.85, which, by actual count, were found to be in the vaults on that date. A careful examination of the stamp division bookkeepers accounts, by money values, was made, and they were found to agree in every respect with reports of the superintendent of the vault and the books of the Secretary's office.

ISSUES TO COLLECTORS.

A comparison of the issues of tax-paid stamps to collectors this year with the issues for the year ended June 30, 1891, makes an interesting exhibit, which is herewith submitted:

Class of stamps.	Number issued.		Increase over year 1891.	Value of stamps issued.		Difference in values.*
	1891.	1892.		1891.	1892.	
Tax-paid—						
Spirits.....	1, 016, 250	1, 663, 050	46, 800	\$88, 663, 275. 00	\$90, 260, 055. 00	+\$1, 596, 780. 00
Tobacco.....	504, 111, 697	527, 748, 239	23, 636, 542	23, 259, 966. 57	19, 606, 920. 54	- 3, 653, 046. 03
Cigar.....	78, 128, 325	78, 841, 830	713, 505	13, 560, 332. 40	13, 674, 251. 55	+ 113, 919. 15
Cigarette.....	251, 707, 970	273, 203, 358	21, 495, 388	1, 354, 349. 20	1, 475, 600. 70	+ 121, 251. 00
Beer.....	86, 655, 700	90, 154, 400	3, 498, 700	30, 674, 300. 00	33, 048, 200. 00	+ 2, 373, 900. 00

* + increase; - decrease.

CERTIFICATES OF RESIDENCE FOR CHINESE LABORERS.

The provisions of the act of May 5, 1892, require that certificates of residence be issued by this Bureau to such Chinese laborers as are entitled to remain in the United States after the date of said act. These certificates have been prepared and will be supplied to collectors and issued to applicants under the regulations prescribed by the honorable Secretary of the Treasury. It is estimated that 120,000 certificates will be required to supply the several collection districts, 77,000 being estimated for the two districts of California and the district of Oregon. The printing of these certificates is being done at the Government Printing Office.

No applications have been made by any Chinese persons for registration under the terms of the above act. There seems to be, at present, a determination on the part of the Chinese not to register. However, I have taken the precaution to have all the papers necessary for such registration in the hands of the collectors of internal revenue, and should any person entitled to register under this act desire to do so, he can avail himself of the privilege with little or no inconvenience to himself.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$31,000,493.07. This amount includes internal-revenue taxes paid by stamps on imported and manufactured tobacco, snuff, cigars, and cigarettes.

The decrease of collections for the last fiscal year as compared with those for the previous fiscal year was \$1,795,777.90. This is due to the reduction by the act of October 1, 1890, of the tax on snuff, chewing and smoking tobacco, January 1, 1891, from 8 to 6 cents per pound, and to the repeal of special taxes relating to tobacco, May 1, 1891.

The tax on cigars and cigarettes was not changed, and the collections therefrom were increased \$325,941.99 during the last fiscal year.

	Increase.	Decrease.
Cigars and cheroots.....	\$221, 719. 95	
Cigarettes.....	104, 222. 04	
Total.....	325, 941. 99	
Tobacco.....		\$1, 842, 890. 35
Snuff.....		56, 294. 31
Special taxes.....		222, 535. 23
Total decrease, tobacco and snuff.....		2, 121, 719. 89
Deduct increase, cigars and cigarettes.....		325, 941. 99
Net decrease of collections.....		1, 795, 777. 90

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed the previous fiscal year was:

Manufactured tobacco	pounds..	10, 456, 173
Snuff	do....	774, 157
Total	do....	11, 230, 330
Cigars and cheroots	number..	73, 906, 650
Cigarettes	do....	208, 444, 080
Total		282, 350, 730

The export account shows an increase in manufactured tobacco of 2,281,720 pounds, a decrease in the number of cigars exported of 1,224,435, and an increase of the number of cigarettes exported of 26,310,770.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1892, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco.....	a\$15, 237, 742. 32
Snuff	669, 861. 08
Total for year ended June 30, 1892.....	15, 907, 603. 40
Total for year ended June 30, 1891.....	17, 806, 788. 06
Decrease in collections.....	1, 899, 184. 66
As follows:	
From chewing and smoking tobacco	1, 842, 890. 35
From snuff	56, 294. 31

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots.....	\$13, 646, 398. 25
Cigarettes.....	1, 446, 491. 42
Total for year ended June 30, 1892.....	15, 092, 889. 67
Total for year ended June 30, 1891.....	14, 766, 947. 68
Increase in collections.....	325, 941. 99

Of this increase \$221,719.95 was on cigars and \$104,222.04 was on cigarettes.

NO RECEIPTS FROM SPECIAL TAXES.

The act of October 1, 1890, repealed all special taxes relating to tobacco, and therefore there were none paid during the fiscal year ended June 30, 1892.

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1892, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together

a Including \$84.16, receipts at 8 cents per pound.

with those removed in bond for export and including importations for consumption, was:

TOBACCO AND SNUFF.		Pounds.
Tobacco	a	253,962,021
Snuff		11,164,351
Total tobacco and snuff taxed		265,126,372
Tobacco and snuff exported		15,136,711
Total production for fiscal year 1892		280,263,083
Deduct tobacco and snuff imported for consumption		395,957
Total domestic production		279,867,126
Total production 1891		266,751,033
Less imports		490,670
		266,260,363
Total increase over fiscal year 1891		13,606,763

The increase of taxed tobacco and snuff over fiscal year 1891 was 11,230,330 pounds; the increase of tobacco and snuff exported was 2,281,720 pounds; and the decrease of tobacco and snuff imported and withdrawn for consumption was 94,713 pounds.

CIGARS AND CHEROOTS.		Number.
Cigars and cheroots taxed		4,548,799,417
Add quantity exported		1,985,049
Total taxed and exported		4,550,784,466
Deduct quantity imported 1892 (estimated average, 12 pounds per 1,000) ..		52,726,233
Total domestic production 1892		4,498,058,233
Taxed in 1891		4,474,892,767
Exported in 1891		3,209,484
Total for 1891		4,478,102,251
Less imported		71,405,270
		4,406,696,981
Increase over fiscal year 1891		91,361,252

The increase during the fiscal year 1892 of taxed cigars was 73,906,650; the decrease of cigars exported was 1,224,435, and the decrease of cigars imported and withdrawn for consumption was 18,679,037.

CIGARETTES.		Number.
Cigarettes taxed		2,892,982,840
Add cigarettes exported		320,845,020
Total taxed and exported		3,213,827,860
Deduct cigarettes imported (estimated average, 3 pounds per 1,000) ..		3,424,923
Total product for fiscal year 1892		3,210,402,937
Taxed in 1891		2,684,538,760
Exported in 1891		294,534,250
Total taxed and exported		2,979,073,010
Less imported 1891		2,802,125
		2,976,270,885
Increase over fiscal year 1891		234,132,052

a Including 1,052 pounds taxed at 8 cents per pound.

The increase during the fiscal year 1892 of taxed cigarettes was 208,444,080, and of cigarettes exported was 26,310,770. The increase of cigarettes imported and withdrawn for consumption was 622,798.

THE TABULAR STATEMENTS.

In the tables* annexed will be found statements showing the manner in which the manufacturing is distributed among the different States and districts, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kind of product manufactured. These tables are compiled from the reports received from the collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1891, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

There were in New York City thirty-four persons who qualified and kept books as tobacco manufacturers solely for the purpose of lawfully dealing in the refuse scraps, clippings, cuttings, and waste made by cigar manufacturers. They sort, sieve, and pack this material and export most of it to foreign countries. The rest they sell in bulk, under permits, to other manufacturers, who manipulate it and pack their product as smoking tobacco. During the year 1891 they purchased 1,330,880 pounds of such material, and exported and sold 1,159,131 pounds. These purchases and sales are not included in the tabular statement, because they did not pack and sell any of this tobacco for use and consumption.

Many cigar manufacturers who prepare for use and pack as smoking tobacco their refuse material, clippings, cuttings, and scraps have, during the year 1891, qualified as tobacco manufacturers, and the number of such manufacturers is thereby more than doubled when compared with the previous years.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR JANUARY 1 TO DECEMBER 31, 1891.

State.	District.	No. of accounts.	Pounds of tobacco used.		Cigars manufactured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Alabama.....		51	106,592		5,436,070	
Arkansas.....		35	60,633		3,151,923	
California.....	1	510	1,955,882	9,592	105,851,313	3,966,240
Do.....	4	66	95,500		4,522,410	
Total.....		576	2,051,382	9,592	110,373,723	3,966,240
Colorado.....		176	275,839		14,142,461	
Connecticut.....		409	939,470	176	42,646,539	73,240
Florida.....		294	2,874,375	3,901	145,878,583	1,321,700
Georgia.....		48	63,076		2,988,775	
Illinois.....	1	1,333	3,175,333	11,022	170,687,750	3,315,050
Do.....	5	90	315,817		15,191,905	
Do.....	8	369	1,123,342		56,626,275	
Do.....	13	149	247,115		11,549,125	
Total.....		1,941	4,861,607	11,022	254,355,055	3,315,050
Indiana.....	6	455	979,690	9,586	48,363,574	1,830,200
Do.....	7	185	347,054		17,143,380	
Total.....		640	1,326,744	9,586	65,506,964	1,830,200

* See note foot of page —

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, ETC.—Continued.

State.	District.	No. of accounts.	Pounds of tobacco used.		Cigars manufactured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Iowa.....	3	150	202,817		11,194,820	
Do.....	4	297	969,016		52,637,518	
Total.....		447	1,171,833		63,832,338	
Kansas.....		239	373,749		19,604,018	
Kentucky.....	2	17	33,443		1,572,950	
Do.....	5	112	582,119		27,826,693	
Do.....	6	94	129,757		6,719,975	
Do.....	7	39	113,538		5,687,785	
Do.....	8	3	273		22,200	
Total.....		265	859,130		41,829,603	
Louisiana.....		133	1,214,067	397,952	58,917,077	133,189,900
Maryland.....		838	2,072,106	156,823	109,046,916	31,742,976
Massachusetts.....		642	2,350,571	363	108,641,700	81,310
Michigan.....	1	628	1,809,663	101	97,055,893	28,000
Do.....	4	234	443,922	22	22,283,247	8,000
Total.....		862	2,253,585	123	119,339,140	36,000
Minnesota.....		348	803,977	35	43,282,206	7,300
Missouri.....	1	530	1,033,373	180	52,764,080	60,000
Do.....	6	263	387,945		19,616,359	
Total.....		793	1,421,318	180	72,380,439	60,000
Montana.....		67	91,564		4,990,065	
Nebraska.....		294	420,110		21,048,649	
New Hampshire.....		132	320,600		14,930,550	
New Jersey.....	1	273	292,077	1,022	14,378,710	380,500
Do.....	5	703	1,298,549	45	62,211,133	15,000
Total.....		976	1,590,626	1,067	76,589,843	395,500
New Mexico.....		5	1,640		69,850	
New York.....	1	1,380	1,602,097	10,948	72,673,136	2,236,850
Do.....	2	503	2,332,798	2,178,683	116,177,586	892,641,310
Do.....	3	2,280	12,733,908	1,277,136	612,001,096	457,140,985
Do.....	14	727	2,331,808	3	114,017,223	1,125
Do.....	21	648	3,381,278	5	161,286,471	1,900
Do.....	28	615	1,243,312	513,347	58,742,835	180,498,300
Total.....		6,153	23,625,201	3,980,122	1,134,898,347	1,533,520,470
North Carolina.....	4	15	75,835	2,847,582	4,489,190	768,875,000
Do.....	5	19	38,629		1,996,225	
Total.....		34	114,464	2,847,582	6,485,415	768,875,000
Ohio.....	1	624	3,483,046	25,640	172,249,763	6,573,340
Do.....	10	302	566,355	6	29,935,642	2,700
Do.....	11	228	1,156,324		65,234,780	
Do.....	18	646	1,695,830	1,550	91,663,353	605,500
Total.....		1,800	6,901,555	27,206	359,133,538	7,181,540
Oregon.....		146	198,835		9,580,497	
Pennsylvania.....	1	1,824	6,881,382	9,519	357,785,601	2,818,350
Do.....	9	2,357	11,189,801	988	596,213,462	356,200
Do.....	12	326	611,433	503	30,904,196	246,300
Do.....	23	601	3,623,385	2,627	247,987,630	876,000
Total.....		5,108	22,306,001	13,637	1,232,890,889	4,296,850
South Carolina.....		17	14,267		683,475	
Tennessee.....	2	24	42,913		2,461,975	
Do.....	5	32	98,272		4,744,527	
Total.....		56	141,185		7,206,502	

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, ETC.—Continued.

State.	District.	No. of accounts.	Pounds of tobacco used.		Cigars manufactured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Texas	3	64	129,794	796	6,180,135	301,700
Do.	4	22	59,377		2,843,871	
Total		86	189,171	796	9,024,006	301,700
Virginia	2	143	1,375,255	1,607,099	94,928,427	633,012,560
Do.	6	84	192,745	48,547	9,843,095	14,061,000
Total		227	1,568,000	1,655,646	104,771,522	647,073,560
West Virginia		121	1,108,237		66,535,575	
Wisconsin	1	542	1,196,966		62,305,721	
Do.	2	227	567,452		29,526,238	
Total		769	1,764,418		91,831,959	

STATEMENT SHOWING THE NUMBER, BY STATES, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

State.	No. of districts.	Number of accounts.	Pounds of tobacco used.		Cigars manufactured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Alabama	1	51	106,592		5,436,070	
Arkansas	1	35	60,633		3,151,923	
California	2	576	2,051,382	9,592	110,373,723	3,966,240
Colorado	1	176	275,839		14,142,461	
Connecticut	1	409	939,470	176	42,646,539	73,240
Florida	1	294	2,874,375	3,901	145,878,583	1,321,700
Georgia	1	48	63,076		2,988,775	
Illinois	4	1,941	4,861,607	11,022	254,355,055	3,315,050
Indiana	2	640	1,326,744	9,586	65,506,964	1,880,260
Iowa	2	447	1,171,833		63,832,338	
Kansas	1	239	373,749		19,604,081	
Kentucky	5	265	859,130		41,829,603	
Louisiana	1	133	1,214,067	397,952	58,917,077	133,189,900
Maryland	1	838	2,071,106	156,823	109,046,916	31,742,976
Massachusetts	1	642	2,350,571	363	108,641,700	81,310
Michigan	2	862	2,253,585	123	119,339,140	36,000
Minnesota	1	348	803,977	35	43,282,206	7,300
Missouri	2	793	1,421,318	180	72,380,439	60,000
Montana	1	67	91,564		4,990,065	
Nebraska	1	294	420,110		21,048,649	
New Hampshire	1	132	320,600		14,930,550	
New Jersey	2	976	1,590,626	1,067	76,589,843	395,500
New Mexico	1	5	1,640		69,850	
New York	6	6,153	23,625,201	3,980,123	1,134,898,347	1,533,520,470
North Carolina	2	34	114,404	2,847,582	6,485,415	768,875,000
Ohio	4	1,800	6,901,555	27,206	359,133,538	7,181,540
Oregon	1	146	198,835		9,580,497	
Pennsylvania	4	5,108	22,306,001	13,737	1,232,890,889	4,296,850
South Carolina	1	17	14,267		683,475	
Tennessee	2	56	141,185		7,206,502	
Texas	2	86	189,171	796	9,024,006	301,700
Virginia	2	227	1,568,000	1,655,646	104,771,522	547,073,560
West Virginia	1	121	1,108,237		66,535,575	
Wisconsin	2	769	1,764,418		91,831,959	
Total	63	24,728	85,435,928	9,115,810	4,422,024,212	3,137,318,596
Calendar year 1890	63	23,119	81,725,643	10,020,668	4,228,528,258	2,505,167,610
Increase, calendar year 1891			a1,609	a3,710,285	a193,495,954	a632,150,986

aAverage quantity of leaf tobacco used per thousand cigars, 19.3 pounds. Average quantity of leaf tobacco used per thousand cigarettes, 2.9 pounds.

bNot an actual decrease. Previous report did not separate number of pounds used for cigars and for cigarettes and equaled 91,746,311 with a 4-pound average for cigarettes.

* * * * *

SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891.

States.	Fac- tories:	Materials used in manufacturing tobacco.							
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama	2	11,603	190						11,853
Arkansas	7	11,695	2,513	100	503	1,308	250	15,298	31,687
California	17	54,100	14,545	28	1,517	1,725	1,000	2,599	75,514
Colorado	13		16,305						16,305
Connecticut	38		13,526						13,526
Florida	6		10,983						10,983
Georgia	11	20,634	1,250		674	150	128	1,634	24,470
Illinois	246	7,148,915	1,068,325	381,764	566,094	985,161	252,489	275,882	10,678,630
Indiana	67	100,118	63,276	32	1,199	489	95	3,377	163,586
Iowa	67	235,957	40,098	101,896	2,531	9,141		13,855	403,478
Kansas	25	21,725	16,112		826	1,770	1,444	12,061	53,938
Kentucky	101	19,687,735	45,733	41,601	4,001,614	2,547,884	1,570,457	244,289	28,139,363
Louisiana	39	1,578,988	7,625		27,927	23,232	24,560	12,806	1,675,138
Maryland	33	10,337,835	1,904,959	570,620	262,835	550,963	621,050	2,440,828	16,689,090
Massachusetts	17	47,536	11,607	8,185			4,103	43,755	116,186
Michigan	100	10,434,019	1,008,022	213,830	1,757,961	2,040,976	845,560	545,060	16,845,438
Minnesota	43	95,926	21,757	81,500	4,525	5,638	7,439	8,232	225,017
Missouri	81	41,718,206	2,167,448	1,631,550	9,932,731	5,869,998	1,896,073	1,623,118	64,841,124
Montana	10		2,608						2,608
Nebraska	41	163	17,106		10	60	32		17,371
New Hampshire	6	2,146							2,146
New Jersey	47	23,130,836	231,661	1,268,064	4,906,870	2,800,309	1,661,596	4,839,550	38,838,386
New Mexico	2	4,457							4,465
New York	324	15,858,980	585,676	93,162	1,443,268	1,128,922	1,191,252	683,608	20,984,868
North Carolina	215	27,261,076	465,152	279,426	1,650,576	769,297	396,877	2,467,121	33,298,525
Ohio	159	17,395,766	226,128	309,888	4,757,356	3,554,860	1,359,966	418,267	28,022,231
Oregon	10	300	2,605	182					3,087
Pennsylvania	202	4,863,189	252,050	127,105	65,585	60,664	70,107	1,769,333	7,208,033
South Carolina	4	72,889	4,850		8,264	2,469	3,313	3,237	94,522
Tennessee	62	2,810,816	17,096	55	125,123	88,109	42,198	236,037	3,319,439
Texas	7	7,605	1,883		550	918		6,103	17,059
Virginia	153	48,544,639	743,832	15,821	3,379,621	2,449,362	2,067,197	1,264,565	58,465,037
West Virginia	28	1,582,478	2,304,679		281,484	281,780	694,601	72,297	5,217,319
Wisconsin	37	4,928,437	116,296	917,367	84,295	256,623	345,185	175,245	6,823,448
Total calendar year 1891	2,220	237,969,329	11,385,956	6,042,176	33,272,444	23,431,808	13,056,972	17,180,565	342,339,250
Total calendar year 1890	978	220,116,473	9,989,651	4,567,318	33,300,489	23,460,113	11,778,881	11,816,958	315,029,893
Difference calendar year 1891	a1,242	a17,852,856	a1,396,305	a1,474,858	b28,045	b28,305	a1,278,091	a5,363,507	a27,309,367

NOTE.—Increased number of factories caused by manufacturers of cigars qualifying as manufacturers of tobacco to legally put up their scraps, cuttings, and clippings as smoking tobacco. a Increase. b Decrease.

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891, 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.

State.	Tobacco manufactured.										
	Tobacco and snuff produced.					On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Plug.	Fine-cut.	Smoking.	Snuff.	Total.						
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama	11,022		190		11,212		11,212			11,212	\$671.72
Arkansas	10,209		13,224		23,433	21,785	45,218	8,907		36,311	2,178.06
California			72,795		72,795		72,795	907	4,380	67,508	4,050.48
Colorado			16,266		16,266		16,266			15,459	927.54
Connecticut			13,526		13,526		13,526	409		13,117	787.02
Florida			10,983		10,983		10,983			10,983	658.98
Georgia	4,627		14,854		19,481	29,616	49,097	20,787	146	28,214	1,692.84
Illinois	1,132,277	1,498,980	6,898,870	295,553	9,735,680	80,200	9,815,940	70,925	6,910	9,738,105	584,286.30
Indiana	79,813		63,252		143,065		143,065	165,437		121,632	7,287.92
Iowa		25,130	349,847	435	374,912	6,026	381,538	11,773		369,765	22,185.90
Kansas	9,762		31,667		41,429	10,344	51,773	13,296		38,477	2,308.62
Kentucky	19,784,632	292,431	3,032,085		23,109,148	1,768,947	24,878,095	1,940,310	13,642	22,924,143	1,375,448.58
Louisiana			1,301,714	41,397	1,343,111	186,527	1,529,638	227,375	67,549	1,234,714	74,082.84
Maryland	821	474,571	8,859,899	1,528,767	10,864,018	810,367	11,674,386	932,885	51,400	10,690,151	641,409.06
Massachusetts			10,059	54,150	64,209		1,021	65,890		65,265	3,915.90
Michigan	3,357,908	4,617,216	8,506,252	2,271	16,483,647	314,889	16,798,536	37,334	1,124	16,760,078	1,005,604.68
Minnesota		12,348	182,160	31,240	223,748	15,394	241,342	15,394		225,948	13,556.88
Missouri	46,759,549	166,922	5,846,743	32,593	52,805,807	2,183,561	54,989,368	3,813,797	76,718	51,098,553	3,065,951.18
Montana			2,608		2,608		2,608			2,608	125.58
Nebraska			17,251		17,251		17,251	72		17,209	1,037.04
New Hampshire	120		2,146		2,146		2,146			2,146	138.76
New Jersey	13,972,881	3,830,139	5,545,992	4,170,888	27,515,000	90,501	27,610,401	106,671	289,041	27,214,689	1,632,881.34
New Mexico			3,892		3,892		3,892			3,892	243.52
New York	3,050,984	2,789,981	11,918,978	155,297	17,916,240	146,969	18,063,209	156,705	496,027	17,410,477	1,044,628.62
North Carolina	19,393,825		4,965,189	70,870	24,429,884	6,958,215	31,388,099	9,232,774	183,426	21,971,899	1,318,313.94
Ohio	18,065,113	2,359,890	3,044,574	11,740	23,481,326	1,162,460	24,643,786	931,424	600	23,711,762	1,422,705.72
Oregon			3,087		3,087		3,087			2,875	172.50
Pennsylvania	580	47,272	2,864,418	3,083,690	5,995,960	169,901	6,165,861	218,544	6,886	5,946,431	356,425.86
South Carolina	71,583		100		71,683	65,732	137,370	72,218	26,100	39,052	2,343.12
Tennessee	1,784,054	3,249	83,466	507,523	2,328,292	731,066	3,059,358	978,899	40,866	2,039,593	122,375.58
Texas	5,314		3,735		9,049	7,252	16,301	5,092		11,209	672.54
Virginia	38,729,912		2,910,019	776,397	42,416,328	8,530,869	50,947,197	8,778,578	9,480,263	32,688,356	1,961,301.36

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE
DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1891, ETC.—Continued.

State.	Tobacco manufactured.										
	Tobacco and snuff produced.					On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps re- quired for sales.
	Plug.	Fine-cut.	Smoking.	Snuff.	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>	<i>Pounds.</i>	<i>Pounds.</i>	
West Virginia	64		4,598,854		4,598,915	79,514	4,678,432	113,816		4,564,616	\$273,876.96
Wisconsin	2,910	850,741	5,519,144	1,421	6,374,216	32,859	6,407,075	55,885	1,483	6,349,707	380,982.42
Total calendar year 1891.	166,177,915	16,968,870	76,708,300	10,674,241	270,529,326	23,427,847	293,957,173	27,790,472	10,746,670	255,420,031	15,325,201.86
Total calendar year 1890.	156,029,574	17,567,989	69,829,445	9,434,746	252,861,754	26,045,180	278,906,934	22,197,013	10,224,106	246,485,815	19,718,865.20
Difference calendar year 1891.	a10,148,341	b599,119	a6,878,855	a1,239,495	a17,667,572	b2,617,333	a15,050,239	a5,693,459	a522,564	a8,934,216	b4,393,663.34

a Increase.

b Decrease.

NOTE 1.—Increase in "smoking" includes scraps, cuttings, and clippings put up by manufacturers of cigars who, under law and circular No. 361, qualified as manufacturers of tobacco.

NOTE 2.—Tax on tobacco and snuff year 1890 was 8 cents per pound, and for the year 1891 reduced to 6 cents per pound.

SMOKING OPIUM.

Under the act of October 1, 1890, section 36, a tax of \$10 per pound was levied upon all opium manufactured in the United States for smoking purposes.

Proper regulations, blanks, forms, records, bonds, stamps, etc., have been prepared in accordance with the terms of said act, but no persons qualified as manufacturers of opium during the past fiscal year, and except the issuing by this office of proper stamps, records, blanks, etc., to the collectors of the first and fourth districts of California and the district of Montana, there is at present nothing to report in connection with the legitimate manufacture of opium in the United States under the provisions of said act.

After two years of experience with the practical operation of that part of the act of October 1, 1890, providing for the collection of a tax of \$10 a pound upon all opium manufactured in the United States for smoking purposes, it is found that additional legislation is necessary to an effective enforcement of the law.

During these two years a large portion of the opium seized for being unstamped has been released to the claimants because of the inability of the United States to prove its actual manufacture since October 1, 1890, in the face of testimony such as account books, bills of sale, etc., showing purchases of the opium before that date, which, it was morally certain, was fabricated for the occasion, but which it was impossible to overthrow by positive evidence.

As ample opportunity has been given to holders of opium, made or imported before the passage of the act, to bring it forward and have it marked for identification by the revenue officers, and many thousands of cans have been thus marked, it is believed that all smoking opium remaining unstamped or unidentified should be declared illicit. I therefore recommend that (following the precedents found in sections 3378 and 3403, Revised Statutes, as to tobacco, snuff, and cigars) an amendment be made to the law which shall provide that after its passage all smoking opium found unstamped shall be deemed to have been manufactured or imported since October 1, 1890, and shall be forfeited to the United States.

As section 39 of the act of October 1, 1890, has been found inadequate to the prevention or punishment of frauds in the stamping of smoking opium, being nothing more than a mere general reference to other highly penal statutes relating to the stamping of tobacco and snuff, and a declaration that their provisions shall, "as far as practicable," be made to apply to the stamping of smoking opium, and being, besides, fatally defective in the omission of the word "affixing," I would further recommend that the provisions of sections 3373, 3374, 3375, and 3376, Revised Statutes, be adapted to the stamping of prepared smoking opium, and so drawn up in detail and enacted.

DIVISION OF LAW.

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1891-'92 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

REPORT ON THE FINANCES.

Suits and prosecutions.	Number of criminal actions.	Number of civil actions in personam.	Number of civil actions in rem.	Total.
Pending July 1, 1891.....	5,033	149	46	5,228
Commenced during fiscal year 1892.....	8,355	76	77	8,508
Total.....	13,388	225	123	13,736
Decided in favor of the United States:				
Judgments and costs paid.....	1,189	16	15	1,220
Judgments and costs not paid.....	3,210	40	5	3,255
Settled by compromise.....	85	3	9	97
Decided against the United States.....	1,415	1	7	1,423
Dismissed, abandoned, consolidated, etc.....	2,169	15	10	2,194
Total suits disposed of.....	3,669	19	26	3,714
Pending July 1, 1892.....	5,320	150	77	5,547
Wherein sentences are suspended.....	635			635

Recoveries of judgments, costs taxed, etc.	Fines.	Principal.	Costs.	Total.
Amount of judgments recovered and costs:				
In criminal actions.....	\$329,608.13		\$185,849.75	\$515,457.88
In civil actions, in personam.....		\$31,246.29	1,495.06	32,741.35
In civil actions, in rem.....		7,449.05	4,446.66	11,895.71
Amount paid to collectors:				
In criminal actions.....	92,912.26		30,742.66	123,654.92
In civil suits in personam.....		71,094.11	1,171.02	72,175.13
In actions in rem.....		9,781.80	3,909.69	13,691.49

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, Revised Statutes, for the fiscal year ended June 30, 1892, with the amount of tax, assessable penalty, and specific penalty accepted.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1891.					
On hand July 1.....	70				
July.....	51	63	\$672.50	\$246.25	\$6,249.30
August.....	53	29	50.00	25.00	11,895.00
September.....	101	68	300.00	50.00	5,166.12
October.....	106	57	2,646.34	64.59	2,012.00
November.....	79	76	504.40	53.75	5,783.64
December.....	91	6	158.33	79.17	1,477.50
1892.					
January.....	59	35	225.00	100.00	3,670.00
February.....	60	116	147.60		7,410.00
March.....	80	23	10,871.04	113.91	8,905.07
April.....	50	94	44,073.16	291.46	6,979.87
May.....	52	52	4,905.42	50.00	8,496.80
June.....	53	56	290.03	61.05	6,373.59
Offers rejected or withdrawn.....		198			
On hand July 1.....		32			
Total.....	905	905	64,843.87	1,135.18	75,418.89

RECAPITULATION.

Tax.....	\$64,843.87
Assessable penalty.....	1,135.18
Specific penalty.....	75,418.89
Total.....	141,397.94

STATEMENT OF CASES COMPROMISED IN THE QUARTER ENDED SEPTEMBER 30, 1892.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specified penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1892.					
On hand July 1	32				
July	50	31	\$583.00	\$75.00	\$4,449.01
August	63	62	232.07	2.08	4,145.00
September	52	28	266.35		3,160.00
Offers rejected or withdrawn		31			
On hand October 1		45			
Total	197	197	1,081.42	77.08	11,754.01

RECAPITULATION.

Tax	\$1,081.42
Assessable penalty	77.08
Specific penalty	11,754.01
Total	12,912.51

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1892, are as follows:

Articles.	Quantity.	Value.
Distilled spirits.....	gallons.. 80,602	\$55,844.08
Tobacco	pounds.. 26,654	5,672.50
Cigars	number.. 263,760	4,238.50
Miscellaneous property		240,269.65
Total		306,024.73

ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE QUARTER ENDED SEPTEMBER 30, 1892.

State.	Distilled spirits.		Tobacco.		Cigars.		Miscellaneous property.
	Gallons.	Value.	Pounds.	Value.	Number.	Value.	
Alabama	422	\$556.00					\$2,770
Arkansas							90
California	149	160.00			650	\$10.00	4,636
Colorado							20
Connecticut	38	48.00					
Georgia	1,020	438.00					
Illinois	450	425.00					2,510
Iowa	29	50.00					
Kentucky	300	517.00					1,000
Massachusetts	455	115.00					
Missouri					36	1.00	50
New Jersey	62	55.00			800	5.00	
New York	678	664.00					27,125
North Carolina	2,866	988.00					2,077
Pennsylvania	1,105	634.00					115
South Carolina	184	114.00					913
Tennessee	518	600.00	110	\$11.00			349
Virginia	217	234.00					540
Wisconsin	70	35.00					
Total	8,563	5,633.00	110	11.00	1,486	16.00	42,195

8,563 gallons distilled spirits, valued at	\$5,633
110 pounds tobacco, valued at	11
1,486 cigars, valued at	16
Miscellaneous property, valued at	42,195

Total 47,855

ABATEMENT CLAIMS.

On the 1st of July, 1891, there were pending 1,497 claims for abatement of assessed taxes, amounting to \$270,679.56, and during the year 2,725 claims, amounting to \$561,478.91, were presented.

Of these, 3,076 claims, amounting to \$507,017.33, have been allowed by this office, and 927 claims, amounting to \$179,068.77, have been rejected or returned for amendment. This left 219 claims for abatement still pending on the 30th of June, 1892, amounting to \$146,072.37.

Since that date and up to October 1, 604 other claims have been filed, amounting to \$74,302.28; 334 claims have been allowed, amounting to \$45,024.25, and 114 rejected or returned for amendment, amounting to \$33,965.86, and on the 1st of October, 1892, 375 claims for abatement were pending, amounting to \$141,384.54.

REFUNDING CLAIMS.

On the 1st of July, 1891, there were pending 140 claims for the refunding of taxes collected, amounting to \$132,984.02, and during the year 583 other claims, amounting to \$69,797.09, were presented.

Of these, 462 claims, amounting to \$34,366.31, have been allowed, and 124 claims, amounting to \$57,695.12, have been rejected or returned for amendment. This left 137 claims for refunding still pending on the 30th of June, 1892, amounting to \$110,719.68.

Since that date and up to the 1st of October, 1892, 66 other claims have been received, amounting to \$9,777.94. Of these, 55 claims have been allowed, amounting to \$9,286.14, and 17 have been rejected or returned for amendment, amounting to \$1,242.34, and on the 1st of October, 1892, 131 claims for refunding were pending, amounting to \$109,969.14.

REBATE CLAIMS.

The report for 1891 embraced the work on rebate claims up to October 1, 1891.

On the 1st of October there were outstanding 467 claims, amounting to \$14,973.62. These claims had been returned for amendment. Since that date and up to June 30, 1892, 242 of those claims, amounting to \$7,831.00, were again received. Of that number, 174 claims were allowed, amounting to \$6,674.84, and 68 claims, amounting to \$1,229.60, were returned or rejected.

Since June 30 and up to October 1, 8 claims have been received, amounting to \$96.18, and they have been allowed.

SALES OF REAL PROPERTY.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUITCLAIM DEEDS, DURING THE FISCAL YEAR 1891-92.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
Sept. 3, 1891.	Oct. 8, 1872	John Stephens.....	1 acre of land in Schuyler County, Ill.	\$41
Oct. 3, 1891.	June 1, 1890	Emanuel Miller.....	Premises of distillery No. 1788, in Rowan County, N. C.	25
Oct. 19, 1891.	Oct. 19, 1878	John McHenry.....	104 acres of land in the 22d civil district of Rutherford County, Tenn.	25
May 2, 1892	May 1, 1873	William Ware.....	5 acres land in Wells, Rutland County, Vt.	32
Total				123

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1892; ALSO THE NUMBER OF STAMPS ISSUED TO RETAIL DEALERS IN OLEO-MARGARINE FOR THE SAME PERIOD.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1892, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	Stamps issued to retail dealers in oleomargarine.
Alabama	5	1,120	43		5	49	25		80	5	1,332	86
Alaska		60			4	3					67	
Arizona		666	9		3	13	24		7	2	724	7
Arkansas		794	42			15	26		48	1	926	48
California:												
First district	141	10,486	425	3	72	173	118		9	3	11,430	9
Fourth district	10	3,568	40		70	59	42				3,789	
Colorado	4	2,864	60		26	151	91	1	11	3	3,211	15
Connecticut	21	3,172	56		19	122	130		91	3	3,614	91
Delaware	4	405	6		5	8	6		8		442	8
District of Columbia	8	1,578	31		7	55	6		12	1	1,692	19
Florida	5	475	15		5	29	19		75	7	625	75
Georgia	10	2,025	55	2	5	100	34		59	5	2,295	60
Idaho	1	888	16		19	11	20		24	2	981	27
Illinois:												
First district	113	13,133	232	6	97	582	162	6	953	12	15,296	953
Fifth district	11	949	33		9	62	44		75	3	1,186	75
Eighth district	3	1,929	35		16	106	80		86		2,305	86
Thirteenth district	2	1,377	9		14	218	13		26		1,659	26
Indiana:												
Sixth district	21	4,676	54	1	27	233	162	1	104	2	5,281	104
Seventh district	15	2,885	40		21	122	44		34		3,161	34
Indian Territory		3				494	30		30		557	33
Iowa:												
Third district	4	2,738	21		17	108	85		4	1	2,978	4
Fourth district	6	1,968	37		20	142	73		36		2,282	36
Kansas	2	2,068	16		1	432	51	2	137	1	2,710	137
Kentucky:												
Second district	11	1,013	22		1	41	12		6		1,106	6
Fifth district	55	1,827	124	3	22	87	11		53	4	2,186	53
Sixth district	6	693	56		4	22	8		56	3	848	56
Seventh district	5	748	29	1	1	27	21		17		849	17
Eighth district		607	8			11	9		9		644	9
Louisiana	27	5,468	117		8	49	37		49	5	5,760	54
Maine		808	7			214	5		20		1,054	20
Maryland	62	4,355	105	3	36	61	69		4	1	4,696	11
Massachusetts	63	4,918	223		34	206	241		269	16	5,970	269
Michigan:												
First district	12	6,385	42		96	172	123		324	14	7,168	324
Fourth district		1,798	16		18	94	49		38	4	2,017	39
Minnesota	26	3,146	69		96	169	148		15	5	3,674	15
Mississippi	1	1,050	30			132	22		1	1	1,237	2
Missouri:												
First district	46	4,623	118	2	45	243	94		345	10	5,526	368
Sixth district	18	3,226	86		15	163	116	1	265	3	3,893	265
Montana	2	2,217	54		20	48	38		22	14	2,418	26
Nebraska	2	2,277	46		25	138	153	2	60	3	2,408	60
Nevada		552	7		18	6	9		2		594	2
New Hampshire	1	1,669	9		5	160	68		6		1,913	6
New Jersey:												
First district	2	1,776	8		8	33	90		7		1,924	7
Fifth district	29	6,591	73	2	44	235	138		110	4	7,226	110
New Mexico	2	584	6		4	12	30		6		644	6
New York:												
First district	17	7,603	66		61	266	87				8,100	
Second district	165	3,270	470	2	11	69	30		4	1	4,022	4
Third district	52	7,087	171	1	52	274	45		5	3	7,690	14
Fourteenth district	20	9,340	94		70	483	264				10,271	
Twenty-first district	20	5,061	54		59	330	105		1		5,621	1
Twenty-eighth district	29	6,317	87	1	60	159	76				6,729	
North Carolina:												
Fourth district	2	963	8	1		28	17		15		1,034	15
Fifth district	11	505	23	1		11	9		14		574	14
North Dakota		303			2	24			4		333	4

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1892; ALSO THE NUMBER OF STAMPS ISSUED TO RETAIL DEALERS IN OLEOMARGARINE FOR THE SAME PERIOD—Continued.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1892, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	Stamps issued to retail dealers in oleomargarine.
Ohio:												
First district	65	4,206	184	5	36	34	41	127	3	4,701	127	
Tenth district	25	3,691	47	1	33	113	120	24	6	4,060	24	
Eleventh district	18	2,385	38	20	27	62	1	42	1	2,594	42	
Eighteenth district	12	5,661	82	42	91	138	1	280	3	6,310	280	
Oklahoma		339	6	22	2	17	23	22	2	409	24	
Oregon	10	1,868	47	38	42	24	23	1	2,030	1		
Pennsylvania:												
First district	128	4,141	209	1	111	188	166	1	38	6	4,989	38
Ninth district	18	1,275	32	30	122	46	17	1	1,541	17	1,541	3
Twelfth district	19	3,779	41	36	185	129	5	5	4,194	5	4,194	5
Twenty-third district	48	2,924	145	1	95	124	135	565	20	4,057	565	565
Rhode Island.	10	1,729	49	5	24	24	2	322	7	2,172	322	322
South Carolina		970	16	1	33	17	26	3	1,066	26	1,066	26
South Dakota:	1	1,079	8	3	22	23	10	3	1,149	12	1,149	12
Tennessee:												
Second district	8	611	8	2	2	17	31	2	681	31	681	31
Fifth district	18	2,093	62	1	2	21	19	51	4	2,271	51	51
Texas:												
Third district	15	2,755	57	9	806	173	59	7	3,881	59	3,881	59
Fourth district	8	2,052	16	3	293	117	44	6	2,539	44	2,539	44
Utah	4	642	13	11	28	14	18	3	733	18	733	18
Vermont		419	1	1	30	10	1	1	461	1	461	1
Virginia:												
Second district	12	1,745	28	2	35	18	39	7	1,886	39	1,886	39
Sixth district	4	1,637	16	1	27	20	24	1,731	24	1,731	24	24
Accomack and Northampton counties annexed to Maryland		92	44	41	1	2	95	2	95	2	95	2
Washington		2,012	12	6	38	46	114	17	2,312	17	2,312	17
West Virginia	8	1,362	12	6	67	21	53	2	1,531	53	1,531	53
Wisconsin:												
First district	41	5,270	90	1	88	276	67	47	1	5,881	47	50
Second district	2	3,621	21	81	123	73	57	7	3,985	57	3,985	57
Wyoming		419	9	6	8	15	17	4	478	17	478	17
Total	1,544	215,434	4,783	40	1,967	10,031	4,969	18	5,672	257	244,715	5,760
Total for the 14 months ended June 30, 1891	1,626	230,408	4,869	43	2,138	10,389	5,039	19	5,914	255	260,700	.....

NOTE.—In the case of retail dealers in oleomargarine, the number of places where oleomargarine is sold or offered for sale is sometimes in excess of the number of persons who pay special taxes as retail dealers in oleomargarine, as will be seen by reference to the last column on pages 46, 47, and 48. This is accounted for from the fact that one retail dealer in some cases pays more than one special tax for the privilege of offering oleomargarine for sale at more than one store or place of business.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1892; ALSO THE NUMBER OF STAMPS ISSUED TO RETAIL DEALERS IN OLEO-MARGARINE FOR THE SAME PERIOD—Continued.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	Stamps issued to retail dealers in oleomargarine.
Alabama	5	1,120	43	—	5	49	25	—	80	5	1,332	86
Alaska	—	60	—	—	4	3	—	—	—	—	67	—
Arizona	—	666	—	—	3	13	24	—	—	2	724	7
Arkansas	—	794	42	—	—	15	26	—	48	1	926	48
California	151	14,054	465	3	142	232	160	—	9	3	15,219	9
Colorado	—	2,864	60	—	26	151	91	1	11	3	3,211	15
Connecticut	21	3,172	56	—	19	122	130	—	91	3	3,614	91
Delaware	4	405	6	—	5	8	6	—	8	—	442	8
District of Columbia	8	1,578	31	—	7	55	6	—	13	1	1,698	19
Florida	5	475	15	—	—	29	19	—	75	7	625	75
Georgia	10	2,025	55	2	5	100	34	—	59	5	2,295	60
Idaho	1	888	16	—	19	11	20	—	24	2	981	27
Illinois	129	17,438	309	6	136	963	299	6	1,140	15	20,446	1,140
Indiana	36	7,561	94	1	48	355	206	1	138	2	8,442	138
Indian Territory	—	3	—	—	—	494	30	—	30	—	557	33
Iowa	10	4,706	53	—	37	250	158	—	40	1	5,260	40
Kansas	2	2,068	16	—	1	432	51	2	137	1	2,710	137
Kentucky	77	4,888	239	4	28	188	61	—	141	7	5,633	141
Louisiana	27	5,468	117	—	8	49	37	—	49	5	5,760	74
Maine	—	808	—	—	—	214	5	—	20	—	1,054	50
Maryland	62	4,355	105	3	36	61	69	—	4	1	4,696	21
Massachusetts	63	4,918	223	—	34	206	241	—	269	16	5,970	219
Michigan	12	8,183	58	—	114	266	172	—	362	18	9,185	363
Minnesota	26	3,146	69	—	96	169	148	—	15	5	3,674	65
Mississippi	1	1,050	30	—	—	132	22	—	1	1	1,237	12
Missouri	64	7,849	204	2	60	406	210	1	610	13	9,419	63
Montana	—	2,217	54	—	20	48	38	—	22	14	2,413	36
Nebraska	2	2,277	46	—	25	138	155	2	60	3	2,708	26
Nevada	—	552	7	—	18	6	9	—	2	—	594	2
New Hampshire	1	1,669	9	—	5	160	68	—	6	—	1,918	0
New Jersey	31	8,367	81	2	52	268	228	—	117	4	9,150	116
New Mexico	2	584	6	—	4	12	30	—	6	—	644	6
New York	303	38,678	942	4	304	1,581	607	—	10	4	42,433	19
North Carolina	13	1,468	31	2	—	39	26	—	29	—	1,608	29
North Dakota	—	303	—	—	2	24	—	—	4	—	333	4
Ohio	120	15,943	351	6	131	265	361	2	473	13	17,665	473
Oklahoma	—	339	6	—	—	17	23	—	22	2	409	24
Oregon	10	1,868	47	—	38	42	24	—	1	—	2,030	1
Pennsylvania	213	12,119	427	2	272	619	476	1	625	27	14,781	625
Rhode Island	10	1,729	49	—	5	24	24	2	322	7	2,172	322
South Carolina	—	970	16	—	1	33	17	—	26	3	1,066	26
South Dakota	1	1,079	8	—	3	22	23	—	10	3	1,149	12
Tennessee	26	2,704	70	1	4	23	36	—	82	6	2,952	82
Texas	23	4,807	73	—	12	1,099	290	—	103	13	6,420	103
Utah	4	642	13	—	11	28	14	—	18	3	733	18
Vermont	—	419	—	—	1	30	10	—	1	—	461	1
Virginia	16	3,474	44	1	4	63	38	—	65	7	3,712	65
Washington	—	2,012	44	—	41	38	46	—	114	17	2,312	121
West Virginia	8	1,362	12	—	6	67	21	—	53	2	1,531	53
Wisconsin	43	8,891	111	1	169	399	140	—	104	8	9,866	107
Wyoming	—	419	9	—	6	8	15	—	17	4	478	17
Total	1,544	215,434	4,783	40	1,967	10,031	4,969	18	5,672	257	244,745	5,760
Total for the 14 months ended June 30, 1891	1,626	230,408	4,869	43	2,138	10,389	5,039	19	5,914	255	260,700	—

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1892, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each collection district and State; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the different kinds of fruit brandy produced during the year in each collection district and State; the quantity of distilled spirits, in proof gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1892:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	9	6			65	65	74	71
Arkansas.....	45	38			38	38	83	76
California.....	3	3			298	295	301	298
Connecticut.....	3	3			42	42	45	45
Georgia.....	89	78			137	137	226	215
Illinois.....	19	18			23	20	42	38
Indiana.....	16	14			55	55	71	69
Iowa.....					3	3	3	3
Kansas.....					4	4	4	4
Kentucky.....	434	360	1	1	415	402	850	763
Louisiana.....					9	9	9	9
Maryland.....	25	23			60	60	85	83
Massachusetts.....	1	1	8	8	4	4	13	13
Minnesota.....	2	2					2	2
Missouri.....	55	51			70	68	125	119
Montana.....					2	2	2	2
Nebraska.....	2	2					2	2
New Hampshire.....			1	1	1	1	2	2
New Jersey.....	1	1			71	71	72	72
New Mexico.....					6	6	6	6
New York.....	3	3			56	56	59	59
North Carolina.....	562	525			1,372	1,370	1,934	1,895
Ohio.....	30	25			42	42	72	67
Oregon.....	6	4			9	9	15	13
Pennsylvania.....	110	98			20	20	130	118
South Carolina.....	28	27			21	21	49	48
Tennessee.....	109	81			253	253	362	334
Texas.....	4	4			12	12	16	16
Virginia.....	104	87			1,349	1,349	1,453	1,436
West Virginia.....	1	1			44	44	45	45
Wisconsin.....	2	2					2	2
Total.....	1,663	1,457	10	10	4,481	4,458	6,154	5,925

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama.....	65	65	New Mexico.....	6	6
Arkansas.....	38	38	New York:		
California:			First district.....	35	35
First district.....	154	151	Fourteenth district.....	2	2
Fourth district.....	144	144	Twenty-first district.....	19	19
Connecticut.....	42	42	North Carolina:		
Georgia.....	137	137	Fourth district.....	511	511
Illinois:			Fifth district.....	861	859
First district.....	1	1	Ohio:		
Fifth district.....	9	8	First district.....	4	4
Eighth district.....	13	12	Tenth district.....	20	20
Thirteenth district.....	11	11	Eleventh district.....	12	12
Indiana:			Eighteenth district.....	6	6
Sixth district.....	44	44	Oregon.....	9	9
Seventh district.....	3	3	Pennsylvania:		
Iowa: Fourth district.....	4	4	First district.....	13	13
Kansas.....	4	4	Ninth district.....	2	2
Kentucky:			Twelfth district.....	2	2
Second district.....	135	133	Twenty-third district.....	3	3
Fifth district.....	52	52	South Carolina.....	21	21
Sixth district.....	6	6	Tennessee:		
Seventh district.....	64	62	Second district.....	70	70
Eighth district.....	158	149	Fifth district.....	183	183
Louisiana.....	9	9	Texas: Fourth district.....	12	12
Maryland.....	60	60	Virginia:		
Massachusetts: Third district.....	4	4	Second district.....	272	272
Missouri:			Sixth district.....	1,077	1,077
First district.....	49	48	West Virginia.....	44	44
Sixth district.....	21	20			
Montana.....	2	2	Total.....	4,481	4,458
New Hampshire.....	1	1			
New Jersey:					
First district.....	31	31			
Fifth district.....	40	40			

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, 1892, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Month.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
July.....	466	7	42,463	175,292	6,833	5,781	181,073
August.....	418	6	36,102	152,432	7,086	6,040	158,472
September.....	425	7	43,655	186,693	8,511	7,418	194,111
October.....	445	9	58,346	250,758	7,437	6,320	257,078
November.....	506	9	66,057	281,063	8,591	7,304	288,367
December.....	627	8	88,522	373,007	11,609	9,841	382,848
January.....	744	8	102,614	426,390	9,154	7,756	434,146
February.....	809	9	103,021	429,339	8,819	7,470	436,809
March.....	903	9	117,685	487,006	8,383	7,124	494,130
April.....	964	9	129,291	534,613	10,136	8,617	543,230
May.....	931	11	126,127	509,339	10,387	8,763	518,102
June.....	814	8	102,694	424,732	7,145	6,048	430,830
July.....	571	7	62,585	257,582	7,060	5,947	263,529
August.....	435	5	32,620	138,917	4,272	3,632	142,549
September.....	437	6	30,379	126,961	4,926	4,188	131,149

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1,
1880 TO 1892.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 1892, INCLUSIVE.

Date.	Number of distil- leries.		Capacity of grain distilleries.		Capacity of molas- ses distilleries.		Total spirit-pro- ducing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
September 1, 1880.....	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881.....	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882.....	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883.....	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884.....	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885.....	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886.....	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887.....	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888.....	399	5	33,294	141,963	4,465	3,798	145,761
September 1, 1889.....	376	5	40,946	172,526	3,574	3,037	175,563
September 1, 1890.....	467	6	48,946	190,777	7,425	6,311	197,088
September 1, 1891.....	425	7	43,655	186,693	8,511	7,418	194,111
September 1, 1892.....	437	6	30,379	126,961	4,926	4,188	131,149

* * * * *

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama	8	6	3	3	5	3	1											
Arkansas	36	31	10	8	24	20	5	4										
California									6	6								
Connecticut									1	1								
Georgia	63	55	33	28	23	18	10	9	16	16	6	6	1	1	1	1	1	1
Illinois									2	2	2	2						
Indiana	3	2	2	2	1		1	1	4	4								
Kentucky	243	184	116	94	122	85	18	17	25	22	8	6	32	27	70	66	43	48
Maryland	3	3	1	1	2	2	2	2	8	7	1		2	2	4	4	5	5
Massachusetts															1	1		
Minnesota															1	1	1	1
Missouri	37	35	5	5	33	31	2	2	9	7	2	2	1	1	1	1	2	2
Nebraska																		
New Jersey																		
New York													1	1				
North Carolina	559	523	520	485	30	28	8	8	1	1			2	2	1	1		
Ohio	4	3			5	3	8	7	5	3	3	3			2	2	7	7
Oregon	3	1	1		2	1	1	1							1	1	1	1
Pennsylvania	15	14	3	3	19	17	16	13	42	37	4	4	7	5	9	9	10	10
South Carolina	24	23	21	20	3	3			3	3	1	1						
Tennessee	66	53	45	40	16	9	13	11	23	12	4	3	4	3	4	3		
Texas	3	3			3	3	1	1										
Virginia	91	77	78	64	14	13	5	4	5	4			1	1	1	1		
West Virginia																	1	1
Wisconsin									1	1					1	1		
Total	1,158	1,013	838	753	302	236	91	80	151	126	32	28	53	45	102	96	94	93

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1892, was 1,663, of which number 1,457 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1891, were 1,618 and 1,424, respectively, showing an increase during the last fiscal year of 45 in the number registered and of 33 in the number operated.

The larger portion of the increase in the number registered and in the number operated occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 36 in the number of distilleries of this class registered and an increase of 24 in the number operated.

In the class of larger distilleries there was an increase of 9 in the number registered and of 9 in the number operated.

During the fiscal year ended June 30, 1891, there were registered 1,378 distilleries of the smaller class, varying in daily grain capacity from not over 5 to not over 60 bushels each, and of this number 1,199, or 87+ per cent. were operated.

Of the larger distilleries having daily grain capacities varying from 60 bushels to several thousand bushels each, 240 were registered and 225, or 93+ per cent. were operated.

During the fiscal year ended June 30, 1892, of the smaller distilleries 1,414 were registered and 1,223, or 85 per cent. were operated.

Of the larger distilleries 249 were registered and 234, or nearly 94 per cent. were operated.

There were 10 rum distilleries registered and 10 operated, a decrease of 1 from the number reported for the previous fiscal year.

There were 4,481 fruit distilleries registered and 4,458 operated, an increase of 2,061 in the number registered and of 2,074 in the number operated during the fiscal year.

The total number of grain, molasses, and fruit distilleries registered and operated during the year is 6,154 and 5,925, respectively.

There was an increase of 2,105 in the number of all kinds of distilleries registered and of 2,106 in the number of all kinds operated during the fiscal year ended June 30, 1892, as compared with the fiscal year ended June 30, 1891.

* * * * *

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn..	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama	111		14	17	1,205					1,347	
Arkansas	3,306	153		1,257	33,976		69			38,761	
California	11,433	28,567	11,489	15,452	20,054					86,995	
Connecticut	7,978			16,199	23,258					49,435	
Georgia	24,153			201	140,138					164,492	
Illinois	894,628	52		289,675	7,285,069	5	123			8,469,552	
Indiana	129,997	359		43,986	1,196,724	5,656	9,886		398	1,387,006	
Kentucky	854,566	18,060	12	1,143,096	5,781,947	2,469	100	110,142		7,800,250	110,142
Maryland	76,489	387		571,778	47,304	2,018		9,418		697,967	9,418
Massachusetts	842			10,990	9,521			2,383,352		21,353	2,383,352
Minnesota	42,070			8,965	321,352					372,387	
Missouri	79,131	747		37,171	655,824					772,873	
Nebraska	110,684			27,272	929,225					1,067,181	
New Hampshire								40,131			40,131
New Jersey	29,025			43,538	43,538					116,101	
New York	88,705			231,991	266,368				11,493	508,557	
North Carolina	36,030	2,047	7	41,754	307,639		368			387,845	
Ohio	261,783	2,982		241,552	1,350,522	6	5,172	498,478		1,862,017	498,478
Oregon	2,046	11,277	191	1,648	10,887	20	292			26,361	
Pennsylvania	410,560	7,522		1,433,453	138,403	527		8,250		1,990,465	8,250
South Carolina	2,088			1,273	18,152					21,513	
Tennessee	24,450	284	2	19,573	192,260		1,620			238,189	
Texas	235			28	1,954		26			2,243	
Virginia	4,644	210	167	21,284	48,424		9			74,738	
West Virginia	10,839		10	77,496	2,293					90,638	
Wisconsin	23,339	2,154	2,520	41,519	81,425				604	151,561	
Total	3,120,123	74,801	14,412	4,321,168	18,909,462	10,701	17,665	3,049,771	12,495	26,489,827	3,049,771

The average yield per bushel of grain was $\frac{112,812,723}{26,567,451} = 4.24+$ gallons of spirits.

The average yield per gallon of molasses was $\frac{1,956,318}{2,550,759} = .766+$ of a gallon of rum.

* Four hundred and ninety-nine thousand and twelve gallons of molasses were used for the production of spirits instead of rum; and their equivalent, estimated in bushels of grain, is added to the total grain in determining the yield per bushel of grain.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN FISCAL YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1883.....	18,644,787	72,235,175	2,373,106	1,801,980
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
1887.....	17,959,565	75,974,376	2,428,783	1,857,223
1888.....	16,122,509	68,388,160	2,519,494	1,891,246
1889.....	20,990,924	87,887,456	1,951,104	1,471,054
1890.....	25,202,901	107,618,120	2,198,538	1,657,808
1891.....	26,347,641	114,178,077	2,368,171	1,784,312
1892.....	26,489,827	112,812,723	2,550,759	1,956,318
Total.....	207,746,671	864,197,294	23,677,037	18,012,196
Average.....	20,774,667	86,419,729	2,367,703	1,801,219

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1892 (26,489,827 bushels), is an increase of 142,186 bushels over the amount used in the preceding fiscal year (26,347,641 bushels), and is 5,715,160 bushels more than the average (20,774,667 bushels) for the last ten years. The number of gallons of spirits produced from grain during the year (112,812,723 gallons) shows a decrease of 1,365,354 gallons from the product (114,178,077 gallons) of the year ended June 30, 1891, and is 26,392,994 gallons more than the average produced (86,419,729 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.24+ gallons. The yield for the two preceding years was 4.27+ for 1890 and 4.32+ for 1891.

The quantity of molasses used for the production of rum during the fiscal year (2,550,759 gallons) shows an increase of 182,588 gallons over the quantity used in the previous year (2,368,171 gallons), and is 183,056 gallons more than the average (2,367,703 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,956,318 gallons) shows an increase of 172,006 gallons over the product of the previous year (1,784,312 gallons), and is 155,099 gallons more than the average product (1,801,219 gallons) for the last ten years.

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

* * * * *

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY STATES.

States.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	6,079	736	68	6,933
Arkansas.....	4,245	3,250	45	7,540
California.....	4,296	7,708	2,197,613	2,209,617
Connecticut.....	56,265			56,265
Georgia.....	13,824	4,986	387	19,197
Illinois.....	19,218	1,999	1,378	22,595
Indiana.....	57,980	1,829	391	60,200
Iowa.....			386	386
Kansas.....	1,063	182	401	1,646
Kentucky.....	200,335	14,594	164	215,093
Louisiana.....	314	306	64	684
Maryland.....	39,264	52,738		92,002
Massachusetts.....	6,766			6,766
Missouri.....	11,032	2,781	274	14,087

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1892, BY STATES—Continued.

States.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Montana.....	794	45		839
New Hampshire.....	54			54
New Jersey.....	293,890	277		294,167
New Mexico.....		48	1,356	1,404
New York.....	120,945		9,648	130,593
North Carolina.....	75,949	2,061	1,454	79,464
Ohio.....	29,113	1,212	41,939	72,264
Oregon.....	2,195	49	23	2,267
Pennsylvania.....	65,696	91		65,787
South Carolina.....	701	397	490	1,588
Tennessee.....	131,841	2,015		133,856
Texas.....	519	1,276		1,795
Virginia.....	138,138	590	1,549	140,277
West Virginia.....	29,921	178		30,099
Total.....	1,310,437	99,398	2,257,630	3,667,465

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1892, BY STATES AND TERRITORIES.

States and Territories.	Gallons.	States and Territories.	Gallons.
Alabama.....	166,084.21	Montana, Idaho, and Utah.....	27,495.00
Arkansas.....		Nebraska and Dakotas.....	315,335.70
California and Nevada.....	2,798,829.12	New Hampshire, Maine, and Vermont.....	10,436.00
Colorado and Wyoming.....	102,067.50	New Jersey.....	265,943.86
Connecticut and Rhode Island.....	381,259.27	New Mexico and Arizona.....	4,969.60
Florida.....	92,904.50	New York.....	13,159,469.92
Georgia.....	6,759,174.36	North Carolina.....	250,510.09
Illinois.....	1,751,711.45	Ohio.....	12,072,381.05
Indiana.....	63,405.00	Oregon and Washington.....	149,528.85
Iowa.....	5,099.00	Pennsylvania.....	9,025,274.15
Kansas.....	5,785,618.96	South Carolina.....	
Kentucky.....	751,181.15	Tennessee.....	302,056.10
Louisiana and Mississippi.....		Texas.....	266,178.76
Maryland, Delaware, and District of Columbia.....	5,714,876.03	Virginia.....	713,689.73
Massachusetts.....	3,630,903.13	West Virginia.....	167,755.14
Michigan.....	308,999.87	Wisconsin.....	1,693,878.31
Minnesota.....	423,461.37	Total.....	71,146,223.66
Missouri.....	3,985,746.48		

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight during the fiscal year ended June 30, 1892:

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama.....	40	800	20	300	3,000	10	3,800
Arkansas.....	180	12,600	70	1,536	129,024	84	141,624
California.....				2,054	227,994	111	227,994
Connecticut.....	125	37,500	300				37,500
Georgia.....	384	73,700	191+	2,420	209,800	86+	283,500
Illinois.....	31,540	7,676,460	243+	46	3,450	75	7,679,910
Indiana.....	5,250	1,042,280	198+	430+	24,912	57+	1,067,192
Kentucky.....	27,676	5,734,307	207+	5,800	574,987	99+	6,309,294
Maryland.....	62	16,580	267+	122	12,467	102+	29,047
Massachusetts.....	90	18,000	200	20	3,000	150	21,000
Minnesota.....	2,135	480,375	225				480,375

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Missouri	249	49,800	200	1,487	88,955	59+	138,755
Nebraska	4,820	1,115,000	231+				1,115,000
New Jersey	543	112,944	208				112,944
New York	306	91,800	300				91,800
North Carolina	2,444	302,600	123+	11,660	1,231,000	105+	1,533,600
Ohio	3,059	621,796	203+	135	7,450	55+	629,246
Oregon				279	11,284	40+	11,284
Pennsylvania	2,478	527,354	212+	10,044	815,580	81+	1,342,934
South Carolina	25	4,477	179+	319	23,174	72+	27,651
Tennessee	933	239,077	256+	3,869	297,517	76+	536,594
Texas				11	220	20	220
Virginia	8	400	50	625	34,375	55	34,775
Wisconsin	74	14,000	189+				14,000
Total	82,421	18,171,850	220+	41,157	3,698,189	89+	21,870,039

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States	82,421
Total increase in weight of cattle	pounds.. 18,171,850
Average increase in weight of cattle	do.... 220+
Number of hogs fed at registered grain distilleries in the United States	41,157
Total increase in weight of hogs	pounds.. 3,698,189
Average increase in weight of hogs	do.... 89+
Total number of cattle and hogs fed	123,578
Total increase in weight of cattle and hogs	pounds.. 12,870,039
Average increase in weight of cattle and hogs	do.... 176+

DISPENSING WITH GAUGING OUT FROM RECTIFYING HOUSES.

At its last session Congress, complying with our recommendations, passed an act dispensing with the gauging of spirits after rectification. The effect of this act will be to reduce the expenses of this Bureau more than \$100,000 annually. Regulations have been promulgated requiring the rectifier to mark and stamp the spirits rectified by him and make reports. It is believed that this system will be much more satisfactory to the trade, as well as saving a large sum annually to the Government.

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SPIRITS GAUGED IN 1891.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special bonded warehouses, tax-paid, for export, and use of U. S.	Total gauged.
	Deposited in warehouse.	On payment of the tax.	For export.	For scientific purposes and use of the U. S.	For transfer to manufacturing warehouses.	Dumped for rectification.	Rectified.		
Alabama.....	8,460	5,716				136,466	165,794	2,407	318,843
Arkansas.....	50,157	59,870						2,433	112,480
California.....	371,966	334,471	1,839	1,330		2,535,166	2,803,996	2,076,227	8,124,995
Colorado.....	216	136				92,547	108,023		200,922
Connecticut.....	532,761	280,894		605		352,626	364,824	8,500	1,540,210
Georgia.....	523,425	498,161				92,564	108,991	3,888	1,227,029
Illinois.....	39,599,721	37,137,959	303,036	32,265	205,954	6,021,271	6,701,261	67,144	90,068,611
Indiana.....	6,038,355	6,244,934	19,212	497		2,005,612	2,031,102	14,324	16,354,036
Iowa.....		621				70,630	74,698	353	146,302
Kansas.....						2,392	3,292	417	6,101
Kentucky.....	33,393,045	15,104,658	172,050	3,193		5,545,033	5,688,400	106,725	60,013,104
Louisiana.....						613,934	794,447	168	1,408,549
Maryland.....	2,488,950	1,176,150	22,610	579		5,229,389	5,516,673	17,920	14,452,271
Massachusetts.....	1,703,347	966,432	1,021,869			3,174,372	3,829,621	1,992	10,697,633
Michigan.....						222,005	260,888		491,893
Minnesota.....	2,666,124	2,396,345	23,974	801	13,826	264,705	294,848		5,660,623
Missouri.....	1,853,109	1,760,517		958		3,879,939	3,955,178	18,985	11,468,686
Montana.....						39,246	37,936	294	77,476
Nebraska.....	3,663,069	3,299,558	86,503	692	5,653	269,892	306,799		7,632,167
New Hampshire.....	26,553	26,770				11,457	12,609	24	77,413
New Jersey.....	472,121	353,761				216,396	239,628	26,053	1,307,939
New Mexico.....						8,414	10,177	1,087	19,678
New York.....	1,923,177	1,873,502	2,625	5,294		10,250,626	12,881,370	272,021	27,214,615
North Carolina.....	732,303	734,657				203,137	219,672	25,922	1,905,691
Ohio.....	9,541,166	9,679,382	16,376	4,435		10,448,224	12,491,888	47,139	42,228,610
Oregon.....		969				185,537	108,040	1,705	286,396
Pennsylvania.....	8,059,527	3,364,083	6,129			8,532,712	8,858,450	1,917	28,822,818
South Carolina.....	44,602	39,261						654	84,517
Tennessee.....	982,110	970,131	172			344,059	380,649	120,282	2,797,403
Texas.....	1,917	3,972				220,361	261,719	48	488,017
Virginia.....	241,683	206,325				697,313	770,707	22,461	1,938,489
West Virginia.....	520,084	153,508				154,012	161,601	2,096	991,301
Wisconsin.....	528,316	503,463		256		1,368,135	1,768,650		4,168,820
Total.....	115,962,389	87,176,226	1,676,395	50,905	225,433	63,188,173	71,220,931	2,843,186	342,343,638

SPIRITS GAUGED IN 1892.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR-ENDED JUNE 30,
1892, BY STATES AND TERRITORIES.

[illegible]

CHANGE IN METHOD OF GAUGING DISTILLED SPIRITS.

In my last annual report I advised you that new regulations had been prepared, approved by you, providing for a change in the method of gauging distilled spirits, from rod or caliper measurement to weight, and that a contract had been entered into with the Fairbanks Scales Company for furnishing weighing beams for this purpose. On the 15th day of March, 1892, the collectors of the several districts and distillers throughout the country were notified that the change would take effect on the 1st day of May following, at which time the new system was put into operation.

Considering the great changes resulting in the commercial methods of those engaged in the manufacture and sale of distilled spirits, the new system has produced but little friction. The few complaints that have been made arose mostly from misunderstandings on the part of the tax-payers as to the details of the system, and from the inexperience of the officers in applying the same.

I desire to state that the change was not advised because it was seriously believed that any great amount of distilled spirits had escaped taxation under the old system; for while it was possible that by manipulations of mechanics in the construction of packages, and the manipulations of cistern-room employés for the purpose of producing fractions of less than fifty one-hundredths of a gallon, a considerable quantity of spirits might escape taxation; on the other hand it was equally possible that where these methods did not prevail the Government had received tax in many instances upon more distilled spirits than the packages actually contained.

The object to be accomplished was to determine as accurately as possible the capacity of casks of spirits put up under the internal-revenue law. The varying results obtained by the measurement of the same package by the same rod, in the hands of different officers, had for nearly thirty years been the source of constant strife between the distiller on the one side and the Government officer on the other. It was believed that a method could be devised by which this source of trouble could be eliminated, and I am pleased to report that I think the problem has been solved by the adoption of the method of weighing for determining the contents of packages.

In order to present to you as clearly as possible some of the results that have been reached under the new system, I have caused data to be gathered comparing the first three months of the weighing system with the corresponding three months of 1891, when the gauging rod was still in use. For this purpose spirits warehoused in the spirit-producing sections of the States of Illinois, Indiana, Minnesota, Missouri, Nebraska, and Ohio were selected, for the reason that spirits produced in those States are at once withdrawn from warehouse and placed upon the market.

During the months of May, June, and July, 1891, there were entered into warehouse in the States referred to 157,753 packages, containing an average of 66.16 proof gallons each, making an aggregate of 10,422,814.81 proof gallons under rod measurement; while in the three corresponding months of 1892, when gauging was done by scales, there were entered into the same warehouses 167,018 packages, containing 66.72 proof gallons each, making a total of 11,129,810.56 proof gallons.

The marked fact to be observed in the above data is, that of the 324,771 packages entered into warehouse in the two periods referred to, the 167,018 gauged by scales contained an average of .56

proof gallons to the package more than those gauged by the rod. While this increase might have occurred had the rod remained in use, yet, in view of the fact that the packages were filled at the same distilleries, with the same character of spirits, and were constructed by the same coopers in the same manner, it is believed to be a just conclusion that the increase in proof gallons contents is due to the use of the scales. Of the 10,422,814.81 gallons entered into warehouse by rod measurement in the first period named, the distillers found it possible, by manipulation of fractions, to evade taxation on fifty-two one hundredths of 1 per cent, or 54,386.81 gallons, while of the 11,129,810.56 proof gallons warehoused under the weighing system in May, June, and July, 1892, only eighteen one-hundredths of 1 per cent, or 20,733.56 gallons escaped taxation. There can be no question that this reduction in the percentage of loss of tax on fractions is due to the use of the scales.

An examination of the spirits deposited in warehouse during the two periods named demonstrates the fact that the Government lost in taxes on fractional parts of gallons of less than fifty one-hundredths of a gallon to the package, during the first period, \$48,947.40, while during the corresponding period in 1892, the loss from the same cause was only \$18,659.70, a reduction in loss from the preceding year of \$30,287.70. This result is not a matter of speculation, but a fact, as shown by the records of this office.

The only problem involved in the change which I have not been able to solve to my entire satisfaction is that of soakage. The difficulty in this question is due to the great variety of packages, a different allowance for soakage being claimed on each kind, and to the fact that the interests of different classes of distillers are necessarily differently affected by any uniform rule.

While I am convinced that the information obtainable from the various sources above referred to by a series of experiments covering a period of three years would enable this office to settle the question in a manner that would be not only equitable but satisfactory to all, especially as to charred barrels, yet such a course would involve some complications which should be avoided if possible. I am therefore considering the propriety of disposing of this matter by abandoning the theory of soakage as to all packages except, perhaps, charred barrels, and using the wantage rod for ascertaining the wantage, as provided for in the "Carlisle bill." This is believed to be entirely practicable by ascertaining the correction of volume applicable to each package and applying it in inverse order to that used when the spirits were entered into warehouse by caliper measurement. This would enable the taxpayer who desires to withdraw his goods on original gauge to pay the tax on the actual contents as then found by weight, and would also enable the taxpayer who desires to withdraw his goods from warehouse on regauge, as now provided for by law, to do so by having the proof taken, the correction of volume applied, and the wantage ascertained. In this way it is hoped that all ground for controversy between the Government and the taxpayer on this question would be eliminated.

AMENDMENTS SUGGESTED TO EXISTING LAWS.

While it is believed that only a very small per cent. of distilled spirits has escaped taxation, yet I deem it proper to say that this office has experienced very great difficulty in enforcing the law in relation to small distilleries. During the past fiscal year 753 grain distilleries have been in operation with a producing capacity of 5 bushels and less. Section

5 of the act of March 3, 1879, authorized the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to exempt distillers whose distilleries have a daily spirit-producing capacity of 30 gallons of proof spirits or less, from such of the provisions of existing law in regard to grain distilleries which require the process to be carried on through continuous closed vessels and pipes, or which require the cisterns to be connected with the outlet of the worm, and from doing certain other things required of large distilleries. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shortly after the passage of this act, exempted these small distillers from constructing their distilleries after the plan of larger ones. I am of the opinion that this was a mistake, or, at least, that the construction of small distilleries is not now sufficiently under the control of the Internal Revenue Bureau. Many of them are crude, and opportunities for committing fraud on the Government are manifold.

Another fruitful source of fraud upon the revenue in these small distilleries is in permitting the distiller alone to determine whether or not he is operating under a sweet or sour mash process, and thus to fix the fermenting period of his distillery.

I have also found it very difficult to secure the services of efficient officers at these small distilleries, for the reason that the salary of the storekeeper-gaugers assigned to them is limited by law to \$2 per day. These small distilleries are located in a few States, a majority in one State. This branch of the service has been very unsatisfactory. I have used all the means within the control of the office to remedy these evils. I am of the opinion that they will continue until there is a radical change in the law upon the subject.

I beg to recommend, therefore, first, that as a remedy the laws be so amended as to withdraw the exemptions heretofore allowed in the construction of these small grain distilleries.

Second, I recommend that section 3264, in relation to surveys of distilleries, be so amended as to allow the Commissioner of Internal Revenue to fix the fermenting period of any distillery with reference to the process of distillation to be adopted by such distillery. The distiller should be required to submit to the collector or officer making the survey a full and detailed statement of the process of distillation intended to be adopted by him and the fermenting period be determined thereby. Under the present law the officer making the survey ascertains the fermenting period by an indirect and very difficult method. Instead of ascertaining directly the time required for fermentation, he must determine whether or not the distillery is to be operated under a sweet or sour mash process. The fermenting period under a sour-mash process is ninety-six hours. Under a sweet-mash process it is seventy-two hours. It is quite easy, especially in small distilleries where the surveillance of an officer is limited, for the distiller to claim to operate under the sour-mash system with a fermenting period of ninety-six hours and in fact use a sweet-mash system, thereby largely increasing the number of mashes allowed by his survey. It is possible in this way for a distiller to manufacture a very considerable quantity of spirits and evade the payment of tax.

Third, I would recommend that the law be so amended that all storekeeper-gaugers be paid such a compensation as may be allowed by the Commissioner of Internal Revenue, not to exceed \$4 per day, when acting as storekeeper-gauger or as storekeeper. This would give an opportunity to select a more efficient class of officers in many cases.

Fourth. I would recommend that the offices of storekeeper and of gauger be abolished, and that there be appointed in lieu of such officers

an officer to be known as a storekeeper-gauger, who shall be authorized by law in all cases to perform the duties now required of either a storekeeper or a gauger or both; and that while acting as a gauger he have the same fees now allowed gaugers, and that while acting as a storekeeper he be allowed a per diem of not to exceed \$4. By allowing one officer to act in this capacity, the services of an additional man may very frequently be dispensed with. The two positions are in no wise inconsistent. Storekeeper-gaugers have been used for a number of years at small distilleries, and I know of no reason why they may not be used at larger ones.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments, to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1892; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars, and cigarettes in bond; to the exportation of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; to the use of grape brandy tax-free in fortifying wines; to the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," and to the act of March 3, 1891, authorizing the use of alcohol tax-free in the manufacture of sugar from sorghum, are prepared from reports in the Division of Assessments. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page 79 (see also special index on page 78); to operations in special bonded warehouses on page 164; to exportations in bond free of tax as to spirits on page 138; as to fermented liquors on page 175; as to tobacco, snuff, cigars, and cigarettes on page 173; to exportations with benefit of drawback on page 174; and to the use of brandy in fortifying wines on page 171. No case has yet arisen under the act of March 3, 1891, above referred to, and two only during the year under the act of October 12, 1888.

ASSESSMENTS.

1. BY STATES AND TERRITORIES, 1892.

The following statement shows the amount of assessments in each of the several States and Territories of the United States, except where two or more are comprised in one district, during the fiscal year ended June 30, 1892:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama.....	\$4,839.16	Montana, Idaho, and Utah.....	\$3,023.75
Arkansas.....	6,441.10	Nebraska, North and South Dakota.	21,217.97
California and Nevada.....	39,193.31	New Hampshire, Maine, and Vermont	4,197.89
Colorado and Wyoming.....	3,407.21	New Jersey.....	20,624.44
Connecticut and Rhode Island.....	39,303.46	New Mexico and Arizona.....	3,168.04
Florida.....	4,286.06	New York.....	44,463.04
Georgia.....	7,607.08	North Carolina.....	69,348.93
Illinois.....	44,828.74	Ohio.....	120,311.40
Indiana.....	164,416.48	Oregon, Washington, and Alaska.....	4,272.71
Iowa.....	15,766.55	Pennsylvania.....	735,996.37
Kansas, Indian Territory, and Oklahoma	4,107.71	South Carolina.....	3,850.73
Kentucky.....	3,734,758.38	Tennessee.....	125,450.53
Louisiana and Mississippi.....	9,684.76	Texas.....	13,178.90
Maryland, Delaware, and District of Columbia	353,455.29	Virginia.....	38,527.02
Massachusetts.....	87,971.95	West Virginia.....	70,178.61
Michigan.....	13,770.79	Wisconsin.....	4,711.30
Minnesota.....	5,575.90		
Missouri.....	18,275.58	Total.....	5,840,211.14

Taxes on deficiencies in the production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1892, are as follows:

Sixty claims received from grain-distillers, amount of tax abated—	
On excess of material used.....	\$3,817.15
On deficiencies in production of distilled spirits.....	57,722.29
Total.....	61,539.44
Claims received from fruit-distillers, amount of tax abated—	
On deficiencies in production of distilled spirits.....	1,060.27
Total, grain and fruit.....	62,599.71

2. BY ARTICLES AND OCCUPATIONS, 1891 AND 1892.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1891, and June 30, 1892, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1892.	
	June 30, 1891.	June 30, 1892.	Increase over 1891.	Decrease from 1891.
Tax on deficiencies in production of distilled spirits.....	\$63,458.05	\$74,806.52	\$11,348.47	.....
Tax on excess of materials used in the production of distilled spirits.....	5,289.61	4,430.15	.....	\$859.46
Tax on circulation of banks and others.....	.....	.....	.....	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue.....	3,418,890.10	5,356,190.50	1,937,300.40	.....
Tax on fermented liquors removed from brewery unstamped.....	23,813.58	7,547.49	.....	16,266.09
Tax on tobacco, snuff, and cigars removed from factory unstamped.....	14,718.12	11,666.32	.....	3,051.80
Tax on oleomargarine sold without payment of tax.....	268.32	51.80	.....	216.52
Assessed penalties.....	83,699.91	94,804.96	11,105.05	.....
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money, 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).....	263,884.60	246,133.11	.....	17,751.49
Special taxes (licenses).....	25,048.20	44,580.29	19,532.09	.....
Total.....	3,899,070.49	5,840,211.14	1,979,286.01	38,145.36

STATEMENT AS TO STAMP TAXES ASSESSED.

Since January 1, 1892, all taxes payable by stamps not paid at the time and in the manner required by law have been assessed and accounted for separately from those not payable by stamps. The amount of stamp taxes so assessed and accounted for is as follows:

ASSESSMENTS.

Stamp tax spirits.....	\$4,716,901.40
Special taxes.....	18,116.19
Total.....	4,735,017.59

COLLECTIONS, ABATEMENTS, AND BALANCE.

Collections.....	\$4, 037, 382. 49
Abatements.....	53, 310. 98
Balance.....	644, 324. 12
Total.....	<u>4, 735, 017. 59</u>

* * * * *

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (114,769,041 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1892, is less than the production (115,962,389 gallons) of the year 1891, by 1,193,348 gallons. The difference is distributed among the different kinds as known to the trade as follows:

Decrease in the production of—	Gallons.
High wines.....	373, 480
Rye whisky.....	1, 004, 949
Bourbon whisky.....	913, 618
Miscellaneous.....	<u>3, 778, 812</u>
Total decrease.....	6, 070, 859
Increase in the production of—	Gallons.
Alcohol.....	2, 230, 166
Rum.....	172, 006
Gin.....	44, 743
Pure, neutral, or cologne spirits.....	<u>2, 430, 596</u>
Total increase.....	4, 877, 511
Net decrease.....	1, 193, 348

Although the quantity of spirits deposited in distillery warehouses during the year was, as above stated, less than the quantity deposited in 1891, the production of spirits, including fruit brandy, was greater, it being 118,436,506 gallons, as against 117,767,101 gallons, the product of the year 1891. The largest spirit-producing year known to this office was the year 1881, with a product of 119,528,011 gallons. (See table on page 364.)

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST FIFTEEN YEARS.

Fiscal year ended June 30—	Spirits warehoused.				
	Fruit brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1878.....	178, 544	6, 405, 520	2, 834, 119	10, 277, 725	1, 603, 376
1879.....	69, 340	8, 587, 081	4, 001, 048	19, 594, 283	2, 243, 455
1880.....	129, 086	15, 414, 148	6, 341, 991	21, 631, 009	2, 439, 301
1881.....	240, 124	33, 632, 615	9, 931, 609	22, 988, 969	2, 118, 506
1882.....	381, 825	29, 575, 667	9, 224, 777	15, 201, 671	1, 704, 084
1883.....	223, 977	8, 662, 245	4, 784, 654	10, 718, 706	1, 801, 960
1884.....	200, 732	8, 896, 832	5, 089, 958	12, 385, 229	1, 711, 158
1885.....	312, 197	12, 277, 750	6, 328, 043	13, 436, 916	2, 081, 165
1886.....	329, 679	19, 318, 819	7, 842, 540	11, 247, 877	1, 799, 952
1887.....	373, 610	17, 015, 034	7, 313, 640	10, 337, 035	1, 857, 223
1888.....	364, 704	7, 463, 609	5, 879, 690	11, 075, 639	1, 891, 246
1889.....	952, 358	21, 960, 784	8, 749, 768	10, 939, 135	1, 471, 054
1890.....	1, 137, 649	32, 474, 784	13, 355, 577	11, 354, 448	1, 657, 808
1891.....	1, 223, 725	29, 931, 415	14, 345, 389	12, 260, 821	1, 784, 312
1892.....	2, 044, 893	29, 017, 797	13, 340, 440	14, 490, 987	1, 956, 318

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST FIFTEEN YEARS—Continued.

Fiscal year ended June 30—	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885	689,461	3,235,889	27,104,382	10,311,757	75,227,560
1886	656,607	2,396,218	26,538,581	10,543,756	80,674,059
1887	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	29,475,913	12,603,883	71,144,110
1889	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868
1890	1,202,940	555,572	34,022,619	14,652,180	110,413,577
1891	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114
1892	1,338,617	633,590	37,786,722	16,204,570	116,813,934
	*	*	*	*	*

INCREASED WITHDRAWAL OF TAX-PAID SPIRITS.

The quantity of spirits (92,985,265 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1892, is more than the quantity (87,176,226 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1891, by 5,809,039 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in withdrawals of—	Gallons.
Rye whisky	288,830
Alcohol	1,315,998
Gin	25,969
Pure, neutral, or cologne spirits	2,379,001
Bourbon whisky	5,132,481
Total increase	9,142,279
Decrease in withdrawals of—	Gallons.
Rum	45,570
High wines	377,035
Miscellaneous	2,910,635
Total decrease	3,333,240
Net increase	5,809,039

If the quantity, 1,026,278 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits 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, 1892, is found to be 94,011,543 gallons, or 5,753,835 gallons more than during the year 1891, including the 1,081,482 gallons reimported and tax-paid during that year.

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

The quantity of spirits (3,532,810 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	78,190,283	75,834	0.096
1881	84,335,900	811,466	0.062
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,404	4.193
1885	90,925,782	4,424,314	4.866
1886	678,566,767	1,806,868	2.299
1887	70,782,951	1,833,681	2.591
1888	74,391,751	2,208,327	2.969
1889	81,879,458	3,145,111	3.841
1890	88,066,945	2,932,249	3.320
1891	92,761,985	2,420,256	2.609
1892	100,094,159	3,532,810	3.529

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

b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of leakage allowed as compared with the year 1891 is 1,112,554 gallons and is distributed among the different kinds of spirits known to the trade as follows:

Increase of leakage allowed for—	Gallons.
Bourbon whisky	827,937
Rye whisky	212,130
Alcohol	6,717
High wines	4,432
Pure, neutral, or cologne spirits	27,983
Miscellaneous	37,918
Total increase of leakage	1,117,117
 Decrease in leakage allowed for—	 Gallons.
Rum	4,002
Gin	561
Total decrease	4,563
Net increase of leakage allowed in 1892	1,112,554
* * * * *	* * * * *

EXPORTATION OF DISTILLED SPIRITS.

The quantity of spirits (3,218,787 gallons) withdrawn for exportation during the fiscal year ended June 30, 1892, is greater than the quantity (1,676,395 gallons) so withdrawn during the fiscal year ended June 30, 1891, by 1,542,392 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in the withdrawals of—	Gallons.
Alcohol	969,830
Gin	445
Pure, neutral, or cologne spirits	67,787
Bourbon whisky	711,357
Rye whisky	49,434
Total increase	1,798,853

Decrease in the withdrawals of—		Gallons.	Gallons.
Rum.....		251, 876	
Miscellaneous.....		4, 585	
Total decrease			256, 461
Net increase			1, 542, 392
*	*	*	*

INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES
AND USE OF THE UNITED STATES.

There was an increase of spirits withdrawn for scientific purposes and for the use of the United States of 3,647 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1891, as follows:

Increase in—		Gallons.
Pure, neutral, or cologne spirits		340
Alcohol.....		5, 413
Total increase		5, 753
Decrease in Bourbon whisky		2, 106
Net increase		3, 647
*	*	*

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1891, AND JUNE 30, 1892, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.
DR.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1890.....	54, 519, 929	24, 394, 013	161, 881	814, 538	106, 044	110, 066	1, 021, 287	8, 593, 295	89, 721, 053
Produced and bonded during the year.....	29, 931, 415	14, 345, 389	12, 260, 821	1, 784, 312	1, 293, 874	1, 007, 070	35, 356, 126	19, 983, 282	115, 962, 339
Total.....	84, 451, 344	38, 739, 402	12, 422, 702	2, 598, 850	1, 399, 918	1, 117, 136	36, 377, 413	28, 576, 677	205, 683, 442
CR.									
Withdrawn on payment of tax during the year.....	13, 192, 375	6, 542, 102	11, 131, 184	999, 899	1, 296, 995	987, 215	33, 902, 325	19, 124, 131	87, 176, 226
Lost by leakage or evaporation in warehouse.....	1, 237, 696	818, 413	2, 400	26, 304	1, 669	2, 601	17, 753	313, 420	2, 420, 256
Withdrawn for export during the year.....	157, 814	38, 286	367, 474	1, 021, 869	893		70, 518	19, 541	1, 676, 395
Withdrawn for scientific purposes during the year.....	2, 668		46, 725				1, 512		50, 905
Withdrawn for transfer to manufacturing warehouse.....			18, 198				207, 235		225, 433
Lost by casualty, etc., during the year.....	1, 081, 011	81, 168		1			89	50, 501	1, 212, 770
Remaining in warehouse June 30, 1891.....	68, 779, 780	31, 259, 433	856, 721	550, 777	100, 361	127, 320	2, 177, 981	9, 069, 084	112, 921, 457
Total.....	84, 451, 344	38, 739, 402	12, 422, 702	2, 598, 850	1, 399, 918	1, 117, 136	36, 377, 413	28, 576, 677	205, 683, 442
DR.									
Remaining in warehouse July 1, 1891.....	68, 779, 780	31, 259, 433	856, 721	550, 777	100, 361	127, 320	2, 177, 981	9, 069, 084	112, 921, 457
Produced and bonded during the year.....	29, 017, 797	13, 340, 440	14, 490, 987	1, 956, 318	1, 338, 617	633, 590	37, 736, 722	16, 204, 570	114, 769, 041
Total.....	97, 797, 577	44, 599, 873	15, 347, 708	2, 507, 095	1, 438, 978	760, 910	39, 964, 703	25, 273, 654	227, 690, 498
CR.									
Withdrawn on payment of tax during the year.....	18, 324, 856	7, 830, 932	11, 447, 182	954, 329	1, 322, 964	610, 180	36, 281, 326	16, 213, 496	92, 985, 265
Lost by leakage or evaporation in warehouse.....	2, 065, 633	1, 030, 543	9, 117	22, 302	1, 108	7, 003	45, 736	351, 338	3, 532, 810
Withdrawn for export during the year.....	869, 171	87, 720	1, 337, 304	769, 993	1, 338		138, 305	14, 956	3, 218, 787
Withdrawn for scientific purposes during the year.....	562		52, 138				1, 852		54, 552
Withdrawn for transfer to manufacturing warehouse.....	2, 508		23, 909				163, 149	1, 076	190, 642
Lost by casualty, etc., during the year.....	53, 119	1, 755	15, 771				13, 237	28, 221	112, 103
Remaining in warehouse June 30, 1892.....	76, 481, 728	35, 048, 923	2, 462, 287	760, 471	113, 568	143, 697	3, 321, 098	8, 664, 567	127, 596, 339
Total.....	97, 797, 577	44, 599, 873	15, 347, 708	2, 507, 095	1, 438, 978	760, 910	39, 964, 703	25, 273, 654	227, 690, 498

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, 1892, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES DURING THE YEAR ENDED
JUNE 30, 1892.

Distilled spirits—	Gallons.	Gallons.
Actually remaining in warehouse July 1, 1891.....	112, 921, 457	
Not actually in warehouse, claimed to have been lost by casualty, etc	124, 744	
Withdrawn for exportation, proofs of landing not received.....	3, 215, 982	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	26, 373	
Produced from July 1, 1891, to June 30, 1892.....		116, 288, 556
		114, 769, 041
Total		231, 057, 597
Withdrawn from warehouse, tax-paid	92, 985, 265	
Allowed for loss by leakage or evaporation in warehouse	3, 532, 810	
Exported, proof of landing received	3, 955, 709	
Allowed for loss by casualty	22, 211	
Withdrawn for scientific purposes and for the use of the United States	54, 552	
Tax-paid on deficiencies in export bonds and casualties disallowed	19, 932	
Allowed for loss by leakage in transportation for export, etc	8, 052	
Withdrawn for transfer to manufacturing warehouse and received at warehouse	197, 113	
Withdrawn for exportation, proof of landing not received.....	2, 470, 762	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	19, 587	
Not actually in warehouse, claimed to have been lost by casualty, etc	195, 265	
Spirits remaining in warehouse June 30, 1892	127, 596, 339	
		130, 281, 953
Total		231, 057, 597

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 1888, 1889, 1890, 1891, and 1892:

Distilled spirits.	1888.	1889.	1890.	1891.	1892.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Actually in warehouse at beginning of fiscal year	65, 145, 269	61, 033, 018	68, 512, 070	89, 721, 053	112, 921, 457
Produced during fiscal year	70, 279, 500	89, 358, 510	109, 275, 928	115, 962, 389	114, 769, 041
Total	135, 424, 769	150, 391, 528	177, 787, 998	205, 683, 442	227, 690, 498
Withdrawn, tax-paid, during fiscal year	70, 541, 811	75, 901, 735	83, 479, 837	87, 176, 226	92, 985, 265
Withdrawn for exportation during fiscal year	1, 514, 205	2, 590, 235	1, 367, 726	1, 676, 395	3, 218, 787
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc	2, 335, 735	3, 387, 488	3, 219, 382	3, 909, 364	3, 890, 107
Total	74, 391, 751	81, 879, 458	88, 066, 945	92, 761, 985	100, 094, 159
Remaining in warehouse at end of fiscal year	61, 033, 018	68, 512, 070	89, 721, 053	112, 921, 457	127, 596, 339

* * * * *

PRODUCTION AND WITHDRAWAL OF TAX-PAID SPIRITS DURING THREE MONTHS OF CURRENT FISCAL YEAR.

QUANTITY IN TAXABLE GALLONS OF SPIRITS PRODUCED AND WITHDRAWN TAX-PAID AND THE AMOUNT OF TAX PAID DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1892.

States.	July, 1892.			August, 1892.			September, 1892.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
	Gallons.	Gallons.		Gallons.	Gallons.		Gallons.	Gallons.	
Alabama.....	834	383	\$344.70	546	192	\$172.80	234	366	\$329.40
Arkansas.....	5,845	4,637	4,173.30	4,631	4,701	4,230.90	4,142	4,708	4,237.20
California.....	26,926	13,667	12,300.30	28,993	20,580	18,522.30	24,760	20,859	18,773.10
Connecticut.....	10,205	15,864	14,277.60	10,593	17,275	15,547.50	9,164	20,295	18,265.50
Georgia.....	17,072	15,635	14,071.50	12,155	17,570	15,813.00	13,403	20,495	18,445.50
Illinois.....	2,068,758	2,441,621	2,197,458.90	1,416,720	2,777,223	2,499,500.70	2,050,442	3,194,524	2,875,071.60
Indiana.....	485,683	467,791	421,011.90	511,574	609,620	548,658.00	480,322	555,859	500,273.10
Iowa.....		21	18.90						
Kentucky.....	801,163	1,595,771	1,436,193.90	178,763	2,203,318	1,982,986.20	136,380	1,794,174	1,614,756.60
Maryland.....	42,803	78,395	70,555.50	430	126,180	113,562.00	75,387	112,626	101,363.40
Massachusetts.....	180,123	54,515	49,063.50	88,821	63,903	57,512.70	116,136	82,713	74,441.70
Minnesota.....	144,987	151,896	136,706.40	3	182,508	164,257.20		360,809	324,728.10
Missouri.....	235,033	255,405	229,864.50	320,024	333,026	299,723.40	368,701	392,480	353,232.00
Nebraska.....	289,844	347,961	313,164.90	222,764	361,277	325,149.30	332,299	372,831	335,547.90
New Hampshire.....		1,340			1,652			2,859	2,573.10
New Jersey.....	38,551	32,127	28,914.30	40,186	27,263	24,536.70	37,994	25,101	22,590.90
New York.....	176,464	164,682	148,213.80	186,723	190,957	171,861.30	227,806	231,319	208,187.10
North Carolina.....	52,656	40,652	36,586.80	42,780	40,643	36,573.70	50,782	57,323	51,590.70
Ohio.....	449,595	552,655	479,389.50	367,070	540,639	486,575.10	447,410	637,767	573,990.30
Oregon.....	1,047	931	837.90	681	454	408.60	183	991	891.90
Pennsylvania.....	336,666	329,209	296,288.10	125,058	309,652	278,686.80	547,268	334,130	300,177.00
South Carolina.....	2,365	1,530	1,377.00	2,290	1,626	1,463.40	1,967	1,265	1,153.50
Tennessee.....	39,933	69,993	62,998.20	28,282	76,970	69,273.00	30,256	73,365	66,028.50
Texas.....		98	88.20		224	201.00		241	216.90
Virginia.....	6,884	11,598	10,438.20	4,112	9,359	8,936.10	3,169	12,295	11,065.50
West Virginia.....		26,229	23,606.10		6,798	6,118.20	30,724	9,205	8,284.50
Wisconsin.....	382,631	560,308	504,277.20	37,960	46,562	41,905.80	44,240	48,663	43,790.70
Total.....	5,946,068	7,214,919	6,493,427.10	3,631,159	7,970,742	7,173,667.80	5,033,169	8,367,263	7,530,536.70
Quantity for same months in 1891.....	4,070,558	6,441,048	5,796,943.20	3,778,657	6,578,694	5,920,824.60	5,568,552	7,413,558	6,672,202.20

SPIRITS IN, DISTILLERY WAREHOUSES OCTOBER 1, 1886, 1887, 1888, 1889, 1890, 1891, AND 1892.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1886, 1887, 1888, 1889, 1890, 1891, and 1892, respectively:

States.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Alabama	190		294		2,894	3,550	4,312
Arkansas	37,603	28,074	24,929	32,725	55,622	49,828	75,299
California	22,071	26,322	8,481	9,371	5,283	50,569	67,769
Colorado						89	
Connecticut	15,210	15,946	14,183	18,496	171,628	399,972	313,357
Delaware	459						
Georgia	36,981	32,506	54,544	82,880	62,359	102,678	115,983
Illinois	1,575,318	2,018,821	1,525,883	2,126,913	2,244,090	2,398,563	2,992,949
Indiana	1,290,801	1,241,119	1,392,774	1,956,806	2,186,225	1,614,311	1,688,601
Iowa	60,438	18,470	1,798	864	1,027	407	89
Kansas	9,216						
Kentucky	34,079,071	36,609,736	31,338,206	36,694,640	54,743,669	70,153,832	77,556,469
Maryland	3,994,056	4,060,385	3,789,526	3,464,685	4,670,143	5,752,452	6,583,298
Massachusetts	616,863	656,649	581,431	624,762	593,025	486,961	711,214
Minnesota				54,351	313,443	159,118	227,876
Missouri	303,142	343,842	295,010	286,611	274,611	335,175	474,997
Nebraska	186,990	195,254	96,404	188,358	96,068	106,335	101,054
New Hampshire	29,942	28,493	27,408	31,572	39,707	36,197	41,154
New Jersey	199,563	223,313	292,178	426,308	480,445	557,051	609,234
New York	528,604	423,118	289,903	321,392	510,762	436,486	389,253
North Carolina	126,961	121,995	183,064	227,807	94,882	94,271	178,976
Ohio	2,439,413	3,036,818	2,887,060	3,217,098	3,303,621	2,788,437	3,086,420
Oregon	18,078	19,967	14,277	9,885	1,421	435	27,103
Pennsylvania	6,629,889	7,740,718	8,043,986	9,356,083	12,409,354	16,277,331	19,068,718
South Carolina	14,631	16,237	13,854	16,656	3,063	11,625	21,970
Tennessee	992,961	735,678	811,020	1,342,895	1,843,160	1,633,624	1,463,586
Texas	11,558	8,483	7,853	4,500	3,652	1,809	3,771
Virginia	218,626	148,646	145,814	214,312	215,505	236,222	289,492
West Virginia	804,624	761,546	677,708	584,306	715,737	1,051,179	1,164,647
Wisconsin	60,579	96,721	37,037	57,451	63,364	77,794	88,734
Total	54,303,818	61,608,377	52,554,625	61,351,697	85,106,670	104,810,892	117,296,325
*	*	*	*	*	*	*	*

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1892.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1892, was 167,294,341 gallons, this quantity being distributed as follows:

	Gallons.
In distillery warehouses	117,296,325
In special bonded warehouses	2,125,274
In hands of wholesale liquor dealers	15,557,642
In hands of retail liquor dealers	32,315,100
Total	167,294,341

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

* * * * *

FORTIFICATION OF WINES WITH GRAPE BRANDY FREE OF TAX.

Under the provisions of sections 42 to 49, inclusive, of the act entitled "An act to reduce revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, provision is made for the fortification with grape brandy, free of tax, of pure sweet wine, and of wine intended for exportation. No limitations are prescribed as to the character of the wines intended for exportation, but certain limitations are

specified as to the pure sweet wine evidently designed to avoid the use of the brandy in fortifying wines other than pure sweet wines. The limitations are those requiring that the fortification be done in the winery where the grapes are crushed and the grape juice is expressed and fermented, that there must be no additions to the natural wine of any other substance, and that the addition of the brandy shall be for the preservation of the saccharine matter contained therein. The law also contains limitations to the effect that the wine to be fortified shall contain not less than 4 per cent of sugar, that the wine spirits added shall not introduce alcohol to exceed 14 per cent, and that the wine shall not contain more than 24 per cent of alcohol, these percentages of alcohol being computed by volume and on the volumes of the wine after fortification.

The law limits the use of wine spirits or brandy to the months of August to April, inclusive; allows the wine-producer who is also a distiller to use the grape brandy produced by him to fortify his wine, and authorizes the withdrawal of grape brandy from special bonded warehouse to fortify wine.

Authority is given to the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to prescribe bonds, stamps, seals, and necessary regulations.

Early in the present fiscal year the regulations were revised by providing therein for a fortifying room to be secured by the seal locks used at distilleries by abolishing the use of seals on packages and of the 600-foot limit as to distance between the place where brandy is used in fortifying wine and a distillery rectifying house and other premises used for producing or storing distilled spirits. Improvements have been made during the year in testing the wines and in the instruments used. The instruments used to ascertain the saccharine strength and those used to show the alcoholic strength are all now contained in one case.

The quantity of grape brandy used in fortifying wines under the act of October 1, 1890, was 695,844 tax gallons, all but 68,560 gallons being derived directly from distillers. The kinds of wine fortified were port, angelica, muscat, sherry, malaga, tokay, sauterne, and sweet catawba, the quantity of fortified wine produced being 2,746,655½ gallons.

The quantity of brandy used and of each kind of wine fortified during the year in each district is shown in the following table:

WINES FORTIFIED.

Kinds.	First California.		Fourth California.	
	Wine gallons before fortification.	Wine gallons after fortification.	Wine gallons before fortification.	Wine gallons after fortification.
Angelica	175, 218½	214, 083	140, 665	165, 881
Malaga			61, 655	62, 000
Muscat	94, 745	114, 055	26, 978	31, 680
Port	1, 002, 951	1, 193, 395	445, 699½	530, 349
Sherry	311, 651	363, 222	49, 459	60, 161½
Tokay	180½	217	4, 559½	5, 469½
Sauterne	4, 800	5, 587½		
Sweet Catawba			469	555
Total	1, 589, 546	1, 890, 559½	729, 485	856, 096
Add total First California to total Fourth California			1, 589, 546	1, 890, 559½
Grand total			2, 319, 037	2, 746, 655½

GRAPE BRANDY USED.

	Tax gallons.
First California.....	479,402
Fourth California.....	216,352
Total.....	695,844

The quantity of wine fortified during the months of August and September, 1892, is as follows:

FIRST CALIFORNIA.

	Gallons.
August:	
Port.....	13,296
September:	
Port.....	310,254
Angelica.....	36,683
Sherry.....	26,725½
Total.....	386,958½

FOURTH CALIFORNIA.

September:	
Port.....	21,244½
Angelica.....	6,499
Muscatel.....	4,850
Total.....	32,593½
* * * * * *	

WITHDRAWAL OF DISTILLED SPIRITS FROM DISTILLERY WAREHOUSES, FREE OF TAX, FOR USE IN THE MANUFACTURE OF SUGAR FROM SORGHUM.

By the act of Congress making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1892, approved March 3, 1891, provision is made for the withdrawal of distilled spirits from distillery warehouses, free of tax, to be used solely in the manufacture of sugar from sorghum on the manufacturer's premises.

Regulations pursuant to said act have been issued, but no withdrawal of spirits for the purpose named was made or applied for during the fiscal year 1892.

* * * * * * *

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1892; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30, 1892; also a statement of the quantity of oleomargarine in the United States June 30, 1892, in the hands of manufacturers and wholesale dealers.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1892.

Third. A statement by States and Territories showing the number of establishments for which special tax was paid to carry on during the fiscal year ended June 30, 1892, the business of manufacturing and

dealing in oleomargarine; also in aggregate of all persons who paid oleomargarine special taxes for the fourteen months ended June 30, 1891.

Fourth. A statement of the total production and of total receipts from all oleomargarine sources for each fiscal year since the oleomargarine law took effect.

It appears from the subjoined tables that the average monthly production of oleomargarine under the operations of the law has been as follows:

	Pounds.
During the eight months ended June 30, 1887.....	2,711,828
During the fiscal year ended June 30, 1888.....	2,860,460
During the fiscal year ended June 30, 1889.....	2,972,002
During the fiscal year ended June 30, 1890.....	2,693,669
During the fiscal year ended June 30, 1891.....	3,699,367
During the fiscal year ended June 30, 1892.....	4,030,346

It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887.....	2,592,946
During the fiscal year ended June 30, 1888.....	2,707,430
During the fiscal year ended June 30, 1889.....	2,821,970
During the fiscal year ended June 30, 1890.....	2,566,494
During the fiscal year ended June 30, 1891.....	3,601,292
During the fiscal year ended June 30, 1892.....	3,909,625

The average quantity withdrawn monthly for exportation during the same time is shown to have been as follows:

	Pounds.
During the eight months ended June 30, 1887.....	90,566
During the fiscal year ended June 30, 1888.....	140,516
During the fiscal year ended June 30, 1889.....	145,746
During the fiscal year ended June 30, 1890.....	134,866
During the fiscal year ended June 30, 1891.....	102,426
During the fiscal year ended June 30, 1892.....	107,981

In the fiscal years 1887 and 1888 the largest production month was March; in the fiscal year 1889, December; in the fiscal year 1890, October; in the fiscal year 1891, March; while the greatest production during the fiscal year ended June 30, 1892, occurred in March. The quantity produced during these months was as follows:

	Pounds.
In March, 1887.....	3,568,254
In March, 1888.....	3,940,727
In December, 1888.....	4,181,317
In October, 1889.....	4,072,333
In March, 1891.....	6,723,224
In March, 1892.....	5,916,871

The months in which the production fell below 2,000,000 pounds were as follows:

During the fiscal year ended June 30, 1887:	
May, 1887, produced.....	1,885,027
June, 1887, produced.....	1,375,423
During the fiscal year ended June 30, 1888:	
July, 1887, produced.....	1,208,638
During the fiscal year ended June 30, 1889:	
June, 1889, produced.....	1,575,362
During the fiscal year ended June 30, 1890:	
July, 1889, produced.....	1,404,749
August, 1889, produced.....	1,975,773
May, 1890, produced.....	1,864,746
June, 1890, produced.....	1,364,826
During the fiscal year ended June 30, 1891:	
July, 1890, produced.....	1,723,966
June, 1891, produced.....	1,988,633

There was an increase in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1892, as well as an increase in the production of the article.

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1892, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1892:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

	Pounds.	Pounds.
Stock on hand July 1, 1891.....	206, 728	
Removed for export and remaining unaccounted for July 1, 1891.....	100, 711	
		307, 439
Produced during the year.....		48, 364, 155
		<u>48, 671, 594</u>
Oleomargarine withdrawn from factories tax-paid.....	46, 915, 501	
Oleomargarine lost or destroyed in manufactories.....	112	
Withdrawn from manufactories for export and accounted for by clearance certificates filed.....	1, 294, 630	
Withdrawn from manufactories for export and accounted for by payment of tax on account of certificates not filed.....	100	
		48, 210, 343
Removed for export not-accounted for June 30, 1892.....	101, 763	
Remaining in factories June 30, 1892.....	359, 488	
		<u>461, 251</u>
		48, 671, 594

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statement by districts shows the quantity, in pounds, of oleomargarine produced at manufactories, the quantity withdrawn therefrom tax-paid and for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1891, and June 30, 1892, respectively; also the stock remaining on hand at the close of each year:

Districts:	From July 1, 1890, to June 30, 1891.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1891.
Colorado.....	289, 603	284, 808			7, 693
Connecticut ^a	5, 092, 308	5, 047, 041	126, 310		
First Illinois.....	30, 924, 436	30, 307, 944	555, 350	3, 412	166, 098
Sixth Indiana.....					
Kansas ^b	3, 928, 388	3, 906, 848	20, 838		9, 755
Third Massachusetts.....	198, 176	182, 771	28, 770		
Sixth Missouri.....	777, 350	769, 579		1, 039	8, 508
Nebraska ^c	49, 577	49, 309			268
Eleventh Ohio.....	404, 760	405, 907			
Eighteenth Ohio.....	2, 078, 051	2, 084, 155			96
First Pennsylvania.....	649, 760	177, 150	497, 848		13, 710
	<u>44, 392, 409</u>	<u>43, 215, 512</u>	<u>1, 229, 116</u>	<u>4, 451</u>	<u>206, 728</u>

^a Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

^b Including the Indian Territory and the Territory of Oklahoma; but no oleomargarine was manufactured in either of these Territories.

^c Including the States of North Dakota and South Dakota; but no oleomargarine was manufactured in either of these States.

REPORT ON THE FINANCES.

Districts.	From July 1, 1891, to June 30, 1892.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1892.
Colorado	219, 958	223, 782			3, 869
Connecticut	4, 519, 734	4, 031, 689	438, 045		
First Illinois	31, 122, 503	30, 649, 701	385, 334		254, 166
Sixth Indiana	51, 291	30, 538			20, 753
Kansas <i>b</i>	6, 745, 093	6, 631, 634	73, 721		49, 493
Third Massachusetts					
Sixth Missouri	1, 113, 674	1, 111, 355			10, 827
Nebraska <i>c</i>	1, 889, 829	1, 889, 985		112	
Eleventh Ohio	485, 582	485, 582			
Eighteenth Ohio	1, 794, 224	1, 794, 320			
First Pennsylvania	422, 267	16, 915	398, 682		20, 380
	48, 364, 155	46, 915, 501	1, 295, 782	112	359, 488

a Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

b Including the Indian Territory and the Territory of Oklahoma; but no oleomargarine was manufactured in either of these Territories.

c Including the States of North Dakota and South Dakota; but no oleomargarine was manufactured in either of these States.

* * * * *

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE HANDS OF MANUFACTURERS AND WHOLESALE DEALERS IN THE UNITED STATES JUNE 30, 1892.

Oleomargarine.	Packages.	Pounds.
In hands of manufacturers	10, 873	359, 488
In hands of wholesale dealers	21, 771	662, 067
Total	32, 644	1, 021, 555

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

[For notes to the references in this table see page 5.]

Districts.	Collections on oleo- margarine at 2 cents per pound.	Special taxes of—			Total.
		Manufac- turers.	Retail dealers.	Wholesale dealers.	
Alabama			\$2, 822. 80	\$3, 520. 00	\$6, 342. 80
Arkansas			1, 614. 00	960. 00	2, 574. 00
First California			232. 00	760. 00	992. 00
Fourth California <i>a</i>			32. 00		32. 00
Colorado <i>b</i>	\$4, 399. 16	\$600. 00	912. 00	980. 00	6, 891. 16
Connecticut <i>c</i>	81, 863. 16	1, 200. 00	19, 016. 00	4, 220. 00	106, 299. 16
Florida			2, 598. 00	3, 440. 00	6, 038. 00
Georgia			1, 728. 00	2, 400. 00	4, 128. 00
First Illinois	616, 161. 24	2, 400. 00	38, 206. 20	4, 496. 00	661, 263. 44
Fifth Illinois			2, 778. 00	1, 600. 00	4, 378. 00
Eighth Illinois			2, 996. 00		2, 996. 00
Thirteenth Illinois			1, 038. 00		1, 038. 00
Sixth Indiana	991. 20	800. 00	2, 998. 00	960. 00	5, 749. 20
Seventh Indiana	8. 00		1, 140. 00		1, 148. 00
Third Iowa			110. 00	480. 00	590. 00
Fourth Iowa			632. 00		632. 00
Kansas <i>d</i>	133, 901. 08	2, 100. 00	4, 572. 00	2, 388. 00	142, 961. 08
Second Kentucky			160. 00		160. 00
Fifth Kentucky			1, 890. 00	940. 00	2, 830. 00
Sixth Kentucky			2, 292. 00	800. 00	3, 092. 00
Seventh Kentucky			312. 00		312. 00
Eighth Kentucky			262. 00		262. 00
Louisiana <i>e</i>			2, 440. 00	1, 020. 00	4, 060. 00
Maryland <i>f</i>			1, 108. 00	720. 00	1, 828. 00
Massachusetts			8, 444. 00	6, 864. 00	15, 308. 00
First Michigan			12, 436. 00	8, 900. 00	21, 336. 00
Fourth Michigan			1, 248. 00	1, 480. 00	2, 728. 00

RECEIPTS UNDER THE OLEOMARGARINE LAW, ETC.—Continued.

Districts.	Collections on oleo-margarine at 2 cents per pound.	Special taxes of—			Total.
		Manufac-turers.	Retail dealers.	Wholesale dealers.	
Minnesota			\$498.00	\$3,220.00	\$3,718.00
First Missouri			13,214.00	2,640.00	15,854.00
Sixth Missouri	\$22,280.00	\$600.00	6,026.00	4,940.00	33,846.00
Montana			2,270.00	5,300.00	7,570.00
Nebraska	40,005.34	900.00	2,186.00	2,420.00	45,511.34
New Hampshire			1,074.00		1,074.00
First New Jersey			208.00		208.00
Fifth New Jersey			3,780.00	840.00	4,620.00
New Mexico			240.00	120.00	360.00
Second New York			192.00	480.00	672.00
Third New York			594.00	1,240.00	1,834.00
Twenty-first New York			12.00		12.00
Fourth North Carolina			442.00		442.00
Fifth North Carolina			314.00		314.00
First Ohio			4,150.00	1,680.00	5,830.00
Tenth Ohio	9.00		982.00	1,940.00	2,931.00
Eleventh Ohio	9,712.96	600.00	1,240.00	160.00	11,712.96
Eighteenth Ohio	36,025.28	600.00	9,840.00	2,080.00	48,545.28
Oregon			4,212.00	6,060.00	10,272.00
First Pennsylvania	318.58	600.00	1,666.00	2,720.00	5,304.58
Ninth Pennsylvania			656.00	360.00	1,016.00
Twelfth Pennsylvania			136.00		136.00
Twenty-third Pennsylvania			23,406.00	8,120.00	31,526.00
South Carolina			592.00	640.00	1,232.00
Second Tennessee			810.00	800.00	1,610.00
Fifth Tennessee			2,042.00	1,760.00	3,802.00
Third Texas			1,488.00	2,784.00	4,272.00
Fourth Texas			1,156.00	1,864.00	3,020.00
Second Virginia			1,048.00	1,920.00	2,968.00
Sixth Virginia			550.00		550.00
West Virginia			1,418.00	860.00	2,278.00
First Wisconsin			1,908.00	320.00	2,228.00
Second Wisconsin			1,842.00	3,240.00	5,082.00
Total	945,675.00	10,400.00	204,215.00	106,036.00	1,266,326.00

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON DURING THE FISCAL YEAR ENDED JUNE 30, 1892, THE BUSINESS OF MANUFACTURING AND DEALING IN OLEO-MARGARINE.

States and Territories.	Manufac-tories.	Wholesale establish-ments.	Retail establish-ments.	Total.
Alabama		5	86	91
Alaska				
Arizona		2	7	9
Arkansas		1	48	49
California		3	9	12
Colorado	1	3	15	19
Connecticut		3	91	94
Delaware			8	8
District of Columbia		1	19	20
Florida		7	75	82
Georgia		5	60	65
Idaho		2	27	29
Illinois	6	15	1,140	1,161
Indiana	1	2	138	141
Indian Territory			33	33
Iowa		1	40	41
Kansas	2	1	137	140
Kentucky		7	141	148
Louisiana		5	54	59
Maine			20	20
Maryland		1	11	12
Massachusetts		16	269	285
Michigan		18	363	381
Minnesota		5	15	20
Mississippi		1	2	3
Missouri	1	13	633	647
Montana		14	26	40
Nebraska	2	3	60	65
Nevada			2	2

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID, ETC.—Continued.

States and Territories.	Manufac- tories.	Wholesale establish- ments.	Retail establish- ments.	Total.
New Hampshire			6	6
New Jersey		4	117	121
New Mexico			6	6
New York		4	19	23
North Carolina			29	29
North Dakota			4	4
Ohio	2	13	473	488
Oklahoma Territory		2	24	26
Oregon			1	1
Pennsylvania	1	27	625	653
Rhode Island	2	7	322	331
South Carolina		3	26	29
South Dakota		3	12	15
Tennessee		6	82	88
Texas		13	103	116
Utah		3	18	21
Vermont			1	1
Virginia		7	65	72
Washington		17	121	138
West Virginia		2	53	55
Wisconsin		8	107	115
Wyoming		4	17	21
Total for 12 months ended June 30, 1892	18	*257	5,760	6,035
Total for 14 months ended June 30, 1891	19	255	5,914	6,188

* The number of wholesale establishments that actually carried on business after paying the special tax was 249.

The following table of production and total receipts from all oleomargarine sources for each fiscal year since November 1, 1886, the date the oleomargarine law took effect, is interesting as showing the extent of operations in the country:

	Produced.	Received.
	<i>Pounds.</i>	
On hand November 1, 1886	181,090	
During the fiscal year ended June 30, 1887 (from November 1, 1886)	21,513,537	\$723,948.04
During the fiscal year ended June 30, 1888	34,323,527	864,139.88
During the fiscal year ended June 30, 1889	35,664,026	894,247.91
During the fiscal year ended June 30, 1890	32,324,032	785,291.72
During the fiscal year ended June 30, 1891	44,392,409	1,077,924.14
During the fiscal year ended June 30, 1892	48,364,155	1,266,326.00
Total	216,764,776	5,612,877.69

AMENDMENTS SUGGESTED TO PRESENT LAW.

Section 3 of the act of August 2, 1886, defines a retail dealer in oleomargarine to be "every person who sells oleomargarine in less quantities than 10 pounds at one time," whereas section 6 of this act provides that "retail dealers in oleomargarine must sell only from original stamped packages in quantities not exceeding 10 pounds."

To reconcile the two sections, section 6 should be amended by striking out the words "not exceeding," and inserting in lieu thereof the words "less than."

As a wholesale dealer in oleomargarine is defined to be a person who sells it "in the original manufacturer's packages" (section 3, act August 2, 1886); and it is further provided that "all sales made * * * by wholesale dealers in oleomargarine shall be in original stamped packages;" persons who sell more than 10 pounds, not in the original stamped packages, can not, as the law stands, be required to pay special

tax as wholesale dealers; nor is there any criminal provision of the statutes directly reaching such cases.

If it be deemed unadvisable to change the law which confines a wholesale dealer in oleomargarine to selling only "original stamped packages," then the sale of 10 pounds or more, not in such packages, should be made a criminal offense by an amendment to section 6 of the act.

Section 41, act of October 1, 1890, requires wholesale dealers in oleomargarine to keep books and render returns in compliance with the regulations, but no penalty for violation of this section is provided for therein; and in view of recent decisions of the courts, it would seem that a penalty clause, directly accompanying the provisions of a statute requiring certain acts to be done, is essential to an effective enforcement of the law.

It is suggested that the last sentence of section 6, act of August 2, 1886, be stricken out and the following inserted:

"Every person who knowingly sells, or offers for sale, or delivers or offers to deliver, any oleomargarine, in quantities exceeding 10 pounds at one time, otherwise than in the original stamped packages, and every retail dealer in oleomargarine who sells or offers for sale, oleomargarine otherwise than as herein required, or delivers or offers to deliver oleomargarine in any other form than in new wooden or paper packages as above described, and every manufacturer, dealer, or other person, who packs in any package any oleomargarine in any manner contrary to law, or who falsely brands any package, or affixes a stamp on any package denoting a less amount of tax than that required by law, shall be fined for each offense not more than \$1,000 and be imprisoned not more than two years."

The third clause of section 3 should be amended by applying the provisions of that clause of section 3244 of the Revised Statutes relieving from liability to special tax persons selling oleomargarine as executors, administrators, or in any other fiduciary capacity.

Section 5 should require every manufacturer of oleomargarine to file with the collector of the district a description of the premises constituting his manufactory, and that no business shall be carried on on those premises except the manufacture of oleomargarine or of other substances necessary for and to be used exclusively in the manufacture of the oleomargarine produced thereon.

Section 6 should be amended by requiring that all oleomargarine intended for consumption or sale in this country should be packed as required by that section. The same section should provide that all oleomargarine intended for exportation to a foreign country should be packed in wooden or metallic tubs or other vessels, as prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury.

Section 16 should be amended by striking out the clause in the third and fourth lines "without affixing stamps thereto," thus giving the Commissioner, with the approval of the Secretary of the Treasury, authority to prescribe *export stamps* to be affixed to packages intended for exportation.

The last clause of the same section should be amended by substituting for the words "export oleomargarine" the words "remove from the place of manufacture oleomargarine for exportation," so as to require the package intended for export to be branded by the manufacturer before or at the time of removal.

I think there should be a penalty denounced in section 16 for failure to brand packages of oleomargarine intended for export as required in that section.

BOUNTY ON SUGAR.

The act of October 1, 1890 (26 Stat., 567), entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," provided—

That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury shall prescribe.

The law requires that the sugar-producer, intending to claim bounty, shall file, prior to July 1 of each year, with the Commissioner of Internal Revenue, a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and make an application for a license, which notice and application must be accompanied by a bond in such an amount as the Commissioner shall prescribe.

The result of the first year's operations of the law relative to the bounty on sugar has been satisfactory.

NUMBER OF SUGAR PRODUCERS LICENSED.

The number of producers of sugar licensed during the last fiscal year was as follows:

Number of producers from sugar cane	727
Number of producers of sugar from beets	7
Number of producers of sugar from sorghum	6
Number of producers of sugar from maple sap	4, 240
Total	4, 980

The following tables show the number of licenses issued in each district and State, and the number of applications which were disallowed, for the most part because the papers were not filed within the time required by law:

* * * * *

NUMBER OF SUGAR PRODUCERS IN THE UNITED STATES WHO WERE LICENSED TO MANUFACTURE SUGAR DURING THE FISCAL YEAR ENDED JUNE 30, 1892, UNDER THE PROVISIONS OF THE ACT OF OCTOBER 1, 1890, ARRANGED ACCORDING TO STATES, AND THE NUMBER OF APPLICATIONS FOR LICENSE DISALLOWED.

States.	Maple.	Sugar cane.	Beets.	Sorghum.	Applications disallowed.
Maine.....	2				
New Hampshire.....	132				
Vermont.....	2,698				5
Massachusetts.....	13				
New York.....	846				15
Pennsylvania.....	294				2
Maryland.....	88				
Virginia.....			*1		1
West Virginia.....	16				1
Ohio.....	227				1
Illinois.....	2				1
Michigan.....	88			*1	
Minnesota.....	5			1	
Iowa.....	2				1
Wisconsin.....	7				1
Missouri.....				*1	
Kansas.....				3	
Nebraska.....			2		
Utah.....			1		
California.....			3		
Florida.....		15			
Louisiana.....		696			6
Texas.....		15			
Mississippi.....		1			
Total.....	4,240	727	7	6	31

* Licensee made no sugar for bounty.

Total number of applications for license received.....	5,011
Total number of licenses issued in twenty-four States.....	4,980
Number of applications for licenses disallowed.....	31

APPLICATION FOR LICENSES FOR THE YEAR 1892-'93.

The number of producers of sugar who have applied for a license for the year ending June 30, 1893, is considerably increased over last year, as shown by the following statement:

Number of producers of sugar from sugar cane.....	651
Number of producers of sugar from beets.....	6
Number of producers of sugar from sorghum.....	2
Number of producers of sugar from maple sap.....	6,100

Total..... 6,759

Number of licensed producers, 1891-'92.....	4,980
Number of applicants for license for 1892-'93.....	6,759

Increase..... 1,779

The increase is in maple sugar producers.

AMOUNT OF BOUNTY PAID DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

The sum of \$7,342,077.79 was paid as bounty during the past fiscal year as follows:

1. Bounty paid on cane sugar:

Louisiana.....	\$6,882,589.83
Texas.....	176,301.73
Florida.....	18,233.79
Mississippi.....	190.86

Total..... 7,077,316.21

2. Bounty paid on beet sugar:	
Nebraska, two factories	\$54,690.00
Utah, one factory	21,898.00
California, three factories	163,510.56
Total, six factories	240,098.56
3. Bounty paid on sorghum sugar:	
Kansas, three factories	22,197.28
4. Bounty paid on maple sugar:	
New York	1,151.15
Massachusetts	121.58
Ohio	1,050.86
Pennsylvania	142.15
Total	2,465.74
Total on cane sugar	7,077,316.21
Total on beet sugar	240,098.56
Total on sorghum sugar	22,197.28
Total on maple sugar	2,465.74
Total	7,342,077.79

The number of different factories or licensed producers to whom bounty was paid was as follows, the same parties in some cases having more than one license:

Number of producers of sugar from sugar cane	645
Number of producers of sugar from beets	6
Number of producers of sugar from sorghum	3
Number of producers of sugar from maple sap	103
Total	757

Only a comparatively few applicants for bounty on maple sugar filed their claims in time for payment prior to July 1.

AMOUNT OF BOUNTY PAID BY MONTHS.

1891.	
October	\$1,319.26
November	20,996.60
December	940,613.75
1892.	
January	796,729.89
February	1,191,440.92
March	1,303,609.57
April	1,811,308.67
May	1,204,656.36
June	71,402.77
Total for fiscal year 1891-'92	7,342,077.79

The following table shows the number of producers in each State who received bounty and the amount paid:

States.	Number of producers receiving bounty.	Material.	Amount.
Louisiana	619	Cane	\$6,882,589.83
Texas	14	do	176,801.73
Florida	11	do	18,253.79
Mississippi	1	do	190.86
California	3	Beet	163,510.56
Nebraska	2	do	54,690.00
Utah	1	do	21,898.00
Kansas	3	Sorghum	22,197.28
Massachusetts	5	Maple	121.58
New York	51	do	1,151.15
Pennsylvania	8	do	142.15
Ohio	39	do	1,050.86
Total	757		7,342,077.79

Number of States and Territories in which producers receiving bounty reside	12
Number of producers receiving bounty	757
Total amount paid	\$7,342,077.79

SUGAR PRODUCTION 1891-92.

The amount of sugar produced during the last fiscal year upon which bounty was paid was as follows:

Cane sugar:	Pounds.
Louisiana	354,901,053
Mississippi	9,543
Florida	929,248
Texas	8,989,567
	Pounds.
	364,829,411
Beet sugar:	
California	8,175,438
Nebraska	2,734,500
Utah	1,094,900
	12,004,838
Sorghum sugar:	
Kansas	1,136,086
Maple sugar	144,882
Total	378,115,217

The following statement shows the quantity of each grade of cane, beet, and sorghum sugar produced upon which bounty was allowed during the fiscal year ended June 30, 1892, and the process of its manufacture:

[Centrifugals were used in the manufacture of a small quantity of the "open-kettle" sugar.]

State where produced.	Material used.	Vacuum-pan process of manufacture.			Open-kettle process of manufacture.			Total licenses.	Total sugar.
		No. of licenses.	Testing not less than 90°.	Testing less than 90° and not less than 80°.	No. of licenses.	Testing not less than 90°.	Testing less than 90° and not less than 80°.		
			Pounds.	Pounds.		Pounds.	Pounds.		Pounds.
Louisiana	Cane	287	253,513,362	17,662,864	332	20,447,634	63,277,193	619	354,901,053
Mississippi	do	1			1	9,543		1	9,543
Florida	do	5	817,120	93,055	10	5,274	13,799	11	929,248
Texas	do	1	7,441,904	65,549	9	151,835	1,330,279	14	8,989,567
California	Beet	3	8,175,438					3	8,175,438
Utah	do	1	1,094,900					1	1,094,900
Nebraska	do	2	2,734,500					2	2,734,500
Kansas	Sorghum	3	926,311	209,775				3	1,136,086
Grand total		302	274,703,535	18,031,243	352	20,614,286	64,621,271	654	377,970,335

RECAPITULATION:

	Pounds.
Vacuum-pan sugar	232, 734, 778
Open-kettle sugar	85, 233, 557
Total	377, 970, 335
Sugar testing not less than 90°	295, 317, 821
Sugar testing less than 90° and not less than 80°	82, 652, 514
Total	377, 970, 335

In some instances factories which reported to this office that they proposed to make sugar by the open-kettle process afterwards made sirup only at their factories and had it granulated elsewhere under vacuum-pan process. Returns not yet received may show a slight increase in the amount of vacuum-pan sugar made and a corresponding decrease in the amount of open-kettle sugar, the aggregate amount being as stated.

The cane sugar made which did not test 80°, or enough to obtain bounty, amounted to 326,085 pounds.

The cane sugar made during the year testing 80° or over upon which bounty was not claimed, or was not paid until after July 1 was 2,596,540 pounds.

The wagon sugars, the product of cane-sugar factories, of last season on hand July 1, and reported as in process of manufacture on that date, were as follows:

	Pounds.
Louisiana	3, 544, 291
Texas	175, 000
Florida	157, 740
Total	3, 877, 031

The beet molasses, the product of the beet-sugar factories, of last season on hand July 1, held for subsequent treatment and reported as in process of manufacture, amounted to 593,189 gallons, capable of yielding 2,243,712 pounds of sugar, as estimated.

The total amount of sugar produced in the United States during the fiscal year ending June 30, 1892, not including wagon sugars held for subsequent treatment, was as follows:

	Pounds.
Cane	367, 752, 306
Beet	12, 004, 838
Sorghum	1, 136, 086
Maple (estimated)	32, 000, 000
Total	412, 893, 230

As a large majority of the producers of maple sugar in the United States did not make application for license, this office can not furnish complete data as to the quantity of maple sugar produced in the United States. According to the returns of the census of 1890 there were in the United States, in 1889, 62,074 producers of maple sugar, and the quantity of sugar produced was 32,952,927 pounds, and the quantity of molasses 2,258,376 gallons.

BEET-SUGAR FACTORIES.

The sugar-producing season commenced August 20, 1891, with beets. The Chino Valley Beet Sugar Company, Chino, Cal., commenced on that date, being the first sugar factory in the United States to commence operations under the bounty act. Owing to the favorable climate

in southern California, they are able to begin the campaign earlier there than in other sections.

Six beet-sugar factories were in operation last year, producing 12,004,838 pounds of sugar, operating on an average 58½ days, as follows: The Utah Sugar Company, Lehi, Utah; Alameda Sugar Company, Alvarado, Cal.; Western Beet-Sugar Company, Watsonville, Cal.; Chino Valley Beet-Sugar Company, Chino, Cal.; Oxnard Beet-Sugar Company, Grand Island, Nebr.; Norfolk Beet-Sugar Company, Norfolk, Nebr.

The same factories have been licensed for the year 1892-'93.

The production this year is expected to show considerable increase over last season, and a number of new factories will probably be erected at no distant day.

The beet-sugar producers reported 17,314½ acres of beets under cultivation for this year's crop. The amount of sugar to be produced will be from 27,000,000 to 30,000,000 pounds as estimated.

SUMMARY OF OPERATION OF BEET-SUGAR FACTORIES, 1891-'92.

Total number of factories.....	6
Average number of days in operation.....	58½
Number of employes.....	847
Acres of beets used.....	7,155
Tons of beets used.....	72,529.9
Average yield in tons per acre.....	10.14
Total quantity of sugar made, all testing over 90°..... pounds..	12,004,838
Sugar made per ton of beets..... do.....	165.5
Sugar made per acre of beets..... do.....	1,677.8
Number of packages:	
Barrels.....	2,092
Bags.....	101,533
Quantity of molasses left over for further treatment..... gallons..	593,189
Estimated amount of sugar capable of being produced from molasses left over..... pounds..	2,243,712

SUGAR MADE FROM SORGHUM.

The Medicine Lodge Sugar Works and Refining Company, Medicine Lodge, Kans., was the first sorghum factory to commence operations. It commenced August 31, 1891.

There were only three factories which claimed bounty during the fiscal year, all located in Kansas, a summary statement of the operations of which is given below. They were in operation an average of forty-four days and produced 1,113,086 pounds of sugar.

The only licensed sorghum-sugar factories for the current year are the Medicine Lodge Sugar Company (Limited), Medicine Lodge (formerly the Medicine Lodge Sugar Works and Refining Company), and the Parkinson Sugar Company, Kansas.

The act of March 3, 1891, making appropriations for the Department of Agriculture during the fiscal year ending June 30, 1892, authorized manufacturers of sugar from sorghum to use alcohol free of tax, under regulations to be prescribed by this office, with the approval of the Secretary of the Treasury. Sugar factories making sugar from sorghum have not, so far, taken advantage of this provision of law.

SUMMARY STATEMENT OF OPERATIONS OF SORGHUM SUGAR-FACTORIES IN KANSAS DURING THE YEAR ENDING JUNE 30, 1892.

Total sorghum cane ground:	
Acres.....	2,149.61
Tons.....	15,572.60
Average yield of sorghum per acre..... tons.....	7.20

Packages of sugar made:	
Bags.....	5,251
Barrels.....	269
Total packages.....	5,520
Sugar produced:	
Testing 90° and over..... pounds..	926,311
Testing not less than 80°, but less than 90°..... do.....	209,775
Total..... do.....	1,136,086
Quantity of sugar produced per acre..... do.....	528.5
Quantity of sugar produced per ton of cane..... do.....	73
Molasses made (partially estimated)..... gallons..	185,249
Total number of employes.....	182
Average number of days in operation.....	44

SUGAR FROM SUGAR CANE.

In Louisiana the sugar season commenced early in October. The first sugar was received at New Orleans October 9, 1891. There were 697 sugar producers licensed in that State, but only 619 made claims for bounty. Many planters did not grind at all, having found it more advantageous to sell their cane by the ton. Arrangements were made for weighing the sugar on the plantations and at New Orleans, in case the producer desired to ship it to that point. Deputies were designated by the collector for this duty with reference to the convenience of producers and the prompt and economical performance of the work.

The amount of sugar weighed in Louisiana at places of production was about 60 per cent of the crop, and at New Orleans about 40 per cent. In Florida and Texas all the sugar was weighed at the place of production.

In Florida there were 15 sugar producers licensed, 11 of whom applied for bounty.

In Texas there were 15 producers licensed, 14 of whom applied for bounty.

The production did not equal expectations of a year ago based on the acreage planted and the producers' estimates in their applications for license. The weather was not favorable, and the overflow of the Mississippi damaged some plantations. The crops will be considerably larger the current year from present indications.

Only a small quantity of the sugar made tested less than 80°; more than three-fourths of the sugar made tested over 90°.

Of the 619 licensees who claimed bounty 332 made sugar by the open-kettle process and 287 used the vacuum-pan process of evaporation. The open-kettle factories produced 83,724,827 pounds upon which bounty was paid, and the vacuum pan and centrifugal factories produced 271,175,226 pounds, or more than three-fourths.

STATEMENT OF THE NUMBER OF LICENSED PRODUCERS OF SUGAR FROM SUGAR CANE WHO RECEIVED BOUNTY DURING THE FISCAL YEAR ENDED JUNE 30, 1892, CLASSIFIED ACCORDING TO THE QUANTITY OF SUGAR PRODUCED.

	Number.
Producers of 4,000,000 pounds and over.....	3
3,000,000 to 4,000,000 pounds.....	6
2,000,000 to 3,000,000 pounds.....	25
1,000,000 to 2,000,000 pounds.....	84
500,000 to 1,000,000 pounds.....	120
300,000 to 500,000 pounds.....	95
100,000 to 300,000 pounds.....	152
50,000 to 100,000 pounds.....	56
1,000 to 50,000 pounds.....	101
500 to 1,000 pounds.....	3
Total.....	645

OPERATIONS OF CANE-SUGAR PRODUCERS DURING THE YEAR ENDED JUNE 30, 1892.

DISTRICT OF FLORIDA.

Licensed producers	15
Licensed producers who made no sugar	4
Licensed producers who had sugar made by the open kettle process ..	10
Licensed producers who had sugar made by vacuum pans and centrifugals	1
Persons employed at factories	175
Unlicensed parties who sold cane or sirup to licensed producers	2
Cane raised by unlicensed parties who sold the cane or sirup produced therefrom to licensed producers:	
Acres	2
Tons	37
Total cane ground:	
Acres	388
Tons	8,472
Average yield of cane per acre	21.8
Sugar produced testing 90° and over	822,394
Sugar produced testing not less than 80° but less than 90°	106,854
Sugar produced testing below 80°	270
Total quantity of sugar produced	929,518
Average yield of sugar per acre of cane ground	2,395.7
Average yield of sugar per ton of cane ground	109.7
Sugar produced by open-kettle process	19,343
Sugar produced by vacuum pan and centrifugals	910,175
Hogsheads of sugar	0
Barrels of sugar	2,825
Bags of sugar	0
Total molasses made:	
Barrels	442
Gallons	21,253

THIRD DISTRICT OF TEXAS.

Licensed producers	15
Licensed producers who had sugar made by open-kettle process	9
Licensed producers who had sugar made by vacuum pans and centrifugals	5
Licensed producers who made no sugar	1
Persons employed at factories	972
Unlicensed parties who sold cane or sirup to licensed producers	2
Cane raised by unlicensed parties who sold the cane or sirup produced therefrom to licensed producers:	
Acres	13
Tons	302
Total cane ground:	
Acres	5,145
Tons	80,605
Average yield of cane per acre	15.5
Sugar produced testing 90° and over	7,593,739
Sugar produced testing not less than 80° but less than 90°	1,395,828
Sugar produced testing below 80°	0
Sugar produced testing not less than 80° upon which bounty was not allowed prior to July 1, 1892	7,664
Total quantity of sugar produced	8,997,231
Average yield of sugar per acre of cane ground	1,748.7
Average yield of sugar per ton of cane ground	111.6
Sugar produced by open-kettle process	1,482,114
Sugar produced by vacuum pans and centrifugals	7,507,453
Hogsheads of sugar	1,320
Barrels of sugar	25,106
Bags of sugar	905
Total packages	27,331
Total molasses made:	
Barrels	5,389
Gallons	268,760

DISTRICT OF LOUISIANA (INCLUDES MISSISSIPPI).*

Licensed producers of sugar from sugar cane	697
Licensed producers who had sugar made by the open-kettle process..	333
Licensed producers who had sugar made by vacuum pans and centrifugals	287
Licensed producers who made no sugar	77
Persons employed at factories	20, 156
Total cane ground:	
Acres	169, 706. 7
Tons	2, 737, 326. 5
Average yield of cane per acre	16. 1
Sugar produced testing 90° and over	273, 970, 539
Sugar produced testing not less than 80° but less than 90°	80, 940, 057
Sugar produced testing below 80°	326, 085
Sugar produced testing not less than 80° upon which bounty was not claimed prior to July 1, 1892	2, 588, 876
Total quantity of sugar produced	357, 875, 557
Average yield of sugar per acre of cane ground	2, 108. 5
Average yield of sugar per ton of cane ground	130. 7
Sugar produced by open-kettle process	83, 999, 161
Sugar produced by vacuum pans and centrifugals	271, 237, 520
Sugar produced testing not less than 80° upon which bounty was not allowed prior to July 1, 1892	2, 596, 540
Hogsheads of sugar	75, 452
Barrels of sugar	821, 162
Bags of sugar	2, 140
Total number of packages	898, 754
Total molasses made:	
Barrels	260, 792
Half barrels	222
Gallons	13, 201, 874
Samples of sugar taken	18, 879
Samples polarized	7, 712

SUMMARY.

Licensed producers of sugar from sugar cane	727
Licensed producers who had sugar made by the open-kettle process..	352
Licensed producers who had sugar made by vacuum pans and centrifugals	293
Licensed producers who made no sugar	82
Persons employed at factories	21, 303
Total cane ground:	
Acres	175, 239. 7
Tons	2, 826, 403. 5
Average yield of cane per acre	16. 1
Sugar produced testing 90° and over	282, 386, 672
Sugar produced testing not less than 80° but less than 90°	82, 442, 739
Sugar produced testing below 80°	326, 355
Sugar produced testing not less than 80° upon which bounty was not allowed prior to July 1, 1892	2, 596, 540
Total quantity of sugar produced	367, 752, 306
Average yield of sugar per acre of cane ground	2, 098. 6
Average yield of sugar per ton of cane ground	115. 9
Sugar produced by open-kettle process	85, 500, 618
Sugar produced by vacuum pans and centrifugals	279, 655, 148
Hogsheads of sugar	76, 772
Barrels of sugar	849, 093
Bags of sugar	3, 045
Total number of packages	928, 910
Total molasses made:	
Barrels	266, 623
Half barrels	222
Gallons	13, 491, 887

NOTE.—The account of the sugar produced last year upon which bounty was not claimed prior to July 1, 1892, is incomplete, but will be included in the report for the current fiscal year.

*Mississippi had only one licensed sugar producer.

ACREAGE OF CANE UNDER CULTIVATION.

The following is the acreage of sugar cane under cultivation in the United States as reported by applicants for license for the current year:

LOUISIANA:

Acres cultivated by applicants	199,360
Acres to be purchased by applicants	47,290
Total	246,650
Acres of plant cane	94,164
Acres of stubble cane	105,196
Acres not classified	47,290
Total	246,650
Acres to be reserved for seed	37,514
Acres to be utilized for sugar production	209,136

MISSISSIPPI.

Acres cultivated (one applicant):	
Plant cane	10
Stubble cane	2
Total	12

TEXAS.

Acres cultivated by applicants:	
Plant cane	1,490
Stubble cane	4,029
Acres to be purchased	120
Total	5,639
Acres to be reserved for seed	1,098
Acres to be utilized for sugar production	4,541

FLORIDA.

Acres cultivated by applicants:	
Plant cane	141 $\frac{1}{2}$
Stubble cane	268
Acres to be purchased	21
Total	430 $\frac{1}{2}$
Acres to be reserved for seed	279
Acres to be utilized for sugar production	151 $\frac{1}{2}$

SUMMARY.

Total acreage of cane under cultivation in the United States, as reported ..	252,731 $\frac{1}{2}$
Acreage to be reserved for seed	38,891
Net acreage for sugar production	213,840 $\frac{1}{2}$

Many producers at the date of making their statements as to acreage of cane were unable to state the quantity to be purchased, as contracts had not then been made. It is estimated that the quantity of such cane, together with the cane under cultivation by parties who will make sirup only for sale to licensed producers, and which is not included in the above statement, will amount to 8,000 acres, more or less, making the total acreage under cultivation not less than 260,000 acres.

In Louisiana improvements have been made in sugar houses the past year costing many thousands of dollars in individual cases, 'New

machinery of the latest and most improved pattern has been put into many factories which have been remodeled and often entirely rebuilt. These improvements are largely attributable to the bounty law.

MAPLE SUGAR.

Special regulations applicable to maple sugar were issued January 5, 1892, under the provisions of the law relative to bounty.

The work of weighing the sugar was performed by deputy collectors. The plan was adopted in districts where there was a number of sugar producers of establishing central weighing stations at points easy of access. The maple sugar territory was divided into divisions or subdivisions by collectors, and a weigher stationed in each. The service which was given the producers was satisfactory.

The presence of the weigher's marks on the sugar gave it an advantage in the market in some instances, enabling it to command a higher price.

The season was a poor one for sugar-making and of the producers, numbering 4,240 who obtained licenses, only 3,049 made claims for bounty, of which 242 have been disallowed, mainly on account of the producer not making 500 pounds testing at least 80° by the polariscope.

The laboratory for making polariscopic tests of maple sugar produced in the New England States was located at Montpelier under the charge of the collector of internal revenue of the district of New Hampshire, which includes Vermont.

The laboratory for the State of New York was located at Syracuse, under the charge of the collector for the twenty-first district of New York.

Samples of the sugar produced in Maryland, West Virginia, Pennsylvania, and the Western States were sent to this office and the polariscopic tests were made in the laboratory under the charge of the chemist.

NUMBER OF SAMPLES TESTED.

At Syracuse	1,938
At Montpelier	6,086
In this office	1,680
Total	9,704

The number of maple-sugar producers who were licensed the past year was less than one-fifth of the whole number in the country. The following table shows the number of producers of 500 pounds or upwards of maple sugar in the United States according to the Eleventh Census:

Connecticut	5	New York	7,884
Illinois	8	North Carolina	2
Indiana	24	Ohio	930
Iowa	23	Pennsylvania	1,101
Kentucky	1	Tennessee	2
Maine	39	Vermont	10,099
Maryland	78	Virginia	4
Massachusetts	415	West Virginia	26
Michigan	1,135	Wisconsin	4
Minnesota	23		
Missouri	5	Total	23,533
New Hampshire	1,725		

The number who have made applications for license next year is 6,100, an increase over last year of 1,860.

MAPLE TREES TAPPED AND THE QUANTITY OF SUGAR AND SIRUP PRODUCED BY
LICENSED MAPLE-SUGAR PRODUCERS, 1892.

States.	Number of maple trees tapped.	Sugar pro- duced.	Sirup pro- duced, not made into sugar.
		<i>Pounds.</i>	<i>Gallons.</i>
Maine.....	3,200	3,246	
New Hampshire.....	59,221	82,503	1,676
Vermont.....	1,524,103	2,416,478	38,369
Massachusetts.....	5,152	7,012½	60
New York.....	400,408	753,116½	8,572
Pennsylvania.....	101,103	245,222	2,716
Maryland.....	49,629	117,600	688
West Virginia.....	3,237	8,968	
Ohio.....	126,879	271,867½	8,095½
Michigan.....	35,882	68,026½	2,074½
Minnesota.....	7,490	6,613	125
Iowa.....	839	1,300	68½
Total.....	2,317,143	3,981,953½	62,444

NOTE.—Sugar-makers agree with practical unanimity in fixing 3 pounds per tree as an average product in a good average season. Different orchards vary greatly, dependent on their more or less favorable location. Trees in the same orchard vary greatly, one producing not more than 2 pounds, or even less, while another will produce 5 pounds. From 12 to 15 quarts of sap will produce 1 pound of sugar. A sirup weighing 11 pounds to a gallon will, if a good quality, make 8½ pounds of sugar.

PRODUCTION OF MAPLE SUGAR, SEASON OF 1892, ENTITLED TO BOUNTY.*

States.	Number of pro- ducers.	Sugar test- ing 90° and over.	Sugar test- ing less than 90° and not less than 80°.	Total.
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Maine.....	1		2,938	2,938
New Hampshire.....	83	3,470	62,286	65,756
Vermont.....	1,878	88,838	1,998,113	2,086,951
Massachusetts.....	5		6,947½	6,947½
New York.....	574	29,321½	699,707½	729,029½
Pennsylvania.....	175	101,522	136,586	238,108
Maryland.....	70	72,440	37,009	109,449
West Virginia.....	8		8,768	8,768
Ohio.....	173	2,848½	253,733½	256,582
Michigan.....	63		55,757½	55,757½
Minnesota.....	4		3,997	3,997
Iowa.....	1		658	658
Total.....	3,035	298,440½	3,266,941½	3,564,941½

Bounty at 2 cents per pound.....\$5,968.80
Bounty at 1½ cents per pound.....57,171.47

Total.....63,140.27

* As all the accounts have not been adjusted, the figures are partially estimated and subject to revision.

AMOUNT PAID AS BOUNTY ON MAPLE SUGAR FOR THE THREE MONTHS ENDING
SEPTEMBER 30, 1892.

District.	Number of producers.	Amount.
New Hampshire (includes Maine and Vermont).....	660	\$13,413.46
Fourteenth New York.....	56	1,050.92
Twenty-first New York.....	851	8,794.73
Twelfth Pennsylvania.....	10	168.41
Twenty-third Pennsylvania.....	116	2,972.37
West Virginia.....	8	153.48
Tenth Ohio.....	16	792.10
Eighteenth Ohio.....	115	2,641.84
First Michigan.....	15	209.02
Minnesota.....	4	69.95
Total.....	1,351	30,246.28
Amount paid prior to July 1.....		2,465.74
Total bounty on maple sugar paid to October 1, 1892.....		32,712.02
Total number of claims paid, 1,489.		

EMPLOYÉES APPOINTED FOR THE PURPOSE OF CARRYING OUT THE LAW RELATIVE TO BOUNTY ON SUGAR DURING THE FISCAL YEAR ENDED JUNE 30, 1892, EXCLUSIVE OF THE FORCE IN THE EXECUTIVE DEPARTMENTS.

Cane, beet, and sorghum.

Inspectors at large	12
California, deputy collectors	8
Nebraska, deputy collectors	4
Kansas, deputy collectors	4
Utah, deputy collectors	4
Florida, deputy collectors	3
Texas, deputy collectors	6
Louisiana:	
Deputy collectors	187
Clerks	27
Messengers	2
Laborers	25
	<hr/> 241
Tennessee, deputy collectors	1
Total	<hr/> 283

Maple.

New Hampshire, deputy collectors	70
New York:	
Deputy collectors	38
Clerks and messengers	2
	<hr/> 40
Pennsylvania, deputy collectors	4
Maryland, deputy collectors	2
Ohio, deputy collectors	16
Michigan, deputy collectors	5
Iowa, deputy collector	1
Total	<hr/> 138
Grand total	<hr/> 421
Inspectors	12
Deputy collectors	353
Clerks and messengers	31
Laborers	25
Total	<hr/> 421

Most of the above were temporary appointments, the persons being employed only during the sugar-making season and receiving pay only while on duty.

ESTIMATE OF BOUNTY TO BE PAID FOR THE CURRENT YEAR.

If the production equals present expectations it is estimated that the bounty to be paid during the current fiscal year will be, in round numbers, about \$8,400,000.

EXPENSE OF PAYING THE BOUNTY.

The expenses of carrying out the provisions of law relating to the sugar bounty during the fiscal year ended June 30, 1892, were approximately as follows, viz:

Additional deputies and clerks, etc., employed for limited periods as weighers, samplers, etc., in various districts	\$98,774.72
Polariscopes and chemical supplies, sample boxes, triers, etc., purchased	9,512.13
Salaries and expenses of 12 sugar inspectors	28,554.76
Total	<hr/> 136,841.61

This is exclusive of the additional appropriations for increased clerical force in the office of Commissioner of Internal Revenue amounting to \$10,990. Total expense, \$147,831.61, or about 2 per cent on the amount paid out.

RECOMMENDING THE AMENDMENT OF EXISTING LAW.

Under the present law no bounty is paid upon sugar which polarizes less than 80 per cent. A bounty of $1\frac{3}{4}$ cents is paid upon sugar which polarizes 80 per cent and less than 90 per cent, and 2 cents per pound upon all sugar which polarizes 90 per cent and over.

Under this law there is no inducement for the producer to make a higher grade of sugar than 90 per cent except such difference as there may be in the market price. The higher the grade of the sugar the greater is the percentage of foreign substances removed from it, and, as a consequence, the weight is diminished and the amount of bounty received is lessened. Therefore, there is no profit to the producer in making a high grade of sugar, but, on the contrary, it is to his interest, so far as the bounty is concerned, to make it as nearly 80 per cent or 90 per cent as possible.

I beg to suggest that Congress be asked to so amend the law as to permit the payment of a bounty of \$2.20 per hundred pounds upon pure sugar, graduated in amount according to the polariscopic test, increasing the amount for each degree from eighty to one hundred on the basis of \$2.20 per hundred pounds of pure sugar.

It will be seen by a calculation that a bounty upon such a basis will amount to almost exactly the same as the bounty now paid.

The practical working of a law of this kind would be to stimulate the production of sugar of the highest grade, and to remove the temptation to keep the grade of sugar down close to the bounty line.

SUGAR STATISTICS.

1. Amount of sugar imported into this country during the fiscal year ending June 30, 1892	pounds.....	3,556,509,165
Beet sugar, free of duty	do.....	293,134,261
Cane or other sugar free of duty	do.....	3,248,494,502
Sugar not classified, above No. 16, Dutch standard, dutiable.....	do.....	14,880,402
Total		3,556,509,165
2. Quantity of maple sugar imported:		
Free	pounds.....	1,731,728
Dutiable.....	do.....	22,254
Total		1,753,982
3. Total amount of duty paid upon sugar imported into this country during the fiscal year ended June 30, 1892		\$76,795.14
4. Value of the sugar imported into this country during the fiscal year ended June 30, 1892:		
Beet sugar, free of duty		\$8,081,179
Cane or other sugar, free of duty		95,761,312
Sugar not classified, dutiable.....		566,331
Total		104,408,813

5. QUANTITY AND VALUE OF SUGAR IMPORTED INTO THE UNITED STATES DURING THE LAST FIVE YEARS ENDED JUNE 30, 1888, 1889, 1890, 1891, AND 1892.

Year.	Pounds.	Value.
1888.....	2,700,284,282	\$74,245,206
1889.....	2,762,202,967	88,543,971
1890.....	2,934,011,560	96,094,532
1891.....	3,483,477,222	105,728,216
1892.....	3,556,509,165	104,408,813

6. STATEMENT PREPARED BY THE BUREAU OF STATISTICS, SHOWING THE QUANTITIES AND VALUES OF SUGAR, FREE AND DUTIABLE, OF ALL KINDS, IMPORTED INTO THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1892, AND THE COUNTRIES FROM WHICH IMPORTED.

Country from which imported.	Free of duty.				Dutiable sugar.	
	Beet.		Cane or other.			
	<i>Pounds.</i>		<i>Pounds.</i>		<i>Pounds.</i>	
Austria-Hungary	69,747,884	\$1,818,915			195,357	\$9,370
Belgium	38,919,574	1,122,854				
Brazil			177,520,579	\$4,468,145	883,493	41,136
Salvador			337,400	11,795		
China			645,257	20,149	6,209,829	235,307
Danish West Indies			9,041,406	262,593		
France	10,169,204	307,432			25,852	1,167
French West Indies			599,808	13,222		
Germany	173,310,790	4,804,628			4,309,696	152,927
Haiti			21,344	535		
Hawaiian Islands			262,612,405	7,442,047		
Mexico			1,529,679	40,776	200	14
Netherlands	463,425	11,527			3,355	129
Dutch Guiana			7,132,576	205,887		
Dutch East Indies			140,956,946	3,707,210		
Santo Domingo			62,615,068	2,017,739		
Cuba			1,983,514,689	60,838,552	5,333	223
Puerto Rico			80,474,547	2,308,657		
Philippine Islands			97,305,662	2,417,109		
Turkey in Africa			7,877,056	194,909	7,947	240
United Kingdom	523,384	15,814	5,954,432	165,736	356,880	14,216
Nova Scotia, New Brunswick, etc.			1,257,805	40,373		
Quebec, Ontario, Manitoba, etc.			1,782,797	113,220	116,679	4,564
British Columbia			11,897	540	123,965	5,112
Bermuda			211	10		
British West Indies			259,249,502	6,891,156	200	7
British Honduras			143,860	3,189		
British Guiana			139,570,515	4,360,662	239	8
British East Indies			42,792	1,142		
Hongkong			264,696	7,478	2,641,377	101,921
British possessions in Africa, etc.			8,031,573	228,481		
Total from all countries	293,134,261	8,081,170	3,248,494,502	95,761,312	14,880,402	566,331

Total amount of sugar imported.....pounds... 3,556,509,165
 Total value of sugar imported..... \$104,408,813

7. QUANTITY AND VALUE OF SUGAR EXPORTED FROM THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

	Pounds.	Value.
Brown sugar, domestic	245,783	\$8,682
Refined sugar, domestic	14,604,608	665,477
Foreign sugar	4,564,229	155,886
Total	19,414,620	830,045

8. QUANTITY OF SUGAR EXPORTED FROM THE UNITED STATES DURING THE LAST FIVE YEARS ENDING JUNE 30, 1888, 1889, 1890, 1891, and 1892.

	Pounds.
1888	60,399,496
1889	19,751,597
1890	47,495,577
1891	112,951,117
1892	19,414,620

9. CONSUMPTION OF SUGAR IN THE UNITED STATES DURING THE FISCAL YEAR
ENDED JUNE 30, 1892.

	Pounds.
Amount of sugar imported.....	3,556,509,165
Amount manufactured from imported molasses (estimated).....	74,659,200
Amount of domestic production.....	412,893,230
Total.....	4,044,061,595
Deduct amount of sugar exported.....	19,414,620
Amount consumed.....	4,024,646,975
Which, divided by 64,817,000, estimated population January 1, 1892, gives the amount consumed per capita, viz.....	pounds.. 62.09

NOTE.—Messrs. Willett & Gray, publishers of the Weekly Statistical Sugar-Trade Journal, New York, estimate the total consumption for the year as 1,882,471 tons, against 1,660,938 tons for the year ending June 30, 1891.

One million eight hundred and eighty-two thousand four hundred and seventy-one tons (2,240 pounds per ton) = 4,216,735,040 pounds, which, divided by 64,817,000, the estimate made by the acting Actuary of the Treasury of the population January 1, 1892, gives the amount consumed per capita as 65.06 pounds.

The quantity of sugar consumed per capita in the United States during each calendar year from 1880 to 1891, inclusive, is given in the Statistical Abstract of the United States, 1891, p. 217, prepared by the Bureau of Statistics, as follows:

	Pounds.		Pounds.
1880.....	42.7	1886.....	56.
1881.....	44.2	1887.....	52.
1882.....	48.4	1888.....	56.
1883.....	51.1	1889.....	51.
1884.....	53.4	1890.....	56.
1885.....	51.8	1891.....	69.

10. CONSUMPTION OF SUGAR, PER CAPITA OF POPULATION, IN 1890-'91.

[Estimated by M. Licht.]

Countries.	Pounds.	Countries.	Pounds.
Germany.....	23.9	Portugal.....	13.8
Austria.....	15.0	England.....	78.7
France.....	28.7	Bulgaria.....	4.1
Russia.....	9.9	Greece.....	10.1
Holland.....	27.7	Servia.....	8.8
Belgium.....	21.6	Turkey.....	8.1
Denmark.....	41.0	Switzerland.....	32.9
Sweden and Norway.....	22.5		
Italy.....	7.9	Total Europe.....	22.2
Roumania.....	3.9	North America.....	59.9
Spain.....	9.4	Europe and North America.....	27.6

11. PRICE OF SUGAR ON THE LOUISIANA SUGAR EXCHANGE FOR THE PAST YEAR
AND THE FIVE PREVIOUS YEARS.

Year.	Open kettle.	Granu- lated.	White.	Yellow.	Seconds.
	Cents.	Cents.	Cents.	Cents.	Cents.
1886-'87.....	4.30	5.70	5.40	5.31	4.40
1887-'88.....	4.55	6.40	6.12	5.70	4.55
1888-'89.....	5.40	7.80	7.30	6.60	5.70
1889-'90.....	4.50	6.75	6.21	5.72	5.07
1890-'91.....	3.65	5.65	5.31	4.88	4.12
1891-'92.....	2.75	3.94	3.56	3.56	2.81

The average value per pound of the Louisiana sugar crop of last season, exclusive of the bounty, was 3½ cents per pound. This value is arrived at by taking the market price of the various grades of sugar for each of the different months and then making the average. The figures used in making this calculation were obtained from the Louisiana Sugar Exchange.

12. AVERAGE SPECIFIC RATE OF DUTY ON DUTIABLE SUGAR FOR THE TEN YEARS 1881 TO 1890.

[Statistician and Economist, 1892, p. 220.]

Year ending June 30—	Rate of duty.	Year ending June 30—	Rate of duty.
	<i>Cents.</i>		<i>Cents.</i>
1881.....	2.45	1886.....	2.00
1882.....	2.44	1887.....	1.80
1883.....	2.31	1888.....	2.01
1884.....	1.95	1889.....	2.03
1885.....	1.97	1890.....	2.06

13. PRINCIPAL SUGAR CROPS OF THE WORLD, IN TONS OF 2,240 POUNDS.

[Willett & Gray's "Statistical," March 10, 1892.]

	1891-'92.	1890-'91.	1889-'90.	1888-'89.	1887-'88.	1886-'87.	1885-'86.
Cuba.....	830,000	815,500	645,800	526,400	630,300	610,100	705,400
Puerto Rico.....	60,000	50,000	55,000	62,000	60,000	86,000	64,000
Trinidad.....	55,000	46,100	54,000	51,300	56,700	68,100	48,600
Barbadoes.....	67,000	44,300	76,000	57,000	60,000	65,000	44,000
Jamaica.....	30,000	25,000	25,000	28,000	30,000	21,000	17,000
Antigua and St. Kitts..	35,000	35,000	30,000	25,000	26,000	25,000	25,000
Martinique.....	35,000	32,000	35,000	38,000	39,000	41,000	33,000
Guadeloupe.....	55,000	48,000	45,000	45,000	50,000	55,000	37,000
Demerara.....	100,000	106,000	103,000	115,000	108,000	135,000	111,800
Reunion.....	40,000	39,000	35,000	25,000	32,000	32,000	35,000
Mauritius.....	120,000	130,000	125,000	132,000	120,000	101,800	114,200
Java.....	410,000	414,000	333,000	364,000	396,000	363,900	365,900
British India.....	60,000	60,000	60,000	60,000	55,000	50,000	50,000
Manila, Cebu, Iloilo.....	200,000	160,000	150,000	210,000	174,000	180,000	186,000
San Domingo, Hayti.....	20,000	16,000	25,000	20,000	20,000	20,000	18,000
Pernam, Goiana.....	120,000	151,000	110,000	128,000	189,000	146,000	96,000
Maceio.....	40,000	40,000	31,000	44,000	51,000	39,000	12,000
Rio Grande.....	12,000	12,000	10,000	10,000	12,000	12,000	10,000
Maroim, Bahia.....	500	15,000	5,000	10,000	10,000	10,000	5,000
Peru.....	40,000	40,000	40,000	30,000	30,000	26,000	27,000
Egypt.....	60,000	40,000	35,000	35,000	35,000	50,000	65,000
Sandwich Islands.....	125,000	125,000	120,000	120,000	100,000	95,000	96,500
Louisiana and Texas.....	160,000	225,000	128,000	145,000	158,000	80,000	122,900
Total cane.....	2,674,500	2,668,900	2,275,800	2,280,700	2,442,000	2,311,900	2,289,300
Total beet, Europe.....	3,500,000	3,695,567	3,619,678	2,785,844	2,481,950	2,750,206	2,229,973
Total beet, United States	5,500	4,500					
Cane and beet....	6,180,000	6,368,967	5,895,478	5,066,544	4,923,950	5,062,106	4,519,273

14. EUROPEAN BEET-SUGAR PRODUCTION.

Mr. Licht's report of August 20, 1892, gives the following estimate of the European beet-sugar production of the 1891-'92 campaign, as compared with preceding campaigns, as follows:

Countries.	1891-'92.	1890-'91.	1889-'90.	1888-'89.	1887-'88.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Germany.....	1,200,000	1,331,965	1,264,607	990,604	959,166
Austria.....	790,000	778,472	753,078	523,242	428,616
France.....	650,000	694,087	787,989	466,767	392,824
Russia.....	500,000	544,162	456,711	526,387	441,342
Belgium.....	185,000	205,623	221,480	145,804	140,742
Holland.....	40,000	61,307	55,813	46,040	39,280
Other countries.....	75,000	80,000	80,000	87,000	79,980
Total.....	3,500,000	3,695,567	3,619,678	2,785,844	2,481,950

DIVISION OF CHEMISTRY.

The large increase of work of a chemical nature resulting from the provisions of the act of October 1, 1890, relating to sweet wines and sugar, led to the establishment of the above-named division on February 13, 1892. All questions of a scientific nature are referred to it, and all the laboratories it has been found necessary to institute in connection with internal-revenue work are placed under its control. This change did not involve any increase in the office force, the chemist being designated to act as head of the new division, and the necessary clerical work being provided for by the transfer of a clerk from another division.

TEMPORARY AND PERMANENT LABORATORIES.

To provide for the proper supervision of the work of fortifying sweet wines, and to classify sugar for the payment of bounty according to its polariscopic test, laboratories were established during the past fiscal year at points which were considered to be the most convenient for the purpose, and were placed under the control of the several collectors in whose districts they were located. The work was performed by deputy collectors assigned to that duty, or by revenue inspectors. These laboratories were of two classes, *temporary* and *permanent*. The former were fitted up temporarily for use during the "sugar season" only, while the latter were provided with permanent fixtures in a Government building, and were in operation during the whole or a greater part of the year. The temporary laboratories were nine in number, located as follows: Lehi, Utah; Norfolk, Nebr.; Fort Scott, Kans.; Sugar Lands, Tex.; St. Cloud, Fla.; Syracuse, N. Y., and Montpelier, Vt.

The permanent laboratories were three in number, located at San Francisco, Cal.; New Orleans, La., and Washington, D. C.

WORK PERFORMED.

Lehi, Utah.—Located at the factory of the Utah Beet-Sugar Company. Tested samples of sugar produced at this factory only. Number of samples tested, 46.

Norfolk, Nebr.—Located at the factory of the Oxnard Beet-Sugar Company. Tested samples of sugar produced at the two factories in Nebraska. No record of work kept.

Fort Scott, Kans.—Located in the post-office building. Tested all samples of sorghum sugar produced at the three factories in Kansas. No record of work kept.

Sugar Lands, Tex.—Located at the factory of E. H. Cunningham. Tested all samples of sugar produced in Texas. In operation from October 11 until February 29. Number of samples tested, 230.

St. Cloud, Fla.—Located at the factory of the St. Cloud Sugar Company. Tested all the samples produced in Florida. No record of work kept.

Syracuse, N. Y.—Located in the post-office building in connection with the collector's office. Tested all the samples of maple sugar produced in the State of New York. In operation from March 7 to

May 11. Number of samples tested, 1,919; total number of tests made, 2,122.

Montpelier, Vt.—Located in the post-office building. Tested all samples of maple sugar produced in New England, including the States of Vermont, New Hampshire, Maine, and Massachusetts. In operation from March 12 until June 9. Number of samples tested 5,067; total number of tests made, 7,423.

San Francisco, Cal.—Located in the custom-house in connection with the collector's offices. The work of this laboratory consisted chiefly in testing fortified sweet wines, the work of the gaugers being checked by a careful determination of alcohol and sugar in a sample of every lot of wine fortified. All the samples of beet sugar produced in the State were tested at this laboratory also. In operation from September 1 until June 30. Number of samples of sweet wine tested 1,099; number of samples of sugar tested, 220.

New Orleans, La.—Located in the custom-house in connection with the collector's offices. Tested all samples of sugar produced in Louisiana. In operation from October 10 until April 30. The following table shows the number of samples tested and the total number of tests made for each month while the laboratory was in operation:

	Samples tested.	Total tests made.
October.....	425	596
November.....	1,545	2,402
December.....	3,063	4,763
January.....	1,663	2,444
February.....	509	767
March.....	176	261
April.....	97	159
Total.....	7,478	11,392

Washington, D. C.—Located in the Treasury building in connection with the general laboratory of this office, additional space having been furnished for the purpose.

In addition to the work of testing polariscopes, apparatus, etc., receiving and shipping the same to outside laboratories, testing check samples, etc., this laboratory undertook the testing of all maple-sugar samples produced outside of New England and New York State, viz: in the States of Pennsylvania, Ohio, Michigan, Iowa, Minnesota, West Virginia, and Maryland. The clerical work incident to the making out of inspectors' returns relative to those samples was also performed here.

Whenever the receipt of samples at an outside laboratory diminished to such an extent that they did not fully occupy the time of one polariscopist, the laboratory at that point was closed and the samples received thereafter sent to Washington. Number of samples tested, 1,941; (maple, 1,716; cane, beet, and sorghum, 225); total number of tests made, 3,030.

Summary.—The number of samples tested at all internal revenue laboratories where a record was kept was as follows: cane, beet, and sorghum, 8,199; maple, 8,666; total, 16,865. Total number of tests made, 23,967.

CHECK SAMPLES.

In order to ascertain the accuracy of the polariscopic work done at the different laboratories and of the method prescribed by the regulations, a system of check samples was instituted, whereby duplicate or

triplicate samples of the same sugar were polarized at different laboratories and the results reported. Owing to the rush of work and other causes, the system was not satisfactorily established during the cane-sugar season, but was carried out successfully during the maple-sugar season by the three laboratories in operation at that time, viz, Syracuse, Montpelier, and Washington. The samples were prepared at Syracuse, in triplicate, and sent out every third day, one to Montpelier, one to Washington, and one polarized at Syracuse.

The results obtained are embodied in the following table. The agreement is fairly good, considering the hygroscopic nature of maple sugar, which rendered the samples very liable to change during their transportation:

No. of sample.	Syracuse.		Montpelier.		Washington.	
	Date of test.	Polarization.	Date of test.	Polarization.	Date of test.	Polarization.
1.	Mar. 18	89.3	Mar. 21	89.1	Mar. 22	89.05
2.	Mar. 23	87.1	Mar. 24	87.15	Mar. 25	87.2
3.	Mar. 26	86.2	Mar. 28	86.1	Mar. 31	86.2
4.	Mar. 29	86.8	Mar. 31	87.	Apr. 1	85.95
5.	Apr. 2	87.3	Apr. 5	88.5	Apr. 4	88.1
6.	Apr. 6	86.1	Apr. 7	85.5	Apr. 7	86.05
7.	Apr. 9	88.3	Apr. 11	87.25	Apr. 14	88.25
8.	Apr. 14	86.7	Apr. 14	87.7	Apr. 15	86.65
9.	Apr. 16	87.35	Apr. 18	87.25	Apr. 21	86.75
10.	Apr. 20	89.5	Apr. 22	83.2	Apr. 22	82.95
11.	Apr. 23	86.4	Apr. 26	86.55	Apr. 26	86.3
12.	Apr. 27	85.45	Apr. 29	84.4	Apr. 29	84.15
13.	Apr. 30	85.1	May 4	84.2	May 3	84.45
14.	May 3	85.9	May 12	86.25	May 6	85.75
15.	May 6	89.25	May 18	89.5	May 10	89.15
16.	May 11	85.3	May 18	85.65	May 14	85.7
Average		86.63		86.57		86.42

GENERAL LABORATORY.

The pressure of work in the general laboratory has been greatly relieved during the past year by the establishment of the outside laboratories, particularly the one at San Francisco, which handled all the samples of fortified sweet wine previously sent to Washington. But while the auxiliary laboratories have diminished the work of the central laboratory in one way, they have added to it in another; that is, in the way of control and supervision, the sending out of supplies, checking the results, correspondence, etc. All things considered, it may be stated that the work of the central laboratory has been more than doubled by the increase incident to carrying into effect the provisions of the act of October 1, 1890, relative to sweet wines, and to sugar bounty.

The general work of the laboratory (that is, exclusive of sugar work) covered, altogether, one hundred and eighty-six samples.

Thirty-two samples of material suspected of being oleomargarine were examined, of which number eighteen proved to be oleomargarine and fourteen butter.

Forty-nine samples of fortified sweet wine were tested, of which number thirty-five were from the previous season and fourteen were analyzed on appeal from the California laboratory.

Fourteen samples of "hop pop" and similar fermented liquors were analyzed, principally in reference to their liability to tax. Four samples of distilled spirits were examined for the presence of artificial coloring matter, which would render the distillers liable to tax as rectifiers.

Two samples of milk were examined for adulteration, under the act of October 12, 1888, "to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia." These are the only samples ever presented for examination under the provisions of this act.

Twenty samples of material suspected of being smoking opium were examined in connection with prosecutions under section 40 of the act of October 1, 1890. Testimony was also given in court concerning these examinations.

Fifty-six samples of inks, mucilages, typewriter ribbons, carbon paper, etc., were tested for the Stationery Division of the Treasury, to determine the relative merits of the articles submitted on bids and to test the quality of the articles delivered as compared with the samples.

The remaining nine samples included tobacco, stamp paper, orange cider, distillery slop, etc., miscellaneous samples, of which an examination was made in connection with various questions arising in the work of the office.

A complete distilling apparatus, packed in a portable case in compact form, has been designed and manufactured under special contract to the satisfaction of this office. These outfits will be furnished to gaugers for work during the coming campaign in making field tests of the alcoholic and sugar contents of sweet wine presented for fortification. The hydrometers or alcoholometers included in these sets have all been standardized by the Coast Survey to insure accuracy.

I have the honor to be, very respectfully,

JOHN W. MASON,
Commissioner.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

(No. 5.)

REPORT OF THE CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING.

TREASURY DEPARTMENT,
BUREAU OF ENGRAVING AND PRINTING,
September 30, 1892.

SIR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year 1892:

The Bureau has accomplished another very successful year's work. The tables herewith submitted show that there were completed and delivered during the year 13,728,494 sheets of United States notes, Treasury notes, gold certificates, silver certificates, bonds, and national bank notes, having the enormous face value of \$709,760,800; 36,466,196 sheets of internal-revenue stamps, containing 1,042,806,244 stamps and having a value of over \$154,000,000; 298,625 sheets of customs stamps, containing 2,053,250 stamps, and 2,015,123 sheets of drafts, checks, certificates, etc., together with miscellaneous work for the various departments of the Government, costing \$33,579.12. The number of securities, stamps, etc., delivered during the fiscal year 1891 was the largest during a period of fourteen years prior thereto. The number delivered during the year 1892, however, exceeds that number 6,135,057 sheets, or slightly more than 13 per cent, while the expenditures for 1892 exceed those of 1891 only 4 per cent. This large amount of work, representing in the aggregate a value of over \$863,000,000, was handled throughout the various processes necessary to its completion without the loss to the Government of a single dollar, and this result has been obtained by conducting the establishment upon a strictly business basis, and by thoroughly systematizing all its operations.

The method of printing by relief plates the internal-revenue stamps known as strip-tobacco stamps has been perfected and continued, and out of 13,240,000 sheets of this class of stamps delivered during the year 9,208,500 were printed by the relief process at a net saving of \$131,648.40. It is expected that all of the stamps of this class will be printed by this process during the year 1893 at a probable saving of \$164,000.

During the year a process has been added in the preparation of notes and certificates known as "resizing." This process consists of passing the notes, after they have been printed and thoroughly dried, through a bath of "size," such as is used by paper-makers in finishing paper, which restores the sizing and finish destroyed by repeatedly wetting the paper for the several plate printings required. The work of resizing has been in successful operation for several months, and all the notes and certificates of series 1891 have been so treated. It makes a decided improvement, both in the appearance and wearing quality of the note.

The estimated amount of work to be executed during the fiscal year 1894 is 54,904,645 sheets, an increase of 2,496,207 sheets as compared with 1892, or nearly 5 per cent.

The Bureau is now fully equipped with all the necessary machinery, and has a force of trained employes sufficiently large to promptly execute within the regular working hours all the securities, stamps, etc., that it may be called upon to furnish.

The requirements of Department Circulars No. 194 for 1891 and No. 110 for 1892, providing for the keeping of an efficiency record, have been strictly adhered to in this Bureau, and have governed the promotions from one grade to another. The rule, I think, has proved beneficial, both in increasing the usefulness of employes by emulation, and in promoting good discipline.

The financial statement for the year is as follows:

Appropriations for the year:	
Salaries	\$17,450.00
Compensation of employes	367,000.00
Plate printing	530,000.00
Materials and miscellaneous expenses	181,000.00
Total	<u>1,095,450.00</u>
Repayments were made to credit of these appropriations on account of engraving and printing the Treasury notes and of materials furnished the several departments, divided as follows:	
Compensation of employes	90,557.30
Plate printing	73,214.49
Materials and miscellaneous expenses	58,252.00
	<u>222,023.79</u>
Aggregate available	<u>1,317,473.79</u>
Expenditures during the year:	
Salaries	17,173.49
Compensation of employes	457,549.15
Plate printing	603,006.81
Materials and miscellaneous expenses	238,856.44
Total	<u>1,316,585.89</u>
Unexpended balances:	
Salaries	276.51
Compensation of employes	8.15
Plate printing	207.68
Materials and miscellaneous expenses	395.56
Total	<u>887.90</u>

There was added to the plant of the Bureau during the year new machinery to the value of \$17,912.57.

The new wing of the Bureau building, authorized by act of August 30, 1890, was completed during the fiscal year, and the entire amount of the appropriation authorized by the act of March 3, 1891, for machinery, furniture, and expenses of occupying the wing, amounting to \$20,000, was expended for said purposes.

I desire to again earnestly call the attention of the Department to the great need of an appropriation for the erection of an outbuilding for the accommodation of the ink mills, laundry, carpenter shop, and for storage for this Bureau. These branches of the Bureau's work are at present accommodated in temporary frame structures erected in close proximity to the Bureau building. These structures are, from

their inflammable character, a serious menace not only to the Bureau building, but to the entire neighborhood.

The extent of this danger was fully seen on the morning of June 25 last after what came very nearly being a serious fire in the rag laundry. The laundry building was badly damaged, and the scorched sides of the large frame structure used by the Commissary Department indicate how very near the neighborhood was to a serious conflagration. It was only the vigilance of the employés of the Bureau and the exertions of the District fire department that prevented it. With an experience of over three years' service here, I do not know of any item that is more urgently demanded by the necessities of the service than the one for this purpose. If a destructive fire should occur here it would cost the Government at least \$50,000 before the work of the Bureau could be resumed—and that is \$20,000 more than is asked for—besides the embarrassment that would result. I therefore recommend that the attention of Congress be called to this matter and that urgent efforts be made to secure the necessary appropriation.

In conclusion I wish to acknowledge the courtesy with which I have at all times been treated by yourself and the assistant secretaries to whom I have reported from time to time. My thanks are also due to the assistant chief and other officers of this Bureau by whom, at all times, I have been ably seconded and cordially supported.

Very respectfully,

WM. M. MEREDITH,
Chief of Bureau.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

APPENDIX.

No. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, CERTIFICATES OF DEPOSIT, BONDS, AND NATIONAL BANK CURRENCY DELIVERED DURING THE FISCAL YEAR 1892.

Class.	Sheets.	Value.
United States notes, series of 1880, unsealed	1,702,000	\$50,968,000
Silver certificates, series of 1886, unsealed	4,932,000	77,808,000
Silver certificates, series of 1880, unsealed	40,000	10,000,000
Silver certificates, series of 1891, unsealed	1,312,300	14,612,000
Gold certificates, Department series, unsealed	4,000	68,000,000
Gold certificates, series of 1888, unsealed	2,000	45,000,000
Gold certificates, series of 1888, last issue, unsealed	1,500	45,000,000
Currency certificates, series of 1875, unsealed	3,000	90,000,000
Treasury notes, series of 1890, unsealed	3,217,000	66,684,000
Treasury notes, series of 1891, unsealed	698,000	4,768,000
4 per cent registered bonds, unsealed	31,000	103,600,000
4½ per cent registered bonds, continued at 2 per cent, unsealed	19,500	56,025,000
Pacific Railroad registered bonds, unsealed	1,360	10,360,000
3.50 per cent District of Columbia registered bonds	8,058	4,662,600
National currency, series of 1875	239,667	8,345,380
National currency, series of 1882	1,517,409	53,927,820
Total	13,728,494	709,760,800

No. 2.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1892.

Class.	Volumes.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878	12,960	648,000	1,944,000
Stamps for rectifiers, series of 1878	9,970	498,500	1,994,000
Stamps for wholesale liquor dealers, series of 1878	2,810	281,000	843,000
Tax-paid stamps for oleomargarine, series of 1886	7,070	353,500	1,414,000
Warehouse stamps, series of 1878	5,260	526,000	2,104,000
Warehouse stamps, series of 1890	170	17,000	68,000
Brewers' permit stamp, series of 1878	260	26,000	104,000
Stamps for fortified wines, series of 1890	370	10,000	40,000
Export fermented liquor stamps, series of 1891	150	15,000	60,000
Export oleomargarine stamps, series of 1886	40	4,000	16,000
Export tobacco and export cigar stamps, series of 1883	270	27,000	108,000
Stamps for sugar producers' licenses, series of 1891	50	10,000	10,000
Tobacco stamps, stub, series of 1891	26,249	2,099,920	10,499,600
Snuff stamps, stub, series of 1891	150	12,000	60,000
Special-tax stamps for liquors, series of 1891	86	860	860
Special-tax stamps for liquors, series of 1892	4,541	158,450	284,050
Special-tax stamps for oleomargarine, series of 1891	256	2,560	2,560
Special-tax stamps for oleomargarine, series of 1892	795	7,950	7,950
Beer stamps, series of 1878	4,815,000	96,300,000	
Tobacco stamps, strip, series of 1891	4,031,500	122,660,000	
Tobacco stamps, strip, series of 1891, new issue	9,208,500	357,340,000	
Tobacco stamps, sheet, series of 1891	39,000	468,000	
Snuff stamps, small, series of 1891	328,000	52,552,000	
Snuff stamps, strip, series of 1891	603,000	11,220,000	
Snuff stamps, sheet, series of 1891	56,000	672,000	
Cigar stamps, strip, series of 1883	8,951,000	88,260,000	
Cigar stamps, strip, series of 1891	24,000	240,000	
Cigarette stamps, small, series of 1883	3,657,500	292,560,000	
Cigarette stamps, small, series of 1891	1,000	70,000	
Cigarette stamps, strip, series of 1883	46,000	476,000	
Hydrometer labels	600	12,000	
Lock seals, series of 1875	5,856	316,224	
Lock seals, series of 1878	2,000	100,000	
Total	71,457	36,466,196	1,042,806,244

NOTE.—Much of the detailed parts of the tables in the Appendix are omitted for want of space.

No. 3.—STATEMENT SHOWING THE CUSTOMS STAMPS DELIVERED DURING THE FISCAL YEAR 1892.

Class.	Volumes.	Sheets.	Stamps.
Customs liquor stamps, series of 1886.....	300	30,000	60,000
Customs wine and malt liquor stamps, series of 1891.....	850	73,750	147,500
Imported distilled spirits stamps, series of 1891.....	415	34,375	68,750
Reimported American distilled spirits stamps, series of 1891.....	319	23,500	47,000
Customs cigar stamps, series of 1879.....		107,000	1,070,000
Customs cigarette stamps, series of 1879.....		4,000	400,000
Customs opium stamps, series of 1879.....		26,000	260,000
Total.....	1,875	298,625	2,053,250

No. 4.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC., BY CLASSES, DELIVERED DURING THE FISCAL YEAR 1892.

Class.	Volumes.	Sheets.
Disbursing officers' checks:		
Two-subject checks, payable to order and to bearer:		
For Treasury Department.....	173	15,890
For War Department.....	378	35,109
For Navy Department.....	109	10,900
For Interior Department.....	452	13,650
For Department of Justice.....	48	3,900
For Treasurer.....	85	8,500
Four-subject checks, payable to order and to bearer:		
For War Department.....	639	49,275
For State Department.....	3	300
For Treasury Department.....	505	60,800
For Navy Department.....	63	6,600
For Interior Department.....	12	1,200
For Department of Justice.....	94	9,400
For Post-Office Department.....	132	25,200
For Department of Agriculture.....	50	5,000
For Treasurer.....	81	13,325
Checks:		
Commissioners of the District of Columbia.....	76	9,500
Pension checks:		
On Treasurer.....	50	10,000
On assistant treasurers.....	4,158	831,600
On depositaries.....	374	74,800
Interest checks:		
Consols of 1907, 4 per cent.....	454	22,750
Funded loan of 1891, 4½ per cent.....	14	675
Funded loan of 1891, 4½ per cent, continued at 2 per cent.....	22	1,100
Pacific Railroad bonds.....	27	1,350
3.65 50-year loan, District of Columbia.....	8	400
Treasurer's transfer checks:		
Cash division.....	11	2,100
Redemption division.....	5	1,200
National bank redemption agency.....	8	1,600
Special deposit account checks.....	2	668
Drafts on warrants:		
On Treasury warrants.....	10	2,500
On War warrants.....	5	1,250
On internal-revenue warrants.....	20	5,000
On Interior warrants.....	5	1,250
On Interior-civil warrants.....	10	2,500
On Judiciary warrants.....	5	1,250
On diplomatic warrants.....	5	1,250
On Interior-pension warrants.....	5	1,250
On miscellaneous warrants.....	3	750
Admission cards to Senate reserved gallery.....		2,705
License certificates:		
To Chief of Engineers.....	35	10,500
To second-class engineers.....	10	3,000
To masters.....	35	10,500
To mates.....	10	3,000
To first-class pilots.....	10	3,000
To second-class pilots.....	15	4,500
Post-office warrants.....	2,866	71,650
Post-office transfer drafts.....	200	5,000
Post-office collection drafts.....	62	1,600
Post-office money-order drafts.....	2,024	36,000
Post-office receipt warrants.....	1	125
Post-office inspectors' commissions.....	200	200

No. 4.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC.—Continued.

Class.	Volumes.	Sheets.
Pension certificates:		
Invalids, original		272,556
Invalids, increase		145,200
Fathers and mothers		10,000
Widows		38,000
Widows with minor children		33,000
Minor children		1,000
Minor children, \$2 additional		7,000
Patent certificates		24,000
Certificates of registry		3,000
Certificates of organization		300
Certificates of appointment of inspectors of steam vessels		150
Certificates of proficiency for engineer officers		165
Commissions for Navy Department		206
Commissions for revenue-marine service		54
Commissions for Department of Agriculture		25
Portraits of Hon. David Wilber		11,934
Portraits of Hon. James Laird		11,784
Portraits of Hon. Edward J. Gay		26,784
Portraits of Hon. Lewis F. Watson		13,784
Portraits of Hon. James Phelan		13,784
Portraits of Hon. James P. Walker		13,784
Portraits of Hon. S. S. Cox		70
Portraits of Gen. Belknap		1,000
Portraits of President Harrison for Vermont Centennial		2,070
Total	13,569	2,015,123

No. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS OF THE DEPARTMENT DURING THE FISCAL YEAR 1892.

Items.	Number.	Amount.
The amounts charged for the following work were transferred from the appropriations stated and deposited on account of miscellaneous receipts:		
Appropriation for contingent expenses of the District of Columbia:		
Engraved plates for 3.50 per cent D. C. registered bonds	9	\$1,025.00
Appropriation for engraving and printing portraits of Hon. David Wilber:		
Engraved plate	1	306.00
Appropriation for engraving and printing portraits of Hon. James Laird:		
Engraved plate	1	306.00
Appropriation for engraving and printing portraits of Hon. Edward J. Gay:		
Engraved plate	1	420.00
Appropriation for contingent expenses of Treasury, miscellaneous items:		
Repaired numbering machine	1	20.00
Repaired cancelling machine	1	4.00
Repaired knife	1	1.00
Sharpened knives for paper-cutting machine	2	1.50
Engraved stamp or die for cutting the word "counterfeit"	1	35.00
Appropriation for contingent expenses of Treasury, stationery:		
Printed reams of letter paper	8,436	49.15
Appropriation for sealing and separating United States securities:		
Furnished steel bolts for press	2	2.30
Cut reams white paper	436	.80
Appropriation for contingencies of the Army:		
Engraved plate for certificates of proficiency for engineer officers	1	598.00
National banks:		
Engraved face plates	332	\$23,800.00
Post-Office Department:		
Furnished rubber-faced stamps for marking proposals	2	11.25
Altered plates for inspectors' commissions	2	4.45
War Department:		
Repaired seal and press	1	5.75
Expenses of printing portraits and vignettes:		
Printed plain proofs	230	11.50
Public Printer:		
Numbered and perforated foreign-letter labels	500,000	225.00
Perforated foreign-letter labels	73,696	11.07
Perforated sheets of misdirected labels	3,108	3.73
Perforated sheets of letter labels	7,550	9.06
Albert Daggett:		
Furnished large postal-card plates	64	316.80
Henry Martin:		
Furnished pounds of dried pulp	700	14.00

No. 6.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS OF THE DEPARTMENT, ETC.—Continued.

Items.	Number.	Amount.
Otella Duke:		
Furnished pounds of dried pulp.....	1,400	\$28.00
E. G. Wheeler:		
Furnished pounds of dried pulp.....	116,950	2,339.00
Total		29,548.36
The amounts charged for the following materials were transferred from the appropriations stated and deposited to the credit of materials and miscellaneous expenses, Bureau of Engraving and Printing:		
Appropriation for sealing and separating United States securities:		
Furnished pounds of seal-red ink	120	480.00
Furnished pounds of carmine ink	44	264.00
Furnished pounds of oleine compound	2	.36
Furnished pounds of rotten stone	2	.12
Furnished yards of thin muslin	3,140½	76.63
Furnished yards of bleached cotton	10	.90
Furnished feet of gutta-percha belting	96	6.48
Furnished feet of leather belting	45	1.80
Furnished feet of lace leather	14	3.29
Furnished reams of book paper	17½	31.22
Furnished reams of white paper	3½	1.70
Furnished quires of manila paper	4	.69
Furnished gallons of sperm oil	20	15.60
Furnished gallons of benzine	205½	18.50
Furnished gallons of linseed oil	1	.60
Furnished gallons of kerosene oil	3	.39
Furnished gallons of mordant oil	1	3.80
Furnished quarts of neat's-foot oil	1	.15
Coast and Geodetic Survey Office:		
Furnished pounds of black ink	900	\$450.00
Furnished pounds of whiting	226	2.83
Furnished gallons of weak oil	20	20.00
Furnished yards of printers' blankets	16	136.00
Furnished yards of rubber cloth	3½	2.50
Hydrographic Office:		
Furnished pounds of black ink	525	262.50
Furnished gallons of medium oil	30	33.00
Chief of Engineers' Office, U. S. Army:		
Furnished pounds black ink	50	25.00
Furnished gallons medium oil	2	2.20
Geological Survey Office:		
Furnished pounds of black ink	50	25.00
Furnished pounds of brown ink	5	2.50
Furnished pounds of blue ink	5	2.65
Total		1,870.41
The amounts charged for the following work were paid for from the appropriations of the Bureau of Engraving and Printing:		
Portraits of Hon. Lewis F. Watson:		
Engraved plate	1	343.00
Portraits of Hon. James Phelan:		
Engraved plate	1	345.00
Portraits of Hon. James P. Walker:		
Engraved plate	1	454.00
Disbursing officers' checks:		
Engraved four subject plate for Department of Agriculture	1	450.00
Interest checks:		
Engraved plate for 4½ per cent checks, continued at 2 per cent	1	125.60
Internal-revenue stamps:		
Altered plates for special tax		314.55
Post-Office Department:		
Printed small postal-card specimens	234	11.50
Miscellaneous items:		
Furnished wooden strips for paper-cutting machine	24	4.35
Furnished automatic registers for Government mill	3	91.15
Engraved steel seal	1	12.95
Engraved brass seal	1	7.50
Sharpened knife for paper-cutting machine	1	.75
Total		2,160.35

RECAPITULATION.

Amount of miscellaneous work done, deposited on account of miscellaneous receipts	\$29,548.36
Amount of materials furnished, deposited to credit of materials, and miscellaneous expenses, Bureau of Engraving and Printing	1,870.41
Amount of miscellaneous work done, paid for from the appropriations of the Bureau of Engraving and Printing	2,160.35
Total	33,579.12

NO. 7.—STATEMENT OF THE VARIOUS CLASSES OF SECURITIES AND OTHER WORK
PROPOSED TO BE EXECUTED IN THE FISCAL YEAR 1891.

Class of work.	Number of sheets.	Class of work.	Number of sheets.
United States notes, Treasury notes and certificates	14, 875, 000	Patent certificates	30, 000
United States registered bonds	7, 000	Pension certificates	375, 000
Pacific Railroad registered bonds	1, 000	Location certificates	2, 000
National currency, series of 1875	179, 500	Certificates of authority to commence business	300
National currency, series of 1882	1, 815, 000	Certificates of extension of charter	40
Internal-revenue stamps	35, 328, 500	Post-office warrants	120, 000
Customs stamps	430, 000	Post-office transfer drafts	15, 000
Pension checks	1, 200, 000	Post-office collection drafts	6, 000
Disbursing officers' checks	303, 000	Post-office inspectors' commissions	250
Interest checks	30, 000	Non-commissioned officers' warrants	5, 200
Transfer checks	6, 000	Navy officers' commissions	250
District of Columbia checks	15, 000	Commissions for judges, marshals, and attorneys, and miscellaneous	205
Drafts on warrants	20, 000	Portraits of deceased members of Congress, etc	100, 000
Transfer orders	400		
Debenture certificates	20, 000	Total	54, 904, 645
Registry certificates	5, 000		
License certificates, steamboat inspection	15, 000		

Printing letter heads, note heads, etc	4, 000
Numbering and perforating letter labels	600, 008
Perforating sheets of letter labels	15, 000
Engraving national currency face plates	340
Engraving miscellaneous plates	20
Engraving postal-card plates	60
Repairing numbering and canceling machines for Treasury Department	4
Repairing knives for cutting machines for Treasury Department	4
Dies and seals for Treasury Department	3
Producing and drying pounds of pulp from maceration	120, 000

NO. 8.—STATEMENT SHOWING THE ANNUAL PRODUCTION OF SECURITIES IN SHEETS AND THE EXPENDITURES BY THE BUREAU OF ENGRAVING AND PRINTING FOR THE LAST FIFTEEN FISCAL YEARS.

Fiscal year.	U. S. notes, bonds, and certificates.	National currency.	Internal-revenue stamps.	Customs stamps.	Checks, drafts, certificates, etc.	Total number of sheets produced.	Expenditures.	Average cost per 1,000 sheets.	Average number of employes.	Average number of sheets per employe.
1878.....	2,610,148	2,422,764	7,014,133	480,017	571,694	13,098,756	\$538,861.33	\$41.14	522	25,093
1879.....	4,946,948	1,938,564	13,752,562	182,250	573,706	21,394,030	814,077.01	38.05	804	26,609
1880.....	5,931,840	1,379,588	15,335,354	197,179	761,124	23,605,085	883,171.95	37.41	905	26,083
1881.....	5,333,812	1,831,476	17,981,693	197,000	673,680	26,017,661	901,165.26	34.04	958	27,158
1882.....	5,571,597	2,069,011	22,561,057	277,400	633,419	31,112,484	936,757.62	30.11	1,011	30,774
1883.....	6,775,250	2,456,755	32,991,641	410,700	696,400	33,330,746	1,104,986.43	33.15	1,173	28,415
1884.....	6,127,000	2,068,193	20,859,407	293,000	858,299	30,205,899	977,301.85	32.35	1,193	25,319
1885.....	5,214,668	2,479,868	19,541,971	255,314	725,879	28,217,706	965,195.47	34.21	1,133	24,905
1886.....	2,645,625	2,331,623	20,607,750	283,500	786,998	26,655,496	763,207.84	28.63	886	30,085
1887.....	6,472,959	711,907	24,366,700	314,700	785,941	32,652,207	794,477.90	24.33	840	38,872
1888.....	9,342,001	1,307,547	25,950,988	420,200	1,020,248	38,040,984	948,995.53	24.95	895	42,504
1889.....	8,260,387	940,934	28,579,055	373,000	1,053,785	39,207,164	832,577.78	23.79	917	42,756
1890.....	7,746,027	955,693	26,305,488	304,600	1,200,311	36,512,719	1,012,789.18	27.74	99 2	36,807
1891.....	10,265,470	968,529	33,163,696	337,000	1,655,686	46,390,881	1,265,263.29	27.27	1,161	39,857
1892.....	11,971,418	1,757,026	36,466,196	298,625	2,015,123	52,508,438	1,316,585.89	25.07	1,358	38,666

NO. 9.—STATEMENT SHOWING THE NUMBER OF EMPLOYÉS ON THE FIRST DAY OF EACH MONTH SINCE JULY 1, 1877.

Months.	Fiscal years.														
	1877-'78.	1878-'79.	1879-'80.	1880-'81.	1881-'82.	1882-'83.	1883-'84.	1884-'85.	1885-'86.	1886-'87.	1887-'88.	1888-'89.	1889-'90.	1890-'91.	1891-'92.
July.....	479	653	901	903	945	1,003	1,214	1,173	912	839	864	916	926	1,097	1,238
August.....	459	677	883	934	979	1,090	1,219	1,165	907	828	879	915	951	1,094	1,333
September.....	487	679	896	956	988	1,110	1,202	1,175	902	824	879	913	962	1,116	1,363
October.....	531	732	896	960	1,004	1,163	1,199	1,175	901	824	892	911	970	1,121	1,379
November.....	492	796	897	949	1,014	1,187	1,195	1,170	889	835	894	906	985	1,146	1,376
December.....	496	844	909	964	1,017	1,203	1,187	1,163	888	844	893	901	989	1,169	1,383
January.....	513	835	896	967	1,038	1,218	1,188	1,154	885	847	892	913	990	1,170	1,389
February.....	529	853	911	983	1,035	1,228	1,186	1,153	881	848	905	926	1,006	1,168	1,388
March.....	563	812	908	984	1,037	1,226	1,182	1,145	875	848	907	924	1,008	1,171	1,379
April.....	571	869	917	973	1,031	1,223	1,185	1,048	868	846	908	925	1,011	1,201	1,374
May.....	567	929	921	968	1,024	1,214	1,182	1,043	862	844	913	923	1,041	1,229	1,345
June.....	579	916	922	954	1,016	1,212	1,178	1,035	861	845	913	924	1,074	1,246	1,384

(No. 6.)

REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, October 1, 1892.

SIR: In compliance with the request contained in your letter of July 15, 1892, I have the honor to submit the following report of the business transacted in this office during the fiscal year ending June 30, 1892.

WARRANTS.

The following warrants were received, examined, countersigned, entered on registers, and posted into ledgers under their several heads of appropriations, viz:

Kind of warrant.	Number.	Amount.
APPROPRIATION.		
Treasury proper.....	22	\$39,209,055.67
Public debt.....	1	413,300,826.85
Diplomatic and consular.....	7	2,055,124.98
Customs.....	14	23,125,704.21
Internal revenue.....	7	16,725,651.49
Judiciary.....	7	4,860,252.03
Interior civil.....	13	9,566,579.02
Indians.....	21	9,077,820.30
Pensions.....	3	134,641,000.00
War.....	10	30,502,336.02
Navy.....	9	34,649,931.46
Total.....	114	717,714,282.03
PAY (ACCOUNTABLE AND SETTLEMENT).		
Treasury proper.....	7,650	51,593,863.33
Public debt.....	27	366,604,255.80
Diplomatic and consular.....	4,207	1,775,572.71
Customs.....	4,559	21,357,879.70
Internal revenue.....	3,383	14,453,324.25
Judiciary.....	3,955	4,787,220.20
Interior civil.....	3,021	10,276,624.04
Indians.....	4,735	11,578,831.98
Pensions.....	4,312	140,423,979.66
War.....	4,288	49,848,949.20
Navy.....	1,884	35,457,087.42
Total.....	42,021	708,157,588.29

Kind of warrant.	Number.	Amount.
COVERING (REPAY).		
Indians	315	\$422,687.38
Pensions	374	4,950,022.36
War	1,204	3,094,666.84
Navy	293	6,247,255.21
Miscellaneous: Customs, internal revenue, public debt, diplomatic and consular, Treasury, Judiciary, and Interior civil	2,821	4,535,739.05
Total	5,007	19,250,370.84
COVERING (REVENUE).		
Customs	1,607	164,639,359.01
Lands	1,376	3,572,659.42
Internal revenue	981	163,983,630.08
Miscellaneous	7,740	410,518,086.08
Total	11,704	742,713,734.59
Grand total	58,846	2,187,835,975.75

The following accounts have been received from the auditing officers, revised, recorded, and the balances therein certified to the Register of the Treasury, viz:

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings
FROM THE FIRST AUDITOR.			
1. <i>Judiciary:</i> Accounts of United States marshals for fees and expenses; fees of witnesses; fees of jurors; support of prisoners; pay of bailiffs, etc.; miscellaneous expenses United States courts; supervisors of election; special deputy marshals; fees of district attorneys; compensation of assistant attorneys; fees of clerks of United States courts; fees of United States commissioners; salaries of district attorneys; salaries of marshals; salaries of United States judges; salaries and expenses United States Court of Claims; excess of official emoluments; pay of judgments of Court of Claims, and miscellaneous accounts connected with the administration of the courts, or payable from an appropriation pertaining to the judicial branch of the Government	10,366	322,451	\$11,510,780.39
2. <i>Public debt:</i> Accounts of the Treasurer of the United States for United States bonds redeemed; payment of interest on the public debt by checks and by redemption of coupons; interest on Navy pension fund; currency certificates of deposit; one and two year notes and compound interest notes; gold certificates; refunding certificates; interest on Pacific Railroad bonds; purchase of bonds for sinking fund Pacific Railroad companies; destruction of gold and silver certificates; destruction of legal-tender notes, old demand notes, and fractional currency; old funded debt of District of Columbia	646	816,441	485,754,506.69
3. <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 therefrom	4	60,234	3,551,818,573.98
4. <i>Assistant treasurer's accounts:</i> Accounts of the several assistant treasurers of the United States for salaries of employes and incidental expenses of their offices	73	2,708	411,425.61
5. <i>Mint and assay offices:</i> Accounts for gold, silver, and nickel coinage; for bullion; for salaries of officers and employes, and for bullion deposits, purchases, transfers, etc	379	103,968	875,721,863.49
6. <i>Transportation of coin and securities:</i> Accounts of express companies for transportation of coin, United States currency, national bank notes, coin certificates, registered and coupon bonds, mutilated and incomplete securities, national bank notes for redemption, stamps, stationery, etc	386	79,878	211,270.29

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM THE FIRST AUDITOR.			
7. <i>Congressional:</i> Accounts for salaries and mileage of Senators and Representatives; for salaries of officers and employees, and for contingent expenses of the two Houses of Congress.....	136	15,513	\$4,266,551.81
8. <i>Executive:</i> Accounts for salaries and contingent expenses of the Executive Office; of the disbursing clerks of the several Executive Departments for salaries, contingent expenses, and disbursements relating to such Departments.....	901	204,931	18,854,289.21
9. <i>Public Printing:</i> Accounts of the Public Printer for salaries and wages of employees of the Government Printing Office, for purchase of material, and for the contingent expenses of the same.....	191	83,012	3,439,194.27
10. <i>Library of Congress:</i> Accounts of the Librarian of Congress for salaries and expenditures under appropriations provided by law; of the disbursing agent of Joint Library Committee of Congress for salaries and expenditures.....	55	789	145,626.10
11. <i>District of Columbia:</i> Accounts of the Commissioners of the District for disbursements under the several appropriations provided by Congress; for expenditures, one-half of which is paid from revenues of the District; general accounts between the United States and the District of Columbia; and of the collector of taxes with the District of Columbia.....	547	72,757	7,451,535.69
12. <i>World's Columbian Exposition:</i> Accounts for expenses incurred by the National Board of Commissioners in connection with the international exhibition in celebration of the four hundredth anniversary of the discovery of America.....	29	2,540	297,842.26
13. <i>Public buildings and grounds:</i> Accounts for the purchase of sites and construction of public buildings in the States and Territories; for salaries of employees payable from appropriations for public buildings; compensation of custodians and janitors, and for fuel, lights, water, etc.; for repairs of the Capitol and extension of grounds; Washington Monument: care and improvement of public grounds in the District of Columbia, under the Chief Engineer of the Army; for construction of building for Library of Congress.....	467	86,820	11,578,502.98
14. <i>Territorial:</i> Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories.....	229	4,186	231,157.73
15. <i>Inspection of steam vessels:</i> Accounts for salaries and incidental expenses of inspectors of steam vessels.....	1,335	9,528	203,079.45
16. <i>Outstanding liabilities:</i> Accounts for the payment of drafts and checks outstanding for three years or more, the funds against which they were drawn having been covered into the Treasury.....	142	174	22,367.54
17. <i>Miscellaneous:</i> Accounts for salaries, contingent expenses, and expenditures authorized by law in the Bureau of Engraving and Printing, Coast and Geodetic Survey, Bureau of Labor, Bureau of Ethnology, United States Fish Commission, United States Civil Service Commission, Interstate Commerce Commission, Pacific Railroad Commission, Government Hospital for the Insane, Columbian Institution for the Deaf and Dumb, Freedman's Hospital, Garfield Hospital, and Howard University; for payments for Agricultural Experiment Stations in the States and Territories and for Colleges of Agriculture and the Mechanic Arts; for payments to Providence Hospital, the Maryland Institution for the Instruction of the Blind, and the American Printing House for the Blind; for salary and expenses reporter United States Supreme Court; for reporting decisions of United States Court of Claims; for suppressing counterfeiting and other crimes; for protection and improvement of Hot Springs Reservation; for stationery for Treasury Department and its various branches, for paper for the national currency; with railroads for transportation of Government agents and property; transfer accounts of various kinds, and for sales of old material, etc., for all Departments of the Government, subordinate bureaus, offices, and public buildings.....	953	66,802	5,768,635.64
Total from First Auditor.....	16,839	1,932,732	4,977,707,253.12

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
FROM FIFTH AUDITOR.			
18. <i>Foreign intercourse:</i> Accounts for salaries and compensation of all officers connected with the diplomatic and consular service of the United States; for fees collected by consular officers and for services to American vessels and seamen; for contingent expenses (rent, postage, stationery, etc.) of United States legations and consulates; for loss on bills of exchange in the diplomatic and consular service; for clerk hire; expenses of prisons for American convicts, and such other incidental expenses as are allowed by Congress; relating to relief, protection, and transportation of American seamen in foreign countries; of the United States bankers at London, for disbursements for the foreign service of the Government and for fees deposited with them by the United States consular officers; of the disbursing clerk of the Department of State for all disbursements made by him relating to the foreign service arising under treaties and conventions (including judgments of the Court of Alabama Claims); of agents and commissioners of the United States to international expositions and congresses; for allowances for widows and heirs of diplomatic and consular officers who die abroad, and for estates of American citizens dying abroad received and accounted for by United States consular officers	3,896	60,349	\$4,412,527.23
19. <i>Internal revenue:</i> (a) Accounts of collectors of internal revenue for collections. (b) Accounts of collectors acting as disbursing agents. (c) Miscellaneous internal-revenue accounts, including accounts with the Commissioner of Internal Revenue for stamps; for salaries, office Commissioner of Internal Revenue; for compensation of gaugers and internal-revenue agents; for transportation for the internal-revenue service, and for the settlement of all claims arising under the internal-revenue and direct-tax laws	3,381	207,761	697,013,423.16
20. <i>Miscellaneous:</i> Accounts for salaries and contingent expenses of the Department of State; for contingent expenses of Post-Office Department and Patent Office; relating to the census; for the preservation of collections, National Museum, and for international exchanges, Smithsonian Institution	652	60,801	5,747,894.27
Total from Fifth Auditor	7,929	328,911	707,173,844.66
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
21. <i>Public Lands:</i> Accounts of surveyors-general for salaries and contingent expenses of their offices; of deputy surveyors for surveying under contract; of receivers of public moneys for sale of public lands; of receivers acting as disbursing agents for payment of salaries; contingent expenses, expenses of depositing public moneys and hearing-fees; for the refunding of purchase money for lands erroneously sold; for the refunding of deposits in excess of the amount required for the survey of private land claims; miscellaneous, such as accounts with States for per centum of net proceeds of sales of the public lands within their respective boundaries, and for payments of swamp and overflowed land within their boundaries erroneously sold by the United States; with railroads for transportation for the public land service; for stationery and printing furnished to surveyors-general, registers, and receivers	4,030	111,466	7,006,495.56

RECAPITULATION.

Accounts from—	No. of accounts.	No. of vouchers.	Amounts involved in footings.
First Auditor	16,839	1,932,732	\$4,977,707,253.12
Fifth Auditor	7,929	328,911	707,173,844.66
Commissioner General Land Office	4,030	111,466	7,006,495.56
Grand total	28,798	2,373,109	5,691,887,593.34

REQUISITIONS.

Requisitions for advances of money from the Treasury to disbursing officers examined, recorded, and passed.....	4,958
Requisitions of the Secretary of State in payment of drafts of United States diplomatic and consular officers, drawn on the Department of State.....	1,235
Requisitions issued by the First Comptroller in payments of drafts of United States consular officers, drawn on the Treasury Department.....	941
Requisitions on the chief clerk and the stationery clerk of the Department of sundry supplies and stationery for the use of the office.....	271
Total.....	7,405

MISCELLANEOUS WORK.

Official letters written.....	19,781
Letters received, briefed, and referred.....	7,898
Bonds, contracts, and powers of attorney examined, approved, registered, and filed.....	4,532
Certificates of deposit examined, indorsed, and referred.....	1,980
Internal-revenue stamp books counted and certified.....	45,953
Copies of reports on accounts made and transmitted.....	780
Bonds of indemnity examined and approved.....	163
Accounts received and registered.....	28,601
Accounts indexed.....	25,153
Warrants examined and checked on register of accounts.....	13,840
Folios copied.....	32,567
Judgments of the Court of Claims and of circuit and district courts examined and certified.....	8
Consular drafts registered.....	1,147

The foregoing statement omits mention of a very large amount of official work, principally 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 claims presented; the decision upon applications for the issuing of duplicates in lieu of bonds and other securities lost or 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.

I renew the recommendations made in my last annual report in regard—

First. To suits brought against the United States;

Second. To the importance of some statute of limitation which will fix some time within which claims shall be presented for payment against the Government;

Third. Double compensation allowed persons holding office under the United States;

Fourth. Collections of balances due to the United States; and

Fifth. Individual deposits for surveying public lands.

These subjects are of public importance, and, in my judgment, the attention of Congress should be invited to them.

It is with pleasure that I commend the persons employed in this Bureau for the faithful and intelligent manner in which they have discharged their respective duties.

A. C. MATTHEWS,
Comptroller.

The SECRETARY OF THE TREASURY.

(No. 7.)

REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington D. C., August 30, 1892.

SIR: The following report for the fiscal year concluded June 30, 1892 is respectfully submitted.

Total number of accounts, claims, and cases settled.

From--	1892.		1891.	
	Number.	Amount.	Number.	Amount.
Second Auditor.....	31, 603	\$32, 637, 359	24, 662	\$27, 348, 754
Third Auditor.....	17, 971	123, 272, 312	13, 116	122, 912, 594
Fourth Auditor.....	2, 497	29, 773, 336	2, 693	26, 596, 232
Various sources.....	6, 029	36, 294	10, 261	26, 482
Grand total.....	58, 100	185, 719, 301	50, 732	176, 884, 062

In noting the commendable record as indicated in the above table, it affords me great satisfaction to say that the employés of this office have been faithful and efficient.

Claims and accounts coming from the Second, Third, and Fourth Auditors' offices of the Treasury are finally settled by the Second Comptroller.

The entire force of the Second Comptroller's Office during the past fiscal year, consisted of the Comptroller, deputy comptroller, 7 chiefs, 56 clerks, 1 messenger and 3 laborers—in all 69. Out of the 56 clerks the average number employed was 49.

The office is composed of seven divisions, known as the navy division (5 clerks), army back-pay and bounty division (12 clerks), army paymaster's division (6 clerks), Indian division (4 clerks), quartermaster's division (9 clerks), pension division (10 clerks), and miscellaneous claims division (10 clerks). Each division has a chief.

A detailed statement of claims and accounts disposed of during the year in each division, including a general statement of their character, is as follows:

ARMY BACK-PAY AND BOUNTY DIVISION.

Character of the claims.	Number.	Amount.
Soldiers' pay and bounty allowed.....	10, 623	\$1, 234, 254
Soldiers' pay and bounty disallowed.....	15, 263	12, 670
Total.....	25, 886	1, 246, 924

Miscellaneous work of the division.

Settlements entered	25,886
Rehearings of cases	275
Official letters written	5,272

On July 1, 1892, there remained on hand and unadjusted in this division 4,986 claims, estimated to be 79 days' work of the division.

ARMY PAYMASTERS' DIVISION.

Character of the accounts.	Number.	Amount.
Army paymasters, for pay of the Army	421	\$14,457,636
Soldiers' Home	364	354,332
National Home for Disabled Volunteer Soldiers	36	2,656,860
Special army accounts	299	24,583
Disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories and arsenals	175	3,407,950
Disbursing officers of the Medical Department, for medical and hospital supplies and services	164	718,444
Recruiting officers, for regular recruiting services	10	30,862
Miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's and Commanding General's offices, artillery schools, etc.	96	258,914
Miscellaneous claims of the Army Pay Department	72	21,801
Arming and equipping the militia, act February 12, 1887	39	202,826
Total	1,676	22,134,208

Miscellaneous work of the division.

Muster and pay-rolls examined	11,643
Single vouchers examined	100,045
Settlements entered	1,676
Differences recorded (pages)	424
Rehearings of cases	21
Official letters written	421
Office reports of absence of employés	12
Requisitions for office furniture, etc.	215
Requisitions for stationery supplies	449

On July 1, 1892, there were on hand and unadjusted in this division 97 army paymasters' accounts, 43 Soldiers' Home accounts, 90 medical accounts, and 2 miscellaneous claims, making about twenty days' work of the division.

ARMY PENSION DIVISION.

Character of the accounts, etc.	Number.	Amount.
Accounts of pension agents for army pensions	827	\$98,819,847
Pension reimbursement claims allowed	2,702	111,213
Pension reimbursement claims disallowed	229	
Pension agents' checks, with evidence, examined	1,449	60,190
Total	5,207	98,991,250

Miscellaneous work of the division.

Single vouchers examined	2,316,385
Settlements entered	3,503
Differences recorded (pages)	225
Requisitions recorded	632
Official letters written	1,242

On July 1, 1892, there remained on hand, not adjusted, in this division, 7 pension agents' accounts, making about twenty-four days' work for the division.

QUARTERMASTERS' DIVISION.

Character of the accounts.	Number.	Amount.
Disbursing officers of the Quartermaster's Department for regular and incidental expenses	1, 131	\$9, 569, 833
Disbursing officers of the Subsistence Department.	725	2, 847, 198
Disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, etc.	106	8, 746, 123
Disbursing officers of the Signal Service	56	48, 361
Total	2, 018	21, 211, 515

Miscellaneous work of the division.

Single vouchers examined	287, 521
Settlements entered	2, 018
Contracts recorded and filed	5, 288
Official letters written	707

On July 1, 1892, there remained in this division, unadjusted, 36 quartermasters' accounts, 25 subsistence accounts, 20 accounts of engineer officers, and 3 signal service accounts, estimated to be forty days' work of the division.

NAVY DIVISION.

Character of the accounts.	Number.	Amount.
Paymasters of the Navy at navy yards and navy agents	251	\$26, 438, 055
Disbursing officers of the Marine Corps	13	711, 449
Navy pension agents for Navy and Marine Corps	15	1, 554, 728
Miscellaneous naval accounts	365	862, 717
Navy financial agents	5	47, 346
Officers and sailors' back pay, bounty, and prize money allowed	1, 706	159, 041
Officers and sailors' back pay, bounty, and prize money disallowed	142	
Total	2, 497	29, 773, 336

Miscellaneous work of the division.

Master and pay rolls examined	2, 695
Single vouchers examined	84, 352
Settlements entered	2, 497
Rehearings of cases	35
Official letters written	290

On July 1, 1892, there remained in this division, unadjusted, 3 navy paymasters' accounts, 3 navy pension accounts, 3 miscellaneous accounts, 6 back pay and bounty claims, or about ten days' work of the division.

INDIAN DIVISION.

Character of the accounts.	Number.	Amount.
Indian agents' current and contingent expenses, annuities, and installments	302	\$3, 317, 679
Miscellaneous Indian claims allowed	3, 739	5, 338, 548
Total	4, 041	9, 256, 227

Miscellaneous work of the division.

Invoices charged for adjustment of transportation claims, etc.	51, 910
Master and pay rolls examined	6, 083
Single vouchers examined	115, 640
Settlements entered	4, 041
Differences recorded (pages)	1, 424
Rehearings of cases	1
Official letters written	510

On July 1, 1892, there were on hand, and not adjusted in this division, 52 Indian agents' accounts and 64 miscellaneous Indian claims, not exceeding thirty days' work of the division.

MISCELLANEOUS CLAIMS DIVISION.

Character of the claims, etc.	Number.	Amount.
Claims for quartermasters' stores and commissary supplies, act July 4, 1864.....	248	\$331, 425
Claims for lost property, act March 3, 1849.....	2, 124	305, 684
Claims for lost property, act March 3, 1885.....	40	555
War claims of States, act July 27, 1861, etc.....	2	1, 066, 229
Claims for army transportation.....	507	373, 267
Telegraph accounts.....	59	87, 842
General miscellaneous claims.....	7, 766	904, 545
Duplicate checks approved.....	799	36, 294
Total.....	11, 545	3, 105, 841
Included in the above are claims examined and disallowed.....	7, 964	1, 611, 447

Miscellaneous work of the division.

Requisitions recorded.	Number.	Amount.
War Department.....	5, 673	\$56, 868, 715. 25
Navy Department.....	2, 222	42, 524, 887. 18
Interior Department, pension requisitions.....	5, 032	149, 540, 703. 25
Interior Department, Indian requisitions.....	5, 080	11, 962, 106. 06
Total.....	18, 007	260, 896, 411. 74

Bonds recorded and filed.....	105
General office entries of reference and adjustment of cases.....	10, 782
Settlements entered.....	10, 746
Rehearings of cases.....	36
Official letters written.....	1, 090
Single vouchers examined.....	92, 160

The stenographer and typewriter for the office is borne on the rolls of this division.

On July 1, 1892, there were on hand awaiting adjustment 74 claims for loss of private property, 4 State war claims, 20 army transportation claims, 2 Oregon and Washington Territory war claims, and 14 miscellaneous claims, estimated to be five days' work of the division.

Suits.

Transcripts for suits during the year.....	1
Amount recovered and paid into the Treasury from suits begun in previous years.....	\$14, 397. 31

REMARKS.

The public property has been reported, stationery properly regulated, rooms in good repair, and the office library numbers about 1,500 volumes.

Very respectfully,

B. F. GILKESON,
Second Comptroller.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

(No. 8.)

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington, D. C., October 25, 1892.

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, 1892:

Auditor's certificates on hand July 1, 1891	387	
Auditor's certificates received	6,377	
		6,76
Auditor's certificates examined and passed	6,601	
Auditor's certificates canceled	2	
		6,603
Auditor's certificates on hand June 30, 1892		161
Accounts on hand July 1, 1891	955	
Accounts received	16,484	
		17,439
Accounts adjusted	17,087	
Accounts returned to Auditor	2	
		17,089
Accounts on hand June 30, 1892		350
Estimates received and examined		2,449
Requisitions issued		2,449
Amount involved in requisitions	\$16,576,942.57	
Letters received		24,742
Letters written		9,718
Letters recorded		7,657
Stubs of receipts for duties and fees returned by collectors		189,436
Stubs of receipts for duties and fees examined and summarized		204,031
Tonnage stubs received and entered		14,886
Tonnage stubs examined		14,502
Auditor's certificates registered		6,385
Auditor's certificates recorded		6,195
Auditor's certificates checked by stubs		3,098
Appointments registered		2,910
Oaths examined and registered		2,578
Official bonds examined and approved		29
Commissions transmitted		33
Papers filed, noted, and referred		19,663
Number of attorneys registered		411
Average number of clerks employed		28

There was paid into the Treasury from sources the accounts relating to which are settled in this office:

Customs (duties on merchandise).....	\$176,816.485.51
Customs (unclaimed merchandise).....	466.20
Customs (tonnage).....	636,012.44
Labor, drayage, and storage.....	66,278.50
Services of United States officers.....	283,225.65
Weighing fees.....	34,584.34
Mileage of examiners.....	6,202.88
Customs officers' fees.....	100,336.13
Fines, penalties, and forfeitures.....	227,030.71
Emolument fees.....	191,591.45
Immigration fund.....	330,128.65
Proceeds of Government property sold.....	4,213.02
Assessments for deaths on shipboard.....	960.00
Rent.....	5,580.68
Interest on debts due the United States.....	148.71
	<hr/>
	178,703,244.87

Proceeds of Government property sold.

Revenue-Cutter Service.....	7.00
Light-House Service.....	924.12
Marine-Hospital Service.....	453.12
Customs.....	2,828.78
	<hr/>
	4,213.02

Rent.

Alaska:	
M. Pracht, collector.....	\$284.95
E. T. Hatch, collector.....	2,065.86
	<hr/>
	2,350.81
Genesee, N. Y., H. Hebing, collector.....	5.00
Milwaukee, Wis., J. A. Watrous, collector.....	1,760.79
New York, N. Y., J. B. Erhardt, collector.....	31.08
New Orleans, La., H. C. Warmoth, collector.....	15.00
Omaha, Nebr., W. H. Alexander, surveyor.....	1,418.00
	<hr/>
	5,580.68

Interest on debts due the United States.

New York, N. Y., F. Hendricks, collector.....	135.28
New Orleans, La., H. C. Warmoth, collector.....	6.43
Teche, La., J. R. Jolley, collector.....	7.00
	<hr/>
	148.71

And there was paid out of the Treasury on the following accounts:

Expenses of collecting revenue from customs.....	\$6,646,276.05
Debentures and drawbacks.....	3,688,999.66
Expenses of Revenue-Cutter Service.....	993,942.82
Excess of deposits.....	3,063,211.96
Construction and maintenance of lights.....	2,974,925.51
Expenses of regulating immigration.....	232,944.09
Marine-Hospital Service.....	556,678.65
Life-Saving Service.....	1,063,547.22
Compensation in lieu of moieties.....	19,958.49
Salaries agents seal fisheries, Alaska.....	16,071.33
Statistics relating to fur industries, etc., Alaska.....	5,265.54
Protecting seal and salmon fisheries.....	2,954.08
Expenses of local appraisers at quarterly meetings.....	2,382.20
Quarantine service.....	77,599.42
Quarantine station for neat cattle.....	15,386.72
Enforcement of the Chinese exclusion act.....	63,021.70

Enforcement of the alien contract law	\$98,660.00
Detection and prevention of frauds on customs revenue	21,316.42
Revenue steamers	11,801.19
Steam tenders for light-house districts	266,378.20
Proceeds of goods seized and sold	13.80
Unclaimed merchandise	1,883.25
Refunding money erroneously received and covered into Treasury ..	295.76
Refunding penalties and charges erroneously exacted	33,597.70
Services to American vessels	27,116.07
Salaries shipping service	60,510.65
Admission of foreign goods to Columbian Exposition	29,115.77
Expenses of U. S. ship <i>Albatross</i> in Alaska waters	14,436.42
	<hr/>
	19,988,290.67

I inclose herewith the statements (A) of transactions in bonded goods as shown by the adjusted accounts; (B) statement of transactions in transportation; (C) statement of transactions in exportation; (D) merchandise transported without appraisement under act June 10, 1880; (E) approximate statement of merchandise for immediate transportation without appraisement imported under consular seal pursuant to Department circular No. 100, July 2, 1891.

Respectfully yours,

SAML. V. HOLLIDAY,
Commissioner of Customs.

THE SECRETARY OF THE TREASURY.

APPENDIX.

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS OF THE SEVERAL DISTRICTS

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1891.	Warehoused and bonded.	Constructively warehoused.	Rewarehoused and bonded.	Constructively rewarehoused.
Albany	\$10,449.95	\$15,498.65		\$12,100.33	\$163,700.43
Albemarle					1,296.08
Alexandria					103.41
Apalachicola	448.80				
Arizona	577.50	789.00	\$8,485.07	2,241.75	4,914.58
Baltimore	127,027.03	630,328.61	98,633.85	55,082.34	7,259.48
Bangor		237.30	2,201.45	446.64	
Barnstable		64.00		1,488.26	
Bath	6,596.91	18,079.32	73,651.31	1,098.67	
Belfast				28.36	990.73
Boston	1,679,248.76	6,487,058.34	3,931,200.03	215,756.19	25,675.39
Brazos de Santiago			2,037.62		
Buffalo Creek	7,291.39	31,818.41	960,274.43	24,610.37	7,412.16
Cape Vincent	136.25	198.00	1,372.00		811.20
Castine	17.47	1,445.08		923.06	
Champlain	2,596.85	4,020.75	634,074.85		
Charleston	1,636.78	2,299.18		265.00	1,903.26
Cherrystone				156.80	
Chicago	359,633.77	1,469,188.11	148.95	168,231.89	81,986.72
Cincinnati	235,350.51	218,280.33		25,417.04	14,293.77
Columbus		750.85		60.00	295.00
Corpus Christi			159,789.97		1,547.16
Cuyahago	7,468.22	35,422.42		1,123.36	3,618.86
Delaware		1,337.50			
Denver	6,848.84	12,904.22		12,526.55	3,835.00
Detroit	154,328.39	374,645.11	25,216.47	84,354.30	2,624.23
Dubuque	725.00				
Duluth	377.50		113,732.46		196.25
Erie	21,230.10				711.90
Evansville					292.25
Fairfield	463.31	6,971.73		984.03	757.65
Fall River				14,501.71	57,571.19
Fernandina					82.95
Frenchmans Bay	97.30		231.36	848.80	1,473.81
Galveston	31,814.16	15,246.15	102,442.10		51,774.73
Genesee	22,489.03	147,063.15	16,350.80	15,772.53	10,631.55
Georgetown	8,171.67	11,651.63		830.82	4,733.47
Gloucester	7,126.56	64,724.55	1,536.80	5,059.17	122.50
Grand Rapids *					
Hartford	36,757.71	122,238.34		31,417.51	1,257.05
Huron		48,060.99	82,078.46		
Indianapolis	3,597.65	2,902.55		2,672.20	3,710.08
Kansas City	12,213.40	54,077.95		7,385.57	2,915.09
Key West	98,151.59	645,775.07	1,800.45	5,363.14	1,984.70
Lincoln		1,206.35			
Louisville	244,316.56	160,170.00		20,599.52	2,576.27
Machias		16.20		69.41	125.75
Memphis	8,886.35	30,896.72		1,002.26	
Miami	4,253.10	2,421.73		96.25	909.84
Milwaukee	9,541.12	18,555.85		19,659.48	18,803.31
Minneapolis	5,284.55	1,617.28		24,009.76	3,270.51
Minnesota	9,150.96	23,706.94	184.00	3,406.50	6,120.08
Mobile	1,634.15	4,697.55			799.73
Nashville	120.00	3,751.13			
Newark	6,913.40	8,013.70		195,420.40	37,500.20
New Bedford				487.30	56,584.17
Newburyport					178.55
New Haven	6,181.30	18,018.44		2,796.79	
New London					112.50
New Orleans	195,260.94	396,649.84	3,426,648.12	8,497.73	65,438.55
Newport					57,915.00
New York	11,908,843.34	39,513,061.08	46,574,671.00	546,045.69	359,041.04
Niagara			1,756,823.15		48.00
Norfolk		2,525.76		117.15	372.19
North and South Dakota			88,968.41		
Omaha	3,949.54	10,005.44		4,358.89	24,197.84
Oswegatchie	630.30	3,411.24	258,377.66	65.55	
Oswego		474,580.77	5,019.70		
Paso del Norte	1,462.40	6,821.77	11,282.82	3,938.95	3,407.65
Passamaquoddy	411.02	4,323.36	18,965.69	2,852.40	
Peoria				10,188.40	

*No report.

APPENDIX.

AND PORTS IN THE UNITED STATES DURING FISCAL YEAR ENDED JUNE 30, 1892.

Increased duties ascertained on liquidation, etc.	Withdrawals, duty paid.	Duties on merchandise sold.	Withdrawals for transportation.	Withdrawals for exportation.	Allowances and deficiencies.	Balance of bonds to secure duties on goods remaining in warehouse June 30, 1892.
\$9.37	\$182,993.76				\$328.06	\$18,436.91
	103.41			\$1,296.08		
	577.50		\$6,211.25	157.08		291.72
10,327.11	572,719.05	\$46.83	13,827.04	5,219.15		
	431.08		1,648.32	108,350.02	13,963.33	219,752.15
	5.60			568.71		237.28
	25,042.31			1,546.66		
				990.73	9,857.74	64,526.16
127,983.96	5,414,294.22		332,378.05	3,887,951.83	78,565.20	2,753,733.37
				2,057.62		
418.00	23,994.98		393,631.73	607,418.78		6,779.27
	804.40		1,372.00	316.25	6.80	18.00
	56.85			1,670.57		658.19
	60.00		172,845.20	464,822.90	1,282.75	1,681.60
	4,904.20					1,200.02
				156.80		
21,432.35	1,592,604.13	457.63	30,950.62	4,920.27	10,485.57	461,203.57
537.86	304,737.94		8,484.15		213.34	180,439.08
	1,105.85					
	504.81		149,174.57	11,657.75		
519.19	36,028.93				434.50	11,688.62
						1,337.50
77.97	22,207.96		3,972.00			10,012.62
78.25	206,953.49		9,512.08	88,170.55	186.07	336,424.56
	725.00					
	573.75		3,949.33	109,783.13		
	21,942.00					
	292.25					
14.76	7,694.32				55.21	1,441.95
151.68	72,224.58					
	82.95					
	14.10			2,637.17		
	26,962.91		1,972.10	151,526.73	13.00	20,802.40
	166,079.31		16,350.80			29,876.95
349.16	15,372.54				1,140.88	9,223.33
759.41	986.75		11,093.65	49,827.83	886.96	17,033.80
682.48	125,954.80		197.50		296.54	65,904.25
24.85	51.00		63,104.47	54,872.89	3.60	12,132.34
	9,605.18					3,277.30
453.51	36,507.75		1,050.90		284.87	39,202.00
4,761.80	642,973.03		8,903.10	11,591.50	13,419.53	80,949.59
	315.50					890.85
951.37	226,032.72		10,725.64		560.22	191,295.14
	1.15			210.21		
	31,401.58					9,383.75
	4,432.77					3,248.15
6.87	39,298.92		2,481.29	81.03	660.68	24,044.71
11.55	23,281.30				393.47	10,518.88
2.37	25,950.73		826.95	417.90	4,101.20	11,265.07
	6,203.95			799.73		
7.39	1,825.85				127.75	2,052.67
	940.80			236,121.80		10,785.10
139.00	56,483.17			240.00	487.30	
	169.75			8.80		
6.08	18,720.28		216.25	191.36	.76	7,873.96
	112.50					
8,415.08	393,533.44		120,886.10	3,429,146.83	10,309.69	147,034.20
	1,376.96			50,538.04		
639,927.60	32,015,575.97		1,212,060.38	49,080,303.59	1,609,532.61	15,623,618.10
			97,926.15	1,653,945.00		
	372.19		1,296.07	1,346.84		
			88,650.23	318.18		
4,946.12	41,514.88				1,066.60	5,376.35
	646.61		13,218.14	245,170.57	22.70	3,426.73
	115,703.32		202,869.01	157,949.55	1.69	3,076.90
	4,553.99		11,212.82	8,322.33	93.55	2,730.90
			7,702.25	17,435.06		1,415.16
.01	5,898.62					4,289.79

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS OF THE SEVERAL

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1891.	Warehoused and bonded.	Constructively warehoused.	Rewarehoused and bonded.	Constructively rewarehoused.
Perth Amboy.....					\$2,654.70
Philadelphia.....	\$654,458.46	\$2,673,027.56	\$54,815.15	\$103,298.01	34,353.69
Pittsburg.....	18,893.95	61,026.54		472.50	5,493.12
Plymouth.....	45,088.41			15,557.94	26,275.93
Portland.....	16,302.51	20,804.25	2,811,070.60	37,268.93	8,513.86
Portsmouth.....				118.40	97,716.07
Providence.....	14,153.68	65,699.30		7,941.70	3,707.39
Puget Sound.....	1,788.95	5,946.33		423.40	
Salem and Beverly.....				498.47	
Saluria.....	91.50		24,874.73	450.27	
San Diego.....	65.63	8,754.73	14.16	106.34	2,003.33
San Francisco.....	1,012,397.93	2,895,971.78	505,910.64	27,622.83	93,466.30
Savannah.....	10,207.33	7,025.85	136.75	209.38	244.43
Springfield.....					1,875.49
St. Johns.....	4,162.05				463.05
St. Joseph.....	716.40				727.80
St. Louis.....	50,280.53	126,848.40		9,994.24	24,628.04
Superior.....	640.47			157.25	1,329.23
Tampa.....	14,791.94	208,817.15		1,434.95	
Teche.....			721.97		
Vermont.....	1,925.17	1,961.05	2,815,974.40		2,686.40
Waldoboro.....		2,803.81			1,460.35
Wheeling.....					351.85
Willamette.....	33,631.26	50,696.50	122.15	728.03	1,789.59
Wilmington, N. C.....	1,644.54	2,952.07			10.25
Wiscasset.....	273.28	3,036.86		2,005.21	
Total.....	17,131,225.57	57,248,391.62	64,564,859.53	1,743,146.67	1,407,634.68

RECAPITULATION.

Balance due July 1, 1891.....	\$17,131,225.57
Warehoused and bonded.....	57,248,391.62
Constructively warehoused.....	64,564,859.53
Rewarehoused and bonded.....	1,743,146.67
Constructively rewarehoused.....	1,407,634.68
Increased duties ascertained on liquidation, etc.....	1,085,034.15
Total.....	143,180,292.22

The undermentioned districts and ports reported "no transactions" during the fiscal year 1891-'92:

Annapolis.	Eastern Maryland.	Natchez.	Southern Oregon.
Aroostook.	Edgartown.	Newport News.	St. Augustine.
Atlanta.	Galena.	Oregon.	St. Marks.
Beaufort, N. C.	Georgetown, S. C.	Paducah.	St. Marys.
Beaufort, S. C.	Great Egg Harbor.	Pamlico.	Stonington.
Bridgeton.	Kennebunk.	Pearl River.	Tappahanuock.
Bristol, etc.	Lacrosse.	Pensacola.	Wilmington, Cal. (now
Burlington, Iowa.	Little Egg Harbor.	Petersburg.	Los Angeles).
Burlington, N. J.	Los Angeles.	Richmond.	Yaquina.
Brunswick.	Marblehead.	Rock Island.	York.
Cairo.	Michigan.	Saco.	
Chattanooga.	Montana and Idaho.	Sandusky.	
Dunkirk.	Nantucket.	Sioux City.	

DISTRICTS AND PORTS IN THE UNITED STATES, ETC.—Continued.

Increased duties ascertained on liquidation, etc.	Withdrawals, duty paid.	Duties on merchandise sold.	Withdrawals for transportation.	Withdrawals for exportation.	Allowances and deficiencies.	Balance of bonds to secure duties on goods remaining in warehouse June 30, 1892.
	\$2,654.70					
\$66,148.05	2,532,181.73		\$66,964.04	\$97,586.26	\$28,938.84	\$860,430.05
1,175.55	59,694.56				63.30	27,303.80
	73,671.91					13,230.37
2,007.84	18,064.23		326.45	2,860,806.16	37.06	16,824.19
	97,716.07			118.40		
163.95	67,971.99		655.45		58.20	22,980.38
1,519.50	8,394.38			392.15	6.51	885.14
	156.22			136.00		206.25
82.51	12.60		24,843.60	464.92	177.89	
	184.83		14.16	10,565.65		179.55
181,982.08	2,567,716.75		20,948.14	753,834.23	37,593.52	1,337,208.92
8.14	11,951.34		251.90	136.75	716.35	4,775.54
	1,875.49					
	463.05				4,162.05	
	958.35					485.85
21.83	122,708.46		5,332.84		125.28	83,606.81
.05	1,367.30					759.70
5,779.80	198,223.10		159.44		7,423.80	25,037.50
			721.97			
2,978.96	2,746.40		174,896.03	2,642,516.89	3,068.61	2,298.05
	35.52		1,022.24	3,206.40		
	351.85					
220.74	55,028.90		122.15	1,410.33	539.44	35,487.45
	1,967.92					2,638.74
	11.72		335.39	3,595.55		1,372.69
1,085,034.15	48,358,638.01	\$504.46	3,297,293.94	66,836,327.51	1,841,226.38	22,846,301.92

RECAPITULATION.

Withdrawals, duly paid.....	\$48,358,638.01
Duties on merchandise sold.....	504.46
Withdrawals for transportation.....	3,297,293.94
Withdrawals for exportation.....	66,836,327.51
Decreased duties on liquidation, etc.....	1,841,226.38
Balance due June 30, 1892.....	22,846,301.92
Total.....	143,180,292.22

TABLE B.—STATEMENT OF TRANSPORTATION TRANSACTIONS DURING THE FISCAL YEAR ENDING JUNE 30, 1892.

Districts and ports.	Balance on bonds July 1, 1891.	Bonds taken since.	Increased duties.	Bonds canceled.	Decreased duties.	Balance uncanceled June 30, 1892.
Arizona	\$30.00	\$6,211.25	.....	\$4,449.50	.....	\$1,791.75
Baltimore	2,149.74	13,827.04	.....	10,822.65	.....	5,154.13
Bangor .....	.....	1,648.32	.....	1,648.32	.....	.....
Boston	18,159.84	332,378.05	\$1,893.55	311,830.80	.....	40,600.64
Buffalo	22,959.05	393,631.73	.....	285,951.90	\$110.45	130,528.43
Cape Vincent	345.80	1,372.00	.....	1,717.80	.....	.....
Champlain	9,359.67	172,845.20	138.19	175,829.62	97.80	6,415.64
Chicago	3,338.65	30,950.62	.....	29,125.98	.....	5,163.29
Cincinnati	1,421.35	8,484.15	.....	7,454.55	.....	2,450.95
Corpus Christi	2,187.64	149,174.57	.....	128,096.51	.....	23,265.70
Denver	418.08	3,972.00	.....	1,004.68	.....	3,386.00
Detroit	349.95	9,512.08	.....	7,394.18	.....	2,467.85
Duluth	5,416.50	3,949.33	.....	8,918.23	.....	447.60
Galveston .....	.....	1,972.10	.....	1,522.10	.....	450.00
Genesee .....	.....	16,350.80	.....	16,350.80	.....	.....
Gloucester	563.20	11,093.65	.....	11,656.85	.....	.....
Hartford .....	.....	197.50	.....	197.50	.....	.....
Huron	4,868.88	63,104.47	.....	65,861.42	9.96	2,101.95
Kansas City .....	.....	1,050.90	.....	1,050.90	.....	.....
Key West .....	.....	8,903.10	.....	7,638.55	.....	1,264.55
Louisville	449.60	10,725.64	.....	9,728.04	.....	1,447.20
Milwaukee .....	.....	2,481.29	.....	2,070.21	.....	411.08
Minnesota	731.25	826.95	.....	826.95	.....	731.25
New Haven .....	.....	216.25	.....	216.25	.....	.....
New Orleans	23,228.34	120,886.10	.....	131,872.16	54.51	12,187.77
New York	92,622.16	1,212,060.38	.....	1,076,119.01	3,344.19	225,219.34
Niagara	6,510.73	97,926.15	.....	93,629.55	.....	10,807.33
Norfolk .....	.....	1,296.07	.....	1,296.07	.....	.....
North Dakota and South Dakota .....	.....	88,650.23	8.00	69,529.56	.....	19,128.67
Oswegatchie	129.06	13,218.14	22.70	10,872.75	.....	2,497.15
Oswego	29,871.03	202,869.01	.....	232,563.72	.....	176.32
Paso del Norte	1,217.30	11,212.82	.....	8,481.02	.....	3,949.10
Passamaquoddy	2,042.18	7,702.25	.....	7,961.43	.....	1,783.00
Philadelphia	7,236.40	66,964.04	.....	62,693.22	.....	11,507.22
Portland, Me	326.45	.....	.....	326.45	.....	.....
Providence .....	.....	655.45	.....	655.45	.....	.....
Saluria	24,289.24	24,843.60	.....	48,064.53	.....	1,068.31
San Diego .....	.....	14.16	.....	.....	.....	14.16
San Francisco	1,742.85	20,948.14	.....	12,194.48	.....	10,496.51
Savannah	100.00	251.90	.....	351.90	.....	.....
St. Louis	495.95	5,332.84	.....	5,155.27	.....	673.52
Tampa	3,574.00	159.44	.....	3,733.44	.....	.....
Teche .....	.....	721.97	.....	721.97	.....	.....
Vermont	10,109.64	174,896.03	2,500.59	149,036.51	473.97	37,995.78
Waldoboro	1,022.24	.....	.....	436.22	.....	586.02
Willanette .....	.....	122.15	.....	.....	.....	122.15
Wiscasset .....	.....	335.59	.....	335.59	.....	.....
Total	277,266.75	3,295,945.45	4,563.03	3,007,393.99	4,090.88	566,290.36

RECAPITULATION.

Balance on bonds July 1, 1891	\$277,266.75
Bonds taken since	3,295,945.45
Increased duties	4,563.03
Total	3,577,775.23
Bonds canceled	3,007,393.99
Decreased duties	4,090.88
Balance uncanceled June 30, 1892	566,290.36
Total	3,577,775.23

TABLE C.—STATEMENT OF EXPORTATION TRANSACTIONS DURING THE FISCAL YEAR
ENDING JUNE 30, 1892.

Districts and ports.	Balance on bonds July 1, 1891.	Bonds taken since.	Increased duties.	Bonds canceled.	Decreased duties.	Balance uncanceled June 30, 1892.
Albemarle		\$1,296.08		\$943.74		\$352.34
Apalachicola		157.08		134.64		22.44
Arizona		5,219.15		5,219.15		
Baltimore	\$10,498.26	108,350.02		96,576.58		22,271.70
Bangor	22,203.35	568.71		22,700.98		71.08
Barnstable	2,604.26	1,546.66		2,898.73		1,252.19
Belfast	390.31	990.73		1,072.56		368.48
Boston	2,000,935.69	3,887,951.83	\$14.06	2,430,140.40		3,458,761.18
Brazos de Santiago		2,057.62		1,958.05		99.57
Buffalo	55,871.13	607,418.78		489,914.42		173,375.49
Cape Vincent		316.25		316.25		
Castine	572.83	1,690.57		988.29		1,275.11
Champlain	30,596.60	464,822.90	66.80	195,847.47	\$73.50	299,863.33
Cherrystone		156.80		156.80		
Chicago	12,712.63	4,920.27		16,787.45		845.45
Corpus Christi	69.25	11,657.75		11,295.61		431.39
Denver	752.00			752.00		
Detroit	22,685.18	88,170.55		100,111.14		10,144.59
Duluth	109,783.13			67,135.63		42,647.50
Frenchmans Bay	2,094.90	2,637.17		3,745.30		986.77
Galveston	53,972.80	151,526.73		195,562.42		9,937.11
Genesee	442.08			442.08		
Gloucester	27,624.00	49,827.83		46,807.76		30,644.07
Huron	28,650.73	54,872.89		60,003.25		23,520.37
Kennebunk	22.40			22.40		
Key West	5,851.67	11,591.50		10,984.17		6,459.00
Machias	56.64	210.21		255.05		11.80
Milwaukee		81.03				81.03
Minnesota	1,253.23	417.90		1,253.23		417.90
Mobile		799.73		799.73		
Newark	4,532.60	236,121.80		196,093.40		44,561.00
New Bedford	160.64	240.00		160.64		240.00
Newburyport		8.80		8.80		
New Haven	18.40	191.36		59.16		150.60
New Orleans	787,801.53	3,429,146.83		3,770,825.29		446,123.07
Newport		158.92				158.92
New York	5,029,234.63	49,080,803.59	2,928.54	48,488,723.64	176,136.35	5,448,106.77
Niagara	187,066.00	1,535,808.00		1,172,073.00		550,801.00
Norfolk	1,995.11	1,346.84		2,112.26		1,229.69
North Dakota and South Dakota	318.18			27.18		291.00
Osvegatchie	5,333.43	245,136.82		236,517.28		13,952.87
Osvego		157,949.55		143,754.85		14,194.70
Paso del Norte		8,322.33		8,022.33		300.00
Passamaquoddy	8,792.55	17,455.06		23,748.52		2,479.09
Philadelphia	24,999.58	97,586.26		79,310.37		43,275.47
Portland, Me	119,954.58	2,860,806.16		2,906,963.07		73,827.67
Portsmouth	44.80	118.40		107.20		56.00
Puget Sound	566.20	392.15		958.35		
Salem	136.00	136.00		272.00		
Saluria		464.92		464.92		
San Diego	6,351.70	10,565.65		16,838.35		79.00
San Francisco	267,356.29	753,834.23		835,708.10		185,482.42
Savannah		136.75		136.75		
Vermont	346,022.21	2,642,516.89	4.40	2,219,873.60		768,670.50
Waldoboro	198.24	3,206.40		1,391.68		2,012.96
Willamette	2,573.37	1,410.33		3,847.57		136.13
Wiscasset	1,639.48	3,413.15		3,174.85		1,877.75
Total	9,184,438.59	66,546,513.93	3,013.80	63,875,967.97	176,209.85	11,681,788.50

RECAPITULATION.

Balance on bonds July 1, 1891.	\$9,184,438.59
Bonds taken since.	66,546,513.93
Increased duties.	3,013.80
Total	75,733,966.32
Bonds canceled.	63,875,967.97
Decreased duties.	176,209.85
Balance uncanceled June 30, 1892.	11,681,788.50
Total	75,733,966.32

TABLE D.—MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT DURING THE FISCAL YEAR ENDING JUNE 30, 1892, UNDER ACT JUNE 10, 1880, TO THE FOLLOWING-NAMED PORTS OF DESTINATION:

Port of destination.	Packages.	Invoice value.	Estimated duty.
Albany, N. Y.	4, 409	\$87, 496. 00	\$71, 546. 54
Atlanta, Ga.	170	18, 634. 52	12, 181. 65
Baltimore, Md.	13, 455	347, 184. 63	466, 000. 03
Bath, Me.	421	30, 702. 00	15, 564. 32
Boston, Mass.	67, 509	2, 660, 637. 82	3, 954, 424. 84
Bridgeport, Conn.	3, 363	408, 805. 00	244, 456. 75
Buffalo, N. Y.	15, 135	424, 808. 00	291, 624. 15
Burlington, Vt.	5	583. 00	190. 00
Charleston, S. C.	150	7, 861. 91	9, 293. 07
Chicago, Ill.	763, 987	13, 785, 007. 45	10, 437, 468. 16
Cincinnati, Ohio	70, 964	2, 018, 804. 37	1, 448, 708. 35
Cleveland, Ohio	65, 974	762, 290. 00	445, 695. 48
Columbus, Ohio	6, 018	162, 638. 00	73, 909. 54
Denver, Colo.	7, 538	179, 954. 94	133, 635. 81
Detroit, Mich.	27, 255	771, 968. 00	1, 926, 549. 70
Dubuque, Iowa.	453	17, 748. 00	10, 904. 14
Duluth, Minn.	847	13, 403. 00	7, 370. 00
Evansville, Ind.	1, 751	18, 723. 00	11, 901. 05
Galveston, Tex.	5, 510	25, 978. 00	25, 715. 62
Georgetown, D. C.	5, 024	174, 452. 48	110, 866. 39
Grand Rapids, Mich.	1, 049	96, 647. 00	51, 772. 25
Hartford, Conn.	18, 552	520, 431. 00	305, 823. 81
Indianapolis, Ind.	35, 019	327, 303. 52	203, 648. 67
Jacksonville, Fla.	785	59, 401. 11	28, 600. 72
Kansas City, Mo.	48, 993	340, 030. 08	358, 341. 25
Lincoln, Nebr.	183	9, 341. 00	5, 273. 60
Los Angeles, Cal.	8	327. 00	155. 00
Louisville, Ky.	15, 078	392, 368. 99	445, 173. 41
Memphis, Tenn.	3, 063	76, 715. 00	102, 762. 67
Middletown, Conn.	24	3, 756. 00	2, 470. 00
Milwaukee, Wis.	47, 289	701, 299. 00	403, 159. 35
Minneapolis, Minn.	6, 423	435, 984. 11	213, 707. 62
Mobile, Ala.	193	4, 702. 57	4, 336. 73
Nashville, Tenn.	2, 893	21, 831. 00	22, 500. 73
Newark, N. J.	4, 967	46, 943. 00	8, 655. 00
New Haven, Conn.	12, 760	205, 834. 00	111, 508. 60
New Orleans, La.	21, 497	122, 553. 00	75, 289. 75
New York, N. Y.	247, 257	4, 028, 771. 66	934, 715. 51
Norfolk, Va.	86	6, 164. 00	3, 668. 75
Omaha, Nebr.	29, 116	261, 101. 31	116, 228. 63
Philadelphia, Pa.	48, 663	4, 777, 317. 11	4, 751, 641. 51
Pittsburg, Pa.	87, 679	664, 860. 89	532, 766. 97
Port Huron, Mich.	17	983. 00	1, 005. 00
Portland, Me.	3, 163	24, 775. 00	12, 708. 79
Portland, Oregon	8, 319	165, 676. 16	175, 533. 08
Port Townsend, Wash.	5, 113	3, 936. 00	3, 550. 44
Portsmouth, N. H.	1	335. 00	170. 00
Providence, R. I.	32, 204	745, 662. 00	463, 978. 07
Richmond, Va.	1, 540	36, 059. 00	26, 061. 80
Rochester, N. Y.	8, 872	404, 793. 00	278, 928. 74
St. Joseph, Mo.	6, 953	140, 112. 00	93, 166. 60
St. Louis, Mo.	224, 028	2, 689, 812. 93	2, 151, 918. 29
St. Paul, Minn.	23, 327	454, 851. 56	335, 901. 76
San Antonio, Tex.	227	4, 088. 00	2, 807. 45
San Diego, Cal.	52	5, 994. 00	9, 960. 00
San Francisco, Cal.	73, 714	3, 260, 247. 90	2, 962, 521. 81
Sault Ste. Marie, Mich.	5	666. 00	116. 59
Savannah, Ga.	1, 459	43, 938. 04	26, 834. 83
Seattle, Wash.	362	4, 235. 03	3, 467. 15
Sioux City, Iowa.	506	5, 911. 00	1, 865. 00
Springfield, Mass.	1, 796	124, 297. 00	76, 667. 34
Tacoma, Wash.	27	2, 791. 00	1, 612. 73
Tampa, Fla.	15, 985	427, 186. 51	333, 251. 40
Toledo, Ohio.	8, 320	115, 036. 23	68, 073. 08
Wilmington, Del.	1, 948	48, 608. 00	61, 605. 64
Wilmington, N. C.	5	586. 00	315. 00
Total	2, 108, 558	43, 169, 445. 89	35, 464, 226. 21

MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT DURING THE FISCAL YEAR
ENDING JUNE 30, 1892, UNDER ACT JUNE 10, 1880, FROM THE FOLLOWING-NAMED
PORTS OF FIRST ARRIVAL:

Port of importation.	Packages.	Invoice value.	Estimated duty.
Baltimore, Md.	241,344	\$2,219,241.00	\$1,785,450.25
Boston, Mass.	93,829	974,195.00	430,867.36
Chicago, Ill.	4	246.00	86.10
Detroit, Mich.	15,171	101,204.00	18,711.45
Key West, Fla.	17,133	484,020.18	386,578.67
New Orleans, La.	229,640	2,499,564.00	1,817,406.89
Newport News, Va.	62,870	205,268.59	88,309.40
New York, N. Y.	703,760	27,524,856.00	28,137,717.00
Philadelphia, Pa.	107,074	1,144,973.00	787,503.84
Port Huron, Mich.	31,425	168,485.00	43,290.24
Portland, Me.	142,419	896,766.00	589,301.45
Portland, Oregon	70,726	642,394.11	50,783.38
Port Townsend, Wash.	16,611	191,094.35	8,873.31
San Francisco, Cal.	299,968	5,248,863.00	1,300,575.14
Sault Ste. Marie, Mich.	1,718	36,029.85	1,958.19
Tacoma, Wash.	74,866	832,245.81	16,823.54
Total.....	2,108,558	43,169,445.89	35,464,226.21

The following ports to which the benefits of section 1, act of June 10, 1880, have been extended, report no transactions under that section for the fiscal year ending June 30, 1892:

Bangor, Me.	Mobile, Ala.	Savannah, Ga.
Bath, Me.	Marquette, Mich.	Seattle Wash.
Charleston, S. C.	Norfolk, Va.	Sioux City, Iowa.
Cleveland, Ohio.	Ogdensburg, N. Y.	Tampa, Fla.
Fernandina, Fla.	Pensacola, Fla.	Toledo, Ohio.
Galveston, Tex.	Rochester, N. Y.	Vanceboro, Me.
Los Angeles, Cal.	San Diego, Cal.	

The following ports to which the benefits of section 7, act of June 10, 1880, have been extended, report no transactions under that section for the fiscal year ending June 30, 1892:

Bangor, Me.	Grand Haven, Mich.	Ogdensburg, N. Y.
Des Moines, Iowa.	Key West, Fla.	St. Augustine, Fla.
Dunkirk, N. Y.	Marquette, Mich.	Sandusky, Ohio.
Enfield, Conn.	Newport News, Va.	Vanceboro, Me.

TABLE E.—APPROXIMATE STATEMENT OF MERCHANDISE ENTERED FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT, IMPORTED UNDER CONSULAR SEAL, PURSUANT TO DEPARTMENT CIRCULAR NO. 100, OF JULY 2, 1891, DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

Ports of arrival.				Ports of delivery.			
Ports.	Pack-ages.	Estimated value.	Estimated duty.	Ports.	Pack-ages.	Estimated value.	Estimated duty.
Bangor, Me.	2	\$2,741.00	.....	Baltimore, Md.	277	\$942.00	.....
Beecher Falls, Vt.	5	2,148.00	.....	Boston, Mass.	24,595	60,462.44	\$5,146.89
Canaan, Vt.	1	560.00	.....	Chicago, Ill.	131,461	983,050.26	9,508.50
Detroit, Mich.	12,655	50,962.87	.....	El Paso, Tex.	40	5,975.00	.....
Eagle Pass, Tex.	173,057	1,433,771.00	\$315,462.38	Hartford, Conn.	119	14,087.00	.....
El Paso, Tex.	27,415	251,978.00	.....	Kansas City, Mo.	1,856	9,516.00	.....
Island Pond, Vt.	7,789	1,529,550.44	794.04	Milwaukee, Wis.	1,819	20,220.94	.....
Neche, Dak.	67,683	603,989.44	11,011.40	Minneapolis, Minn.	49	.....	1,484.40
Newport, R. I.	5,761	38,134.00	.....	Nashville, Tenn.	2	35.00	18.50
Nogales, Ariz.	40	5,975.00	.....	New Orleans, La.	164,956	1,412,133.00	315,462.38
Ogdensburg, N. Y.	7,725	385,123.00	37,194.60	New York, N. Y.	7,319	337,851.00	35,228.02
Port Huron, Mich.	63,159	418,742.98	4,158.81	Nogales, Ariz.	35,516	273,616.00	.....
Richford, Vt.	4,435	31,419.00	1,293.45	Philadelphia, Pa.	129	46,330.00	1,966.58
Sault Ste. Marie, Mich.	3,461	23,236.00	922.20	Portland, Me.	4,077	1,568,897.00	.....
Vanceboro, Me.	11,643	44,714.00	3,440.40	Providence, R. I.	500	670.00	201.00
Total.....	384,831	4,823,044.73	374,277.28	Rochester, N. Y.	345	5,150.00	180.00
				St. Paul, Minn.	11,569	75,508.00	922.20
				Toledo, Ohio.	202	8,601.09	4,158.81
				Total.....	384,831	4,823,044.73	374,277.28

(No. 9.)

REPORT OF THE FIRST AUDITOR.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 1, 1892.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ended June 30, 1892.

Attention is called to the following exhibits of the business transacted in this office during the year:

RECEIPTS.

Accounts adjusted.	No. of accounts.	Amounts.
Duties on merchandise and tonnage	1,355	\$192,747,989.89
Fines, penalties, and forfeitures	857	219,938.62
Marine hospital collections	52	2,638.04
Immigration fees	173	317,252.50
Money received on account of deceased passengers	37	1,130.00
Money received from sale of old material, public documents, etc	396	206,329.89
Miscellaneous receipts		637,912.30
Epidemic diseases	1	16.42
Treasurer of the United States for moneys received	4	786,002,847.48
Mints and assay offices	57	121,201,928.15
Accounts of the collector of taxes for the District of Columbia for taxes collected by him on account of the general fund, and deposited	12	2,601,737.70
Accounts of the collector of taxes for the District of Columbia for taxes collected by him on account of the water fund	36	773,032.70
Copyright catalogues	26	385.00
Copyright fees	9	28,397.28
Quarantine stations	10	770.62
Manufacture of medals	4	3,372.63
Total	3,029	1,104,745,679.22

DISBURSEMENTS.

LEGISLATIVE.		
<i>United States Senate.</i>		
Compensation of the President of the Senate	12	\$8,000.00
Salaries and mileage of Senators	3	475,364.05
Salaries, officers and employes	7	370,236.75
Contingent expenses:		
Stationery and newspapers	7	14,365.69
Horses and wagons	5	3,375.77
Fuel for heating apparatus	3	8,499.20
Furniture and repairs	9	8,109.44
Folding documents	3	308.70
Materials for folding	4	5,158.76
Packing boxes	2	773.30
Expenses of special and select committees	7	48,927.17
Miscellaneous items	7	46,819.63

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
LEGISLATIVE—continued.		
<i>United States Senate—Continued.</i>		
Contingent expenses—Continued.		
Salaries of Capitol police	2	\$18,836.81
Capitol police, contingent fund	2	8.10
Reporting proceedings and debates	3	18,750.00
Compiling Congressional Directory	2	1,200.00
Postage	4	300.00
Furniture, cleaning	4	1,339.00
Reimbursement to W. P. Canaday, ex-Sergeant-at-Arms	1	2,490.57
Testimony and statistics on tariff legislation	1	1,000.00
<i>House of Representatives.</i>		
Salaries and mileage of Members and Delegates	18	1,384,174.61
Salaries, officers and employés	18	372,078.04
Contingent expenses:		
Stationery and newspapers	11	29,997.24
Fuel for heating apparatus	6	5,160.68
Furniture and repairs	6	9,827.64
Material for folding	6	11,958.23
Miscellaneous items	14	20,359.47
Packing boxes	1	3,003.84
Postage	4	485.30
Salaries of Capitol police	7	40,745.48
One month's extra pay to officers and employés	2	37,034.44
<i>Office of Public Printer.</i>		
Public printing and binding	413	4,389,621.64
<i>Library of Congress.</i>		
Salaries	2	20,458.49
Increase of library	21	8,994.51
Contingent expenses	14	859.88
Catalogue of library	3	1,700.00
<i>Botanic Garden.</i>		
Salaries	12	12,510.35
Improving Botanic Garden	16	4,628.14
Improving buildings	9	2,951.68
<i>Court of Claims.</i>		
Salaries, judges, etc	138	31,116.65
Contingent expenses	4	3,492.61
Payment of judgments	1	47,996.78
<i>Legislative—miscellaneous.</i>		
Expenses of investigation concerning immigration	3	1,237.89
Portrait of Gen. Winfield Scott	1	3,000.00
Portrait of John Paul Jones	1	750.00
EXECUTIVE.		
<i>Office of the President.</i>		
Salaries, executive office	14	35,066.00
Contingent expenses	14	8,282.19
Preventing the spread of epidemic diseases	17	28,164.01
<i>Civil Service Commission.</i>		
Salaries	14	42,334.73
Traveling expenses	52	9,077.45
<i>Treasury Department.</i>		
Salaries, office of—		
Secretary	18	244,575.56
Supervising Architect	2	4,159.98
First Comptroller	4	67,850.45
Second Comptroller	4	71,318.93
Second Comptroller, accounts of Soldiers' Home	3	2,457.07
Commissioner of Customs	4	36,425.79
First Auditor	4	68,310.51
Second Auditor	15	337,412.83
Second Auditor, repairing rolls, bounty pay of Indians, soldiers, etc.	15	26,085.89
Second Auditor, accounts of Soldiers' Home	15	7,623.06

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
EXECUTIVE—continued.		
<i>Treasury Department—Continued.</i>		
Salaries, office of—Continued.		
Third Auditor.....	4	\$144, 186. 63
Fourth Auditor.....	4	54, 939. 46
Fifth Auditor.....	4	45, 702. 04
Sixth Auditor.....	5	557, 212. 69
Treasurer of the United States.....	4	203, 084. 16
Treasurer (national currency, reimbursable, permanent).....	4	46, 129. 67
Register.....	2	69, 353. 16
Comptroller of the Currency.....	4	77, 369. 27
Examination of national banks and bank plates.....	12	2, 240. 64
Salaries, office of—		
Comptroller of Currency (national currency, reimbursable, permanent).....	4	12, 153. 42
Life-Saving Service.....	2	18, 728. 88
Light-House Board.....	4	26, 962. 90
Salaries, Bureau of—		
Navigation, Treasury Department.....	2	12, 828. 81
Statistics.....	4	34, 539. 71
Collecting statistics relating to commerce.....	10	1, 931. 48
Salaries—		
Secret Service Division.....	2	5, 810. 00
Office of Supervising Surgeon-General Marine Hospital Service.....	2	12, 352. 66
Office of Supervising Inspector-General Steamboat Inspection Service.....	2	5, 070. 00
Office of Standard Weights and Measures.....	12	2, 297. 06
Salaries Steamboat Inspection Service (permanent).....	2	116, 661. 29
Contingent expenses Steamboat Inspection Service (permanent).....	1, 358	43, 275. 28
Salaries and expenses of special inspectors, foreign steam vessels (permanent).....	48	3, 965. 36
<i>Treasury—miscellaneous.</i>		
Contingent expenses, Treasury Department:		
Stationery.....	7	60, 547. 75
Binding newspapers, etc.....	5	2, 016. 85
Investigating accounts and traveling expenses.....	3	451. 76
Freight, telegrams, etc.....	5	1, 224. 63
Rent.....	5	3, 335. 79
Horses, wagons, etc.....	5	2, 442. 82
Ice.....	4	1, 721. 04
File-holders and cases.....	7	32, 953. 37
Fuel, etc.....	12	6, 894. 93
Gas, etc.....	5	14, 315. 74
Carpets and repairs.....	15	7, 242. 51
Furniture, etc.....	84	14, 179. 58
Miscellaneous items.....	12	7, 557. 09
Contingent expenses, national currency, Treasurer's office, reimbursable (permanent).....	63	21, 861. 72
Sealing and separating United States securities.....	25	1, 127. 24
Expenses of national currency.....	5	9, 199. 86
Distinctive paper for United States securities.....	21	65, 648. 75
Publishing supplement to Revised Statutes, United States.....	1	6, 000. 00
Pay of assistant custodians and janitors.....	6	429, 617. 26
Fuel, lights, and water for public buildings.....	55	554, 530. 54
Furniture and repairs of same, public buildings.....	27	301, 751. 37
Inspector of furniture, etc.....	3	3, 585. 71
Heating apparatus for public buildings.....	37	157, 624. 10
Vaults, safes, and locks for public buildings.....	8	34, 199. 04
Plans for public buildings.....	6	2, 915. 35
Lands and other properties of the United States.....	7	232. 96
Suppressing counterfeiting and other crimes.....	12	53, 850. 95
Expenses Treasury notes.....	38	245, 081. 97
Interstate Commerce Commission.....	85	211, 968. 64
Commission on Safes and Vault Construction.....	1	1, 057. 09
To promote the education of the blind.....	1	5, 000. 00
Outstanding liabilities.....	148	23, 046. 42
Sinking fund, Pacific railroads (permanent).....	47	1, 761, 730. 75
Settled for appropriation.....	42	4, 662. 80
Admission of foreign goods, World's Columbian Exposition.....	5	3, 650. 21
Board of Lady Managers, World's Columbian Commission.....	3	20, 616. 63
Expenses World's Columbian Exposition.....	38	236, 615. 49
Electrical fire apparatus.....	2	189. 06
Disposal of useless papers, Treasury and War Departments.....	3	34. 78
Canceling United States securities and cutting distinctive paper.....	3	149. 10
Refuge station, Point Barrow, Alaska.....	4	3, 586. 23
Protecting seal and salmon fisheries of Alaska.....	3	717. 41
Expenses of <i>Albatross</i> in Alaskan waters.....	4	4, 436. 42
Statistics fur-seal islands.....	2	54. 39
Investigation of fur industry and natives of Alaska.....	11	3, 052. 30
Payment of French spoliation claims.....	23	80, 018. 93
Quarantine Service.....	24	42, 873. 87
San Francisco Quarantine, fumigating steamer.....	6	29, 003. 25
Key West Quarantine, disinfecting machinery.....	2	2, 839. 26

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
EXECUTIVE—continued.		
<i>Customs.</i>		
Expenses of collecting the revenue from customs.....	2,309	\$6,809,480.24
Detection and prevention of frauds upon the customs revenue.....	13	11,779.27
Excess of deposits.....	658	4,255,370.77
Debitures and drawbacks.....	415	4,393,882.55
Official emoluments.....	1,546	320,040.58
Expenses of immigration.....	89	90,365.30
Duties, etc., refunded.....	2,300	2,353,574.81
Additional pay to inspectors of customs.....	4	857.81
Miscellaneous accounts.....	41	1,716.23
Salaries of shipping service.....	268	60,292.89
Services to American vessels.....	965	27,037.54
Compensation in lieu of moieties.....	71	28,010.60
Expenses of local appraisers.....	17	2,398.87
Marine-Hospital Service.....	176	308,013.48
Enforcement of alien contract labor laws.....	21	61,099.83
Enforcement of Chinese exclusion acts.....	14	41,853.01
Salaries and traveling expenses of agents at the seal fisheries.....	16	13,045.74
Repayment to importers, excess of customs duties.....	1	39.60
Duties on articles for National Museum.....	2	296.75
PUBLIC DEBT (PERMANENT).		
<i>Interest:</i>		
Consols of 1907.....	168	23,175,485.50
Funded loan of 1891.....	78	1,159,242.81
Pacific Railroad bonds.....	23	405,354.96
Coin coupons.....	125	3,372,029.58
Navy pension fund.....	1	420,000.00
Funded loan of 1881.....	3	580.00
Funded loan continued.....	8	820.49
Three per cent loan, 1882.....	1	135.00
Loan of July and August, 1861, continued.....	1	35.00
Loan of 1863.....	2	5.24
Loan of 1863 continued, final payment.....	1	1.50
Loan of July and August, 1861.....	1	87.50
Loan of July and August, 1861, final payment.....	1	150.00
Funded loan of 1891.....	19	124,027.72
<i>Interest on District of Columbia securities:</i>		
Three-sixty-five bonds.....	3	509,821.04
Three-sixty-five bonds, sinking fund.....	1	2,273.26
Three-sixty-five bonds, judgment cases.....	2	17,259.27
Water-stock bonds, District of Columbia.....	4	26,460.00
Old funded debt, District of Columbia.....	4	291,979.70
<i>Miscellaneous securities:</i>		
Spanish indemnity.....	15	33,680.47
Unclaimed interest, old loans.....	2	253.50
<i>Redemption of bonds retired:</i>		
Loan of July and August, 1861.....		31,400.00
Five-twenties of 1862.....		1,324.95
Five-twenties of 1864.....		1,091.97
Ten-forties of 1864.....		2,250.93
Consols of 1865.....		16,504.16
Consols of 1867.....		8,273.88
Consols of 1868.....	11	2,060.99
<i>Redemption sinking fund:</i>		
Funded loan of 1891.....		24,021,310.11
Funded loan of 1891, continued.....		47,741.93
Loan of July and August, 1861.....		10,743.30
Loan of 1860.....		10,250.00
Loan of 1863, continued.....		75
Funded loan of 1881.....		376.76
Funded loan of 1881, continued.....		504.25
Three per cent loan of 1882.....		15,753.64
War-bounty scrip.....	11	1.92
<i>Redemption of bonds, District of Columbia:</i>		
Three-sixty-five bonds.....	1	150.00
Permanent improvement.....	1	2,412,700.00
<i>Redemption of District of Columbia bonds, sinking fund:</i>		
Old funded debt.....	2	164,994.31
Three-sixty-five bonds.....	1	202,050.27
Water-stock bonds.....	2	30,870.00
<i>Miscellaneous securities:</i>		
Refunding certificates.....	11	16,709.90
Gold certificates, 1863.....	7	4,696,500.00
Gold certificates, 1882.....	9	27,125,000.00
Currency certificates, 1872.....	11	60,990,000.00
One-year notes, 1863.....	10	315.00
Two-year notes, 1863.....	3	220.00
Six per cent compound interest notes.....	12	4,489.50
Seven-thirties, 1864-'65.....	1	225.54

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
PUBLIC DEBT (PERMANENT)—continued.		
Circulating securities destroyed:		
Legal-tender notes	12	\$63,076,000.00
Fractional currency	4	3,458.72
Gold certificates	12	23,324,620.00
Silver certificates	12	93,983,855.00
Old demand notes	1	385.00
Treasury notes of 1890	12	6,780,000.00
National-bank notes	1	1,038,445.00
<i>Engraving and Printing.</i>		
Salaries, Bureau of Engraving and Printing	12	17,305.36
Compensation of employés	12	454,993.70
Materials and miscellaneous expenses	18	252,938.41
Plate printing	13	568,219.22
Custody of dies, rolls, and plates	12	6,800.00
Special witness of destruction of United States securities	12	1,565.00
Machinery, furniture, and fixtures	8	19,516.00
Portrait of the late Edward J. Gay	1	905.00
Portrait of the late David Wilson	1	500.00
Portrait of the late Newton W. Nutting	1	500.00
Portrait of the late James Laird	1	500.00
<i>Coast and Geodetic Survey.</i>		
Salaries	12	131,596.71
Party expenses	173	179,076.98
Repairs of vessels	10	13,922.77
Publishing observations	5	225.00
General expenses	13	29,800.40
Alaska boundary survey	8	1,297.10
<i>Revenue-Cutter Service.</i>		
Expenses Revenue-Cutter Service	452	1,061,282.13
Revenue vessels for South Atlantic coast	1	15,650.00
Revenue steamers for southern coast	2	565.00
Building or purchase of revenue vessels	1	600.00
Steam vessel for Chicago, Ill.	2	92.15
<i>Life-Saving Service.</i>		
Life-Saving Service	246	840,535.65
Establishing life-saving stations	23	1,488.52
<i>Light-House Establishment.</i>		
Salaries, keepers of light-houses	57	418,556.58
Supplies of light-houses	156	215,761.49
Repairs of light-houses	136	347,246.90
Expenses of light-vessels	57	132,899.65
Expenses of buoyage	206	267,646.40
Expenses of fog signals	79	68,076.94
Inspecting lights	11	2,763.82
Lighting of rivers	69	278,721.27
Construction of light-stations	338	369,922.07
Construction of light-ships	97	126,410.01
Construction of tenders	44	92,346.93
Miscellaneous light-house accounts	15	829.57
Survey of light-house sites	8	920.80
<i>Public buildings.</i>		
Treasury building, Washington, D. C.	20	11,971.60
Construction of—		
Court-houses and post-offices	595	4,117,350.20
Custom houses, etc.	173	602,658.41
Appraiser's stores, Chicago	13	72,646.50
Appraiser's warehouse, New York	13	96,593.50
Marine hospitals	13	92,911.02
Mints	1	1,875.00
United States jail	1	6,731.07
Building for Bureau of Engraving and Printing	12	92,953.34
Government building for World's Columbian Exposition	6	19,006.69
Vaults for storage of silver	6	34,021.10
Construction and repairs of buildings in Alaska	1	1,400.52
Cape Charles quarantine station	2	5,057.00
Building for office of the Supervising Architect	11	24,772.76
Delaware Breakwater quarantine station	2	5,288.00

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
PUBLIC DEBT (PERMANENT)—continued.		
<i>Public Buildings—Continued.</i>		
Construction of—Continued.		
Key West quarantine station.....	5	\$31,034.22
Gulf quarantine station.....	1	330.32
San Diego quarantine station.....	3	1,667.25
South Atlantic quarantine station.....	1	10.00
San Francisco quarantine station.....	2	269.73
Removal of quarantine station from Ship Island.....	1	157.50
Improving Ellis Island, New York Harbor, for immigration purposes....	10	215,370.76
Repairs and preservation of public buildings.....	37	265,496.70
Miscellaneous.....	36	194.42
<i>Fish Commission.</i>		
Propagation of food fishes.....	84	371,785.87
Fish hatcheries.....	69	80,871.93
Steam vessels, food fishes.....	5	2,578.96
<i>Smithsonian Institution.</i>		
North American Ethnology.....	18	28,928.37
Expenses of Smithsonian Institution.....	2	44,481.36
<i>Independent treasury.</i>		
Salaries, office of assistant treasurers—		
Baltimore, Md.....	12	22,491.78
Boston, Mass.....	4	37,718.73
Chicago, Ill.....	4	27,687.68
Cincinnati, Ohio.....	4	17,310.00
New Orleans, La.....	4	18,004.45
New York, N. Y.....	5	192,591.59
Philadelphia, Pa.....	4	39,991.64
St. Louis, Mo.....	4	18,760.00
San Francisco, Cal.....	4	27,059.40
Salaries of special agents, independent treasury.....	3	3,031.07
Contingent expenses.....	241	80,061.13
Checks and drafts.....	3	6.49
Treasurer's general account of expenditures.....	4	750,798,886.19
Paper for checks and drafts.....	16	15,974.23
<i>Mints and assay offices.</i>		
Salaries, office of Director of the Mint.....	4	21,723.24
Contingent expenses, office of Director of Mint.....	187	6,905.70
Freight on bullion and coin.....	22	9,312.33
Salaries, wages, and contingent expenses of United States mints and assay offices.....	142	951,312.00
Gold and silver bullion.....	37	117,434,194.09
Coinage of the standard silver dollar.....	2	75.00
Transportation of silver coins.....	130	53,507.55
Recoinage of uncurrent fractional silver coins.....	18	180,985.86
Coinage of silver bullion.....	71	95,499.47
Parting and refining bullion.....	66	185,682.96
Manufacture of medals.....	4	732.13
Storage and handling of silver bullion.....	1	2,000.00
<i>Government in the Territories.</i>		
Salaries of governors, etc., Territory of—		
Alaska.....	155	20,309.55
Arizona.....	60	17,306.65
New Mexico.....	70	19,900.00
Oklahoma.....	55	12,987.90
Utah.....	69	16,135.80
Legislative expenses.....	47	29,877.65
Contingent expenses.....	22	5,499.49
Compensation Utah Commission.....	60	25,000.00
Contingent expenses Utah Commission.....	13	8,123.43
Compensation and expenses, officers of election, Utah.....	18	21,654.95
Expenses constitutional conventions, Territories.....	1	4,956.68
Public schools, Territory of Oklahoma.....	10	14,204.50
Repairs of old adobe palace, Santa Fe.....	7	2,028.01
Expenses first legislative assembly, Territory of Oklahoma.....	9	2,205.59
Relief of destitute citizens, Oklahoma.....	3	834.20
Industrial Home, Utah.....	9	4,443.89
Furniture, Industrial Home, Utah.....	1	97.40
Reapportionment of members of the legislature, Utah.....	1	867.30
Constitutional conventions, Territory of Dakota.....	1	14,859.80

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
PUBLIC DEBT (PERMANENT)—continued.		
<i>District of Columbia.</i>		
Salaries, offices	16	\$163,198.76
Salaries, contingent expenses, offices	16	1,031.46
Salaries, sinking fund, offices	13	2,400.00
Improvement and repairs	44	644,025.16
Streets	61	570,187.03
Bridges	26	18,109.40
Public schools	59	504,035.95
Buildings and grounds, public schools	43	288,898.89
Metropolitan police	42	604,825.65
Fire department	45	140,315.39
Telegraph and telephone service	22	17,240.54
Health department	28	56,583.33
Courts	43	42,526.21
Washington Asylum	31	81,402.92
Miscellaneous expenses	15	513.71
Contingent and miscellaneous expenses	30	42,600.53
Construction of county roads	28	211,904.63
Permit work	34	170,953.47
Sewers	36	217,255.58
Expenses of assessing real property	5	619.37
Plats of subdivisions outside of Washington and Georgetown	4	
Hospital for the Insane	15	82,255.00
Transportation of paupers and prisoners	23	3,331.46
Benning road bridge	11	20,175.49
Relief of the poor, District of Columbia	29	18,580.28
Building, Washington Asylum	18	23,043.20
Building, Metropolitan police	17	29,011.40
Building, Fire department	13	12,622.62
Militia	30	34,270.77
Emergency fund	22	4,898.82
Compilation of the laws of the District of Columbia	6	9.98
Writs of lunacy	14	1,389.21
Judgments	17	38,744.31
Zoological Park	2	15.35
Industrial Home School	13	12,961.64
Board to consider the location of electric wires	13	5,522.51
Building for Central Dispensary and Emergency Hospital	13	26,338.00
Public bathing beach	8	3,000.00
Support and medical treatment of the infirm poor	1	2.00
Employment for the poor, District of Columbia, filling up grounds	4	2.74
Water Department	49	130,954.86
The District of Columbia for increasing the water supply of Washington	4	69,991.13
Refunding taxes	18	12,389.21
Refunding water rent and taxes	16	596.97
Washington redemption fund	18	2,062.23
Washington special-tax fund	18	6,871.44
Redemption of tax-lien certificates	17	1,396.79
Redemption of assessment certificates	19	180.02
Guaranty fund	14	36,208.78
Deficiency in sale of bonds retained from contractors	10	421.35
Fireman's relief fund	15	1,495.00
Police relief fund	16	14,724.12
Redemption of Pennsylvania avenue paving certificates	2	
National Zoological Park, buildings, etc.	39	85,141.21
Rock Creek Park	13	206,492.88
Reform School	20	46,890.97
National Temperance Home	12	2,154.58
Children's Hospital	15	12,478.58
Columbia Hospital for women, etc.	12	19,986.11
Markets	1	786.35
Washington Hospital for Foundlings	16	6,526.51
National Homeopathic Hospital Association	9	7,498.89
Woman's Christian Association	12	3,991.51
Association for Works of Mercy	15	3,170.09
St. Ann's Infant Asylum	12	6,451.26
House of the Good Shepherd	12	2,750.22
National Association for Colored Women and Children	12	12,219.31
Building, St. Rose Industrial School	12	2,500.00
St. John's Church Orphanage	25	3,500.00
Education of feeble-minded children	18	4,879.44
Washington Aqueduct	6	20,288.22
Georgetown Almshouse	2	435.06
Reconstruction of Jefferson school building	1	1.25
Surplus fund	1	
General expenses, District of Columbia, 1879	2	
Support of convicts	9	1,682.38
St. Rose Industrial School	9	1,869.49
German Orphan Asylum Association	12	6,000.00

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
PUBLIC DEBT (PERMANENT)—continued.		
<i>District of Columbia</i> —continued.		
Columbia Institute for Deaf and Dumb.....	12	\$10,500.00
Water supply.....	3	45,556.96
Increasing the water supply.....	4	5,548.95
WAR DEPARTMENT.		
Salaries, office of—		
Secretary.....	5	104,695.86
Record and Pension Division.....	6	1,000,413.85
Adjutant-General.....	5	212,575.17
Inspector-General.....	5	6,990.00
Judge-Advocate-General.....	5	14,856.79
Salaries, Signal Office.....	5	42,513.86
Salaries, office of—		
Quartermaster General.....	5	155,936.36
Commissary-General.....	5	42,539.35
Surgeon-General.....	5	176,566.68
Paymaster-General.....	5	39,160.00
Chief of Ordnance.....	5	44,763.85
Chief of Engineers.....	5	23,073.36
Publication of Records of the Rebellion.....	5	31,328.02
Stationery.....	6	52,456.85
Rent of building.....	5	5,875.00
Contingent expenses, War Department.....	9	66,010.13
Salaries of employes public buildings and grounds, under Chief of Engineers.....	5	48,506.52
Postage to postal union countries.....	4	965.00
<i>Public buildings and grounds.</i>		
Improvement and care of public grounds.....	6	86,531.39
Repairs, fuel, etc., Executive Mansion.....	6	50,880.21
Lighting, etc., Executive Mansion.....	6	18,600.58
Electric-light plant, Executive Mansion.....	3	2,076.00
Repairs to water pipes and fire plugs.....	5	2,054.55
Telegraph to connect the Capitol, Departments, and Government Printing Office.....	5	1,368.23
Contingent expenses.....	5	507.42
<i>War, civil, miscellaneous.</i>		
Salaries, office of superintendent State, War, and Navy Department building.....	4	117,802.87
Fuel, lights, etc., State, War, and Navy Department building.....	5	44,246.53
Building for State, War, and Navy Department.....	12	22,581.41
Care and maintenance of the Washington Monument.....	5	12,294.29
Portrait of Grover Cleveland, ex-President of the United States.....	1	2,500.00
Monument at Washington's headquarters, Newburg, N. Y.....	6	31,579.11
Pedestal for statue of Gen. W. S. Hancock.....	1	1,000.00
Support and medical treatment to destitute patients.....	12	18,999.96
Maintenance to Garfield Hospital.....	4	13,646.03
Statue to the memory of Gen. LaFayette and compatriots.....	3	13,282.04
Construction of building for Library of Congress.....	12	948,289.28
Prevention of obstructive and injurious deposits in harbor and adjacent waters of New York City.....	11	41,230.08
NAVY DEPARTMENT.		
Salaries:		
Office of Secretary.....	4	48,190.61
Bureau of Yards and Docks.....	4	10,980.00
Bureau of Equipment and Recruiting.....	4	7,527.01
Bureau of Navigation.....	4	25,133.55
Office of Naval Records of the Rebellion.....	6	16,523.98
Nautical Almanac Office.....	5	24,419.47
Hydrographic Office.....	4	45,377.36
Contingent and miscellaneous expenses Hydrographic Office.....	11	37,526.61
Contingent and miscellaneous expenses Nautical Almanac Office.....	4	1,335.24
Salaries, Naval Observatory.....	4	30,819.31
Contingent and miscellaneous expenses Naval Observatory.....	7	10,562.04
Salaries:		
Bureau of Ordnance.....	4	12,177.27
Construction and repair.....	4	13,263.68
Steam engineering.....	4	11,044.51
Provisions and clothing.....	4	37,545.78
Medicines and surgery.....	4	11,793.70
Salaries, office of Judge-Advocate-General U. S. Navy.....	4	10,486.04
Library, Navy Department.....	10	3,199.31
Contingent expenses, Navy Department.....	7	9,873.50

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
DEPARTMENT OF THE INTERIOR.		
Salaries, office of the Secretary	9	\$391,101.50
Publishing the Biennial Register	4	2,317.78
Stationery	5	151,332.66
Library, Department of the Interior	5	312.41
Rent of buildings	6	17,399.90
Postage to Postal Union countries	5	7,374.98
Contingent expenses, Department of the Interior	7	98,897.29
Expenses of special land inspectors, Department of the Interior	20	4,507.52
Salaries, General Land Office	8	407,873.75
Expenses of inspectors, General Land Office	6	7,299.64
Library, General Land Office	6	410.25
Maps of the United States	9	32,994.39
Transportation of reports and maps to foreign countries	5	101.90
Salaries:		
Indian Office	9	176,581.70
Pension Office	12	3,340,406.40
Investigation of pension cases, Pension Office	77	149,527.44
Salaries of special examiners, Pension Office	192	211,109.49
Investigation of pension cases, special examiners Pension Office	31	185,146.07
Salaries:		
Patent Office	9	514,084.15
Bureau of Education	9	82,953.00
Library, Bureau of Education	7	1,472.80
Distributing documents, Bureau of Education	4	2,338.99
Collecting statistics, Bureau of Education	8	3,400.28
Salaries, office of Commissioner of Railroads	7	25,108.20
Traveling expenses, office of Commissioner of Railroads	4	1,507.46
Salaries, office of:		
Architect of Capitol	6	29,346.00
Geological Survey	6	17,767.59
Contingent expenses, Land Office	9	3,101.64
<i>Public buildings and grounds.</i>		
Repairs of building, Department of the Interior	8	12,214.23
Annual repairs of the Capitol	6	36,862.78
Improving the Capitol grounds	5	17,100.41
Lighting the Capitol and grounds	5	21,256.47
Capitol terraces	4	29,729.98
Fireproof building for Pension Office	2	1,823.62
Ventilation Supreme Court room, Capitol	1	23.45
Electric-light plant, Senate	6	2,981.89
Elevator, House of Representatives	3	706.06
Steam boilers, Senate	3	13,157.71
West elevator, Senate	3	96.00
Repairs, Government Hospital for the Insane	12	12,653.48
Buildings and grounds, Government Hospital for the Insane	16	85,319.59
Construction of penitentiary building, North Dakota	6	3,555.53
Construction of penitentiary building, Utah	4	82,075.61
Pavement Capitol grounds	3	38,453.60
Transcribing and copying, Indian Office	4	1,666.00
<i>Beneficiaries.</i>		
Current expenses:		
Government Hospital for the Insane	15	412,554.73
Columbia Institution for the Deaf and Dumb	5	50,425.60
Howard University	5	29,147.08
Howard University, buildings, etc.	2	3,399.35
Support of Freedmen's Hospital and Asylum	8	58,512.99
Maryland Institution for the Instruction of the Blind	4	6,375.00
<i>Interior—miscellaneous.</i>		
Education of children in Alaska	19	59,925.05
Colleges for agriculture and mechanic arts	46	782,000.00
Salaries and expenses of Supreme Court Reporter	6	6,156.00
<i>Public Land Service.</i>		
Depredations on public timber	9	125,180.66
Protecting public lands	4	187,810.93
Settlement of claims for swamp lands, etc.	7	19,422.13
Reproducing plats of surveys, General Land Office	6	4,986.60
Transcripts of records and plats	7	12,587.95
Preservation of abandoned military reservations	3	3,929.21
Appraisalment and sale of abandoned military reservations	4	4,402.67

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
DEPARTMENT OF THE INTERIOR—continued.		
<i>Surveying public lands.</i>		
Surveying the public lands	7	\$25,829.86
Geological Survey	289	360,548.76
Geological maps of the United States	16	41,487.35
Protection and improvement of Hot Springs, Ark	13	53,358.55
Water and ground rents, Hot Springs, Ark	6	15,670.35
Revenues, Yellowstone National Park	2	489.08
Boundary between North and South Dakota	2	60.38
Repairs of the ruins of Casa Grande, Arizona	1	2,000.00
DEPARTMENT OF LABOR.		
Salaries	23	131,124.40
Library	15	1,022.94
Stationery	19	1,809.42
Postage to Postal Union countries	9	250.00
Rent	12	5,416.67
Miscellaneous expenses	40	76,969.78
Contingent expenses	21	5,794.68
Investigation of industrial and technical school systems of the United States and foreign countries	12	3,341.06
POST-OFFICE DEPARTMENT.		
Salaries	4	559,933.25
Deficiency in the postal revenues	8	4,712,650.70
<i>Post-Office—miscellaneous.</i>		
Reimbursement to O. M. Laraway	1	772.01
DEPARTMENT OF AGRICULTURE.		
Salaries	5	188,227.87
Salaries and expenses, Bureau of Animal Industry	47	518,255.66
Quarantine stations for neat cattle	4	11,487.99
Collecting agricultural statistics	12	67,027.04
Purchase and distribution of valuable seeds	6	41,239.03
Experimental garden	5	24,277.36
Laboratory	6	12,348.56
Museum	4	5,345.57
Miscellaneous	5	8,436.25
Library	6	1,792.46
Experiments in the manufacture of sugar	32	64,611.28
Botanical investigation and experiments	23	34,375.17
Pomological information	7	3,297.23
Salaries, Weather Bureau	2	78,956.39
Fuel, lights, and repairs, Weather Bureau	2	6,803.81
Contingent expenses, Weather Bureau	2	10,716.18
General expenses, Weather Bureau	36	222,553.50
Materials, document and folding room	4	1,250.23
Vegetable pathological investigations and experiments	8	11,279.24
Illustrations and engravings	4	1,950.46
Location of artesian wells	19	2,414.71
Irrigation investigations	41	41,519.43
Investigating the adulteration of food	3	1,848.85
Investigations in ornithology and mammalogy	12	12,660.30
Agricultural experiment stations	5	12,374.91
Agricultural experiment stations in various States	46	690,000.00
Furniture, etc	9	6,523.00
Investigating history, etc., of insects	16	27,594.23
Report on forestry	5	16,965.54
Silk culture	2	5,200.56
Postage	4	4,703.00
Contingent expenses	6	13,329.84
Fiber investigations	2	783.35
Microscopical investigations	2	549.45
DEPARTMENT OF JUSTICE.		
Salaries	4	154,059.79
Contingent expenses:		
Furniture and repairs	5	780.62
Books for Department library	3	2,693.37
Books for office of solicitor	4	561.10
Stationery	5	1,667.88
Miscellaneous items	9	4,881.65
Transportation	5	354.31
Building	3	35.10
Postage	1	3.00

DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amounts.
DEPARTMENT OF JUSTICE—continued.		
<i>Miscellaneous.</i>		
Salary, warden of jail, District of Columbia.....	4	\$1,800.00
Expenses of Territorial courts in Utah.....	63	87,542.11
Salaries of employes, court-house, Washington, D. C.....	5	11,740.20
Defense in French spoliation claims.....	2	144.25
Defending suits in claims against the United States.....	15	28,727.12
Punishing violations of intercourse acts and frauds.....	25	3,022.42
Prosecution of crimes.....	36	24,511.34
Expenses settling title to Greer County, claimed by Texas.....	7	5,051.75
Defending suits in claims against the District of Columbia.....	1	1,090.00
Counsel for Mission Indians, California.....	4	2,400.00
Support of convicts.....	7	27,908.95
Traveling expenses, Territory of Alaska.....	12	542.00
Defense in Indian depredations claims.....	14	6,159.96
Expenses of litigation for Eastern band, North Carolina Cherokees.....	2	994.00
Rent and incidental expenses, office of marshal of Alaska.....	24	1,297.02
Payment of judgments, United States courts.....	9	2,416.28
Repairs to court-house, Washington, D. C.....	11	5,812.85
Payment of judgments, Court of Alabama Claims.....	1	332.30
Special counsel, suit <i>vs.</i> Des Moines Navigation and Railway Company.....	3	2,000.00
Expenses of United States courts.....	14	39,920.89
Transportation of witnesses, Territory of Alaska.....	1	7,550.00
Bust of Chief Justice Waite.....	1	1,500.00
JUDICIAL.		
Salaries:		
Justices, etc., Supreme Court.....	325	103,503.80
Circuit judges.....	113	56,444.90
District judges.....	764	321,870.93
Retired judges.....	116	46,753.00
Salaries and expenses, Circuit Court of Appeals.....	232	74,834.77
District attorneys.....	287	20,574.39
Regular assistant district attorneys.....	360	120,143.11
District marshals.....	251	13,324.01
Justices and judges supreme court District of Columbia.....	72	30,000.00
Court of Private Land Claims.....	125	41,675.06
Fees and expenses of marshals.....	810	1,368,868.35
Fees of district attorneys.....	485	377,379.14
Special compensation of district attorneys, United States courts.....	107	21,370.66
Pay of assistant attorneys.....	97	56,554.22
Fees of—		
Clerks.....	762	260,099.67
Commissioners.....	2,237	283,101.72
Jurors.....	574	761,477.97
Witnesses.....	830	1,322,290.63
Support of prisoners.....	548	518,322.29
Rent of court rooms.....	285	100,046.45
Miscellaneous expenses.....	562	233,647.56
Fees of supervisors of elections.....	215	112,925.70
Fines and forfeitures.....	3	5,094.94
Judicial emoluments.....	225	1,094,532.93
Pay of bailiffs.....	542	193,451.40
Pay of special deputy marshals at Congressional elections.....	33	5,270.00
Total disbursements.....	32,648	1,292,218,570.88
Grand total, receipts and disbursements.....	35,677	2,396,964,250.10

Number of certificates indexed.....	13,580
Number of letters indexed.....	4,259
Number of certificates recorded.....	15,890
Number of letters press copied.....	4,259
Number of powers of attorney filed and briefed.....	1,803
Requisitions answered.....	2,024
National bank changes.....	1,511
Accounts, letters, etc., received and entered.....	35,188
Authorities recorded.....	2,220
Number of references to other offices.....	418
Entries on register of authorities.....	2,683
Number of powers of attorney entered and referred.....	1,082
Number of acknowledgments.....	2,540
Number of letters written.....	4,259
Number of warrants received and entered.....	6,132
Certificates of authority furnished.....	359

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, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refund of Duties, Sales of Old Materials, and Miscellaneous Disbursements.]

	No. of accounts.	Amount.
Receipts	2,842	\$194,011,237.13
Disbursements	8,796	18,873,744.72
Total	11,638	212,884,981.85

JUDICIARY DIVISION.

[Audits the Accounts of District Attorneys, Marshals, Clerks, and Commissioners; Rents and Miscellaneous Court Accounts.]

	No. of accounts.	Amount.
Disbursements	10,032	\$7,188,657.75

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.]

	No. of accounts.	Amount.
Interest on United States securities	434	\$28,657,955.30
Interest on District of Columbia securities	14	847,793.27
Miscellaneous securities	17	33,933.97
Redemption of United States bonds retired	11	62,906.88
Redemption of United States bonds—sinking fund	11	24,106,781.56
Redemption of 3-65 District of Columbia bonds	2	2,412,850.00
Redemption of District of Columbia bonds—sinking fund	5	397,914.58
Miscellaneous securities	64	92,832,459.94
United States circulating securities, destroyed	54	193,206,763.72
Total	612	342,559,359.22

MISCELLANEOUS DIVISION.

[Audits Accounts of District of Columbia, Salaries and Contingent Expenses Executive Departments Fish Commission, Weather Bureau, Life-Saving Service, Public Printing and Binding, Senate and House of Representatives Outstanding Liabilities, Bonded and Land-Grant Railroads, Coast and Geodetic and Geological Surveys, Congressional Library, Judgments of the Court of Claims, Postal Requisitions, and a vast number of miscellaneous accounts.]

	No. of accounts.	Amounts.
Receipts	104	\$3,510,758.08
Disbursements	5,968	35,535,215.58
Total	6,072	39,045,973.66

DIVISION OF MINTS AND SUBTREASURIES.

[Audits Accounts of Mints and Assay Offices, Construction and care of Public Buildings, United States Treasurer, Light-House Establishment, Bureau of Engraving and Printing, Territorial, Independent Treasury, Marine Hospital, Steamboat Inspection Service, Hospitals for the Insane and Deaf and Dumb, etc.]

	No. of accounts.	Amount.
Receipts	83	\$907, 223, 684. 01
Disbursements	7, 240	888, 061, 593. 61
Total	7, 323	1, 795, 285, 277. 62

WAREHOUSE AND BOND DIVISION.

STATEMENT OF TRANSACTIONS IN BONDED MERCHANDISE, AS SHOWN BY ACCOUNTS
ADJUSTED DURING THE FISCAL YEAR ENDED JUNE 30, 1892.

	No. of accounts.	Amount.
Number of accounts adjusted	1, 212	.....
Number of accounts of "No transactions" received, examined, and re- ferred	519	.....
Balance of duties on merchandise in warehouse per last report		\$19, 335, 438. 71
Duties on merchandise warehoused		64, 981, 549. 90
Duties on merchandise rewarehoused		4, 481, 456. 61
Duties on merchandise constructively warehoused		66, 500, 389. 25
Increased and additional duties		1, 577, 312. 88
Total		156, 876, 147. 35
<i>Contra.</i>		
Duties on merchandise withdrawn for consumption		50, 717, 669. 43
Duties on merchandise withdrawn for transportation		3, 029, 302. 73
Duties on merchandise withdrawn for exportation		69, 720, 514. 74
Allowances for deficiencies, damages, etc.		12, 222, 048. 97
Duties on withdrawals for construction and repairs of vessels		20, 735. 77
Duties on bonds delivered to district attorneys for prosecution		6, 450. 88
Balance of duties on merchandise in warehouse		21, 159, 424. 83
Total		156, 876, 147. 35

RECAPITULATION.

	No. of accounts.	Amount.
Customs division: Total receipts and disbursements	11, 638	\$212, 884, 981. 85
Judiciary division: Total disbursements	10, 032	7, 188, 657. 75
Public debt division: Total	612	342, 559, 359. 22
Miscellaneous division: Total receipts and disbursements	8, 072	39, 045, 973. 66
Division of mints and subtreasuries: Total receipts and disbursements ..	7, 323	1, 795, 285, 277. 62
Grand total, receipts and disbursements	35, 677	2, 396, 964, 250. 10
Warehouse and bond division: Amount involved	1, 212	156, 876, 147. 35

COMPARATIVE STATEMENT, BY FISCAL YEARS, OF TRANSACTIONS IN THE FIRST AUDITOR'S OFFICE, FROM 1861 TO 1892, 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	2,339,633,571.08	2,558,518,502.89	10,823	1,735	2,973
1868	2,364	11,396	13,760	215,497,955.23	1,949,304,257.09	2,164,802,212.32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318.23	1,808,644,481.50	2,040,406,799.73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298.97	1,344,512,789.41	1,584,709,088.38	10,572	2,395	7,690
1871	2,864	14,101	16,965	239,338,078.13	1,773,277,492.08	2,012,615,570.21	11,426	2,239	6,856
1872	4,511	15,293	19,804	912,200,147.78	1,339,778,632.45	2,251,978,780.23	12,900	2,356	5,672
1873	5,522	14,474	19,996	1,202,898,370.18	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	696,493,659.51	986,401,191.96	1,682,894,851.57	13,059	2,055	4,505
1878	7,038	16,351	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	20,048	27,081	1,206,298,429.71	1,593,413,941.53	3,099,712,371.24	13,768	3,443	3,891
1881	6,814	20,308	27,122	862,066,081.94	1,016,464,134.81	1,878,530,216.75	15,596	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	828,360,830.42	1,561,099,615.73	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	5,351	2,339
1885	6,342	23,632	29,974	1,089,298,286.68	1,152,493,050.55	2,241,791,337.23	10,985	5,295	2,125
1886	4,854	24,206	29,040	899,990,191.10	918,793,292.09	1,815,693,483.19	19,887	8,561	2,643
1887	3,385	27,930	31,315	1,053,299,015.66	1,284,471,593.23	2,337,770,608.89	21,606	4,571	3,072
1888	2,733	28,658	31,391	901,181,435.09	1,030,725,563.22	1,931,906,998.31	21,464	4,263	2,685
1889	2,268	27,200	29,468	803,042,622.61	867,577,102.75	1,670,619,725.36	10,708	3,184	2,071
1890	2,761	31,867	34,628	1,019,684,429.60	1,165,879,638.80	2,185,564,068.40	14,753	3,874	2,044
1891	2,988	33,592	36,580	985,017,611.19	1,201,513,909.85	2,186,531,521.04	17,195	4,259	1,803
1892	3,029	32,648	35,677	1,104,745,679.22	1,292,218,570.88	2,396,964,250.10	15,890		

FIRST AUDITOR.

The foregoing exhibit shows the very large volume of business transacted during the fiscal year 1892. It is not thought necessary to call special attention in this connection to the entirely inadequate clerical force allowed by law for the transaction of the constantly increasing business of this office, as that matter has been fully and specifically treated in a letter addressed to you under date of September 13, 1892, transmitting estimate for appropriation for this office for the fiscal year 1894, to which your attention is most earnestly invited.

I take great pleasure in commending to your favorable consideration the personnel of this office for faithful, intelligent, and exceedingly laborious services rendered during the past year.

GEO. P. FISHER,
First Auditor.

The SECRETARY OF THE TREASURY.

(No. 10.)

REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, D. C., October 26, 1892.

SIR: I have the honor to submit the following report, showing, as nearly as any written statement can do, the work performed in this office during the fiscal year ending June 30, 1892, and the condition of the public business intrusted to my charge.

The duties of the Second Auditor as prescribed by the act of March 3, 1817; and subsequent acts, which are embodied in sections 277 and 283 of the Revised Statutes, are as follows:

The Second Auditor shall receive and examine all accounts relating to the pay and clothing of the Army, the subsistence of officers, bounties and premiums, military and hospital stores, and the contingent expenses of the War Department; all accounts relating to Indian affairs and to agents of lead and other mines of the United States; and after examination of such accounts he shall certify the balances and transmit such accounts, with the vouchers and certificates, to the Second Comptroller for his decision thereon. He shall keep all accounts of the receipts and expenditures of the public money in regard to certain bureaus of the War Department and of all debts due to the United States on moneys advanced relative to those bureaus; shall receive from the Second Comptroller the accounts which shall have been finally adjusted and shall preserve such accounts with their vouchers and certificates, and record all requisitions drawn by the Secretaries of those Departments the examination of the accounts of which has been assigned to him. He shall annually, on the first Monday in November, report to the Secretary of the Treasury the application of the money appropriated for certain bureaus of the War Department and make such reports on the business assigned to him as the Secretary of War may deem necessary and require.

With regard to certain classes of accounts mentioned above, it may be proper to remark that no bounties for military service have been offered by the United States since April 30, 1865, in the case of volunteer soldiers, and since June 30, 1865, in the case of regulars; that the payment of a premium of \$2 for each accepted recruit, which is authorized by section 1120, Revised Statutes, was suspended February 11, 1868, and entirely discontinued May 26, 1869, by orders from the War Department; that officers of the Army have not been entitled to subsistence since July 15, 1870, an act of that date having abolished allowances and established annual salaries in lieu thereof, and that no accounts of agents of lead and other mines have been rendered to this office since 1844.

For the better transaction of public business, and in order that the various details, which are so numerous and diversified as to be beyond the capacity of one officer, may be properly supervised by responsible persons, the work of the office is distributed among eleven divisions, six of which are in charge of the chiefs of division authorized by law, and the remainder are in charge of clerks of class four as acting chiefs of division. A brief synopsis of the work assigned to it is prefixed to the detailed report of each division.

BOOKKEEPERS' DIVISION.

* * * * *

The application of moneys appropriated for the Indian service, the Medical Department, Pay Department, Ordnance Department, expenses of the Commanding General's Office, contingencies of the Adjutant-General's Office, the Soldiers' Home, the National Home for Disabled Volunteer Soldiers, the Artillery School at Fortress Monroe, publication of Official Records of the War of the Rebellion, contingencies of the military establishment, etc., is indicated by the subjoined tabular statements of amounts drawn from the Treasury on requisitions of the Secretary of War and Secretary of the Interior, repayments of unexpended balances, and aggregate balances remaining in the Treasury on June 30, 1892.

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department.</i>		
Ammunition for morning and evening gun	\$19,104.37	\$0.08
Appliances for disabled soldiers	2,003.00	275.81
Armament of fortifications	1,597,589.27	4,493.30
Arming and equipping the militia	416,167.00	8,219.65
Army gun factory, Watervliet Arsenal, West Troy, N. Y.	627,060.68	
Army Medical Museum	4,850.60	4.28
Artificial limbs	364,440.87	4,100.87
Artillery School, Fortress Monroe, Va.	5,000.00	50
Artillery targets	2,571.29	
Augusta Arsenal, Augusta, Ga.	3,442.70	
Board of ordnance and fortifications	39,898.54	
Bounty under act of July 28, 1866	68,500.00	22,981.23
Bounty to volunteers, their widows and legal heirs	290,556.30	71,835.64
Columbia Arsenal, Columbia, Tenn.	33,753.54	
Contingencies of the Army	13,961.64	2,992.29
Contingencies, headquarters military divisions and departments ..	3,100.00	100.00
Collecting, drilling, and organizing volunteers (transfer under Sec. 5, act of March 3, 1875)	479,095.20	
Draft and substitute fund (transfer under Sec. 5, act March 3, 1875) ..		478,734.70
Expenses of Commanding General's Office	1,750.00	
Expenses of military convicts	2,354.08	
Expenses of recruiting	120,746.03	87.06
Extra pay to officers and men who served in the Mexican war ..	2,000.00	1,000.00
Frankford Arsenal, Philadelphia, Pa.	5,000.00	
Indianapolis Arsenal, Indianapolis, Ind.	28,769.56	
Infantry and Cavalry School, Fort Leavenworth, Kans.	1,500.00	
Hotchkiss gun for Military Academy	2,327.33	
Library Surgeon General's Office	9,514.96	
Machine guns	39,632.40	
Manufacture of arms	567,651.63	202,431.43
Medical and hospital department	234,192.14	36,985.25
Ordnance material, proceeds of sales	40,994.19	15.12
Ordnance service	80,000.00	68.01
Ordnance stores	378,836.02	11,262.01
Pay, etc., of the Army	13,208,756.96	424,663.36
Pay of Military Academy	208,595.02	8,389.48
Pay of two and three year volunteers	701,558.58	10,496.80
Powder and projectiles, proceeds of sales	1,136.70	30.00
Proving ground, Sandy Hook, N. J.	76,391.76	
Publication of official records, war of the rebellion	187,439.62	
Relief of sundry persons	3,017.06	
Repairs of arsenals	45,000.00	3.08
Rock Island Arsenal, Rock Island, Ill.	159,920.00	
Rock Island Bridge, Rock Island, Ill.	16,950.48	
Soldiers' home, permanent fund	120,900.00	
Soldiers' home, interest account	72,879.55	
Springfield Arsenal, Springfield, Mass.	119,583.62	
Support of National Homes for Disabled Volunteer Soldiers ..	2,921,532.76	173,006.94
Support of Soldiers' Home	194,385.45	131.02
Testing machine	10,005.50	5.50
Three months' pay proper	2,000.00	1,700.00
Trusses for disabled soldiers	11,003.00	
Watervliet Arsenal, West Troy, N. Y.	5,030.00	
Miscellaneous items	651.50	3,319.11
Total drafts and repayments on account of War Department appropriations	22,553,101.47	1,467,342.52

NOTE.—Much of the summary relating to the duties and work of the different divisions of this office is omitted for want of space.

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the Indian service.</i>		
Advance interest to Chippewas in Minnesota, reimbursable	\$106,342.42	\$39,657.41
Advance interest to Sioux Nation, reimbursable	23,910.50	33.00
Aiding Indian allottees under act of February, 8, 1887	28,042.46	425.25
Allotments to Cheyennes and Arapahoes in Oklahoma	17,775.00	1,176.85
Buildings and repairs at agencies	32,411.65	7,013.95
Civilization fund	1,154.13	697.97
Civilization and support of Sioux, Medawakanton band	3,500.00	9.00
Commissions to negotiate with various Indian tribes and bands	19,221.13	1,180.24
Contingencies of the Indian Department	47,523.49	4,482.18
Ditches and reservoirs for Navajoes	3,628.71	7.87
Education, Sioux Nation	64,486.19	961.95
Enrolment of Cherokee freedmen, Delawares and Shawnees	617.50	188.00
Expenses of Board of Indian Commissioners	4,877.60	535.09
Fulfilling treaties with various Indian tribes	1,837,324.21	75,951.39
Homesteads for Indians	5,372.84	551.50
Incidental expenses of the Indian service	124,567.28	8,294.28
Indian money, proceeds of labor	180,177.19	1,962.57
Interest on trust funds, etc	1,691,929.30	24,664.20
Investigating Indian depredation claims	4,805.58	201.52
Irrigation, Indian reservations	15,172.96	898.55
Logging on Menominee Reservation	6,841.75	6,841.75
Negotiating with certain tribes and bands of Indians	27,332.84	1,861.74
New allotments under act of February 8, 1887	50,710.16	1,394.33
New Cheyenne River Agency, South Dakota	14,990.00	.....
Pay of Indian agents, farmers, inspectors, interpreters, judges, mar- trons, police, and school superintendents	336,859.33	8,242.71
Payments to various Indian tribes and bands	1,394,877.67	54,355.89
Proceeds of Indian reservations	2,050.20	204.78
Relief of certain Indian tribes and bands	68,620.18	7,988.28
School buildings and support of Indian schools	2,190,300.03	83,402.79
Support of various Indian tribes and bands	2,688,243.66	89,252.62
Surveying, appraising, and allotting Indian reservations	177,558.19	1,175.66
Telegraphing and purchase of Indian supplies	47,664.83	1,727.10
Transportation of Indian supplies	346,987.27	15,113.49
Traveling expenses of Indian inspectors and school superintendents	8,910.53	1,259.31
Unfinished allotments under act of February 8, 1887	7,442.32	1,550.63
Miscellaneous items	13,830.31	2,116.87
Total drafts and repayments on account of Indian appropriations	11,596,061.41	445,390.72

GENERAL BALANCE SHEET OF APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury from July 1, 1891, to June 30, 1892	\$23,554,405.20	\$11,596,061.41
To amount of transfer warrants issued to adjust appropriations	485,845.20	45,255.61
To amount of unexpended balances carried to the surplus fund	235,146.48	175,899.29
To aggregate amount of balances remaining to the credit of all ap- propriations, June 30, 1892	9,169,507.90	31,011,069.19
Total	33,444,904.78	42,828,285.50
CREDIT.		
By balances on hand July 1, 1891	10,924,533.98	33,202,448.66
By amount of repayments during the year	1,476,331.80	445,390.72
By amount of counter warrants issued to adjust appropriations	489,645.47	27,092.44
By amount of appropriation warrants issued during the year	20,554,393.53	9,153,353.68
Total	33,444,904.78	42,828,285.50

* * * * *

The amount drawn from the Treasury on settlements was \$308,445.41, 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 of March 3, 1883, 22 Stats., 565)	\$120,900.00
Interest on Soldiers' Home permanent fund (same act)	72,879.55

PAYMASTERS' DIVISION.

* * * * *

The records of 269 officers have been examined for the purpose of establishing dates on which longevity pay accrued under acts of June 18, 1878, and February 24, 1881, and the decisions of the Supreme Court in the cases of the United States *vs.* Tyler and United States *vs.* Morton.

The record of deposits by enlisted men, under act of May 15, 1872, shows that 6,458 deposits were made since last report, amounting to \$387,711.43, and that 8,529 deposits, amounting to \$459,989.93, have been withdrawn, upon which the depositors received \$42,699.16 interest.

The amount involved in 425 paymasters' accounts and 192 miscellaneous settlements was \$14,653,383.08, as follows:

Amount disbursed by paymasters, as per audited accounts	\$14,495,654.98
Amount certified to be due the Soldiers' Home on account of contributions (12½ cents per month), fines and forfeitures by sentence of courts-martial, etc.	126,067.34
Amount transferred to the books of the Third Auditor's Office on account of subsistence and quartermasters' stores, transportation furnished soldiers on furlough, etc., also transfers on Second Auditor's books to adjust appropriations	31,118.43
Charges raised against officers for overpayments, erroneous musters, etc.	46.70
Credits on account of overpayments refunded and charges removed on satisfactory explanations	364.16
Payment of transportation accounts	131.47
Total	14,653,383.08

* * * * *

On June 30, 1892, the accounts of paymasters were rendered to this office to include March, 1892, audited to include December, 1891, and confirmed by the Second Comptroller to include September, 1891. Thirty-five paymasters were on duty, so that the 109 monthly accounts on hand unsettled represent a period of about three months.

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

* * * * *

The amount involved in 1,339 accounts and claims disposed of was \$6,324,426.75, as follows:

Ordnance, ordnance stores, etc., ordnance service, arming and equipping the militia, armament of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department	\$3,347,888.32
Medical and hospital department, artificial limbs, Army Medical Museum, Library of the Surgeon-General's Office, trusses and appliances for disabled soldiers, and other appropriations of the Medical Department	696,244.14
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 and Inspector-General's Departments, special acts of relief, Artillery School at Fortress Monroe, Infantry and Cavalry School at Fort Leavenworth, etc.	225,001.36
Expenses of recruiting, local bounty claims, etc.	88,709.30
Support of National Home for Disabled Volunteer Soldiers	1,966,583.63
Total	6,324,426.75

* * * * *

When the miscellaneous files of settled accounts were placed in charge of this division, a large number of vouchers for expenses connected with enrollment and drafts during the late war remained in bundles and had never been properly arranged, and the pay rolls of armories and arsenals were to a great extent separate from the accounts to which they belonged, being too large for the file boxes. For convenience of reference and for the better preservation of these rolls and vouchers, it was deemed advisable to place them, not only in their proper order in the files, but also in boxes. From April to June, two clerks were employed on this work, during which time 72,507 vouchers were transferred from bundles to boxes, 10,241 were properly folded, and 5,508 were briefed.

INDIAN DIVISION.

* * * * *

The work of the division is indicated by the following statements:

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1891.....	431	399	32
Received during the year.....	886	674	5,206
Total.....	1,317	1,073	5,238
Audited and reported to the Second Comptroller.....	957	757	5,224
On hand June 30, 1892.....	360	316	14

Disbursements allowed on the examination of accounts.....	\$3,546,090.76
Amount of claims allowed.....	5,833,019.66
Total amount of disbursements allowed.....	9,379,110.42

The term "accounts" as above used includes both the quarterly accounts rendered by disbursing officers and the "explanations" filed by them in modification thereof to remove items suspended in settlement. The following analysis is therefore added to exhibit the status of each of these species of accounts on June 30, 1892:

	Cash.		Property.		Total.
	Quarterly accounts.	Explana- tions.	Quarterly accounts.	Explana- tions.	
In process of examination.....	56	26	49	31	162
Waiting examination.....	152	126	123	113	514
Total.....	208	152	172	144	676

Attention is invited to the following facts exhibited by the foregoing tables: The total number of accounts and claims on hand is 152 less than a year ago. The number of quarterly accounts, cash and property, is less than at that date by 44 cash and 68 property. Of claims, there were 5,238 under consideration, against 3,719 the previous year, an increase of 1,519; yet but 14 remained unsettled at the end of the year. The total number of accounts and claims settled in 1891 was 5,520; this year it is 6,938, an increase of 1,418. The disbursements show an increase of \$1,526,631.17. The accounts of 136 disbursing officers are now in the current files awaiting action or are on the desks of examiners. The number of quarterly cash accounts on hand is 360, an average of about 2½ per officer. It is not practicable to reduce this

average much, because of the necessary connection between the accounts here and the preceding and succeeding accounts held by the Second Comptroller and the Indian Office, respectively.

In addition to the work of settlement, the voluminous records of the division, essential to the proper tracing of property and the fixing of responsibility where it belongs, have been brought well up to date.

Besides the above, the time of some of the best clerks has been largely occupied in overhauling the files to obtain evidence necessary to comply with the calls of the Attorney-General and the courts. These researches are laborious and exacting, though they count for little in the record of work performed. Much copying has been done in the course of this service, the total number of pages copied, including miscellaneous matters, being 4,731; number of letters written, 5,699.

PAY AND BOUNTY DIVISION.

* * * * *

The record of this division shows that during the fiscal year 1892, 15,673 new claims for pay and bounty growing out of the war of the rebellion (with few exceptions) were presented for the consideration of this office; that 2,750 claims which had formerly been examined and disposed of were revived; that 8,534 claims were certified and allowed; that 13,979 were disallowed and that 8,636 were referred elsewhere. As explained in last year's report the term "referred elsewhere" is used to cover three classes of claims, namely, (1) claims which are actually sent out of the office or referred to other divisions; (2) claims that have already been formally settled, leaving nothing more due to the claimant—the claimant is so notified and the papers are filed with the settlement; (3) claims that have been suspended for more than three years for material evidence required to complete the cases, and in which no reply has been received from the claimant or attorney. Cases of the latter class, which constitute the majority of those reported as "referred elsewhere" are regarded as abandoned and are transferred to the disallowed files. Some of these may, eventually, be revived by the receipt of new evidence, but the great mass of them will never be disturbed.

The total number of claims acted upon was 31,149, and the number remaining on hand June 30, 1892, was 45,511. The amount required to pay 8,534 claims allowed was \$1,047,169.95, which gives an average of \$122.70 per claim. In transacting the business of the division 167,494 letters were written and 389,889 rolls and vouchers consulted.

DIVISION FOR INVESTIGATION OF FRAUD.

It is the duty of this division to examine and investigate all cases in which fraud, forgery, unlawful personation of claimants and witnesses, disputed questions of heirship and identity, irregular practices of attorneys, etc., are involved, and to take the necessary steps, through the officers of the Department of Justice and otherwise, to recover any moneys that may have been improperly drawn from the Treasury and to punish the offenders.

The number of cases on hand June 30, 1891, was 1,415; number referred to the division during the year, 930; making a total of 2,345 cases for consideration; 1,275 have been disposed of, leaving 1,070 cases on hand June 30, 1892.

* * * * *

PROPERTY DIVISION.

* * * * *

About 1,200 officers render quarterly returns of clothing, camp and garrison equipage. The number of those returns on hand examined is therefore less than $1\frac{1}{4}$ returns per officer, and the work of the division is practically up to date.

* * * * *

I deem it proper to invite attention to the subjoined extract from the report of this office for 1887, which was also inserted in the reports for 1888 and 1891:

Prior to 1871 this division was charged with the settlement of property accounts or returns rendered by Army officers responsible for ordnance, ordnance stores, and supplies, but on December 19, 1870, the Secretary of War directed that such returns, after rigid examination by the Chief of Ordnance, should be filed in the Ordnance Office, and not transmitted to the Treasury. As the act of March 3, 1817 (section 277, Revised Statutes), makes it the duty of the Second Auditor to receive and examine all accounts relating to military stores, it may be questioned whether such property accounts as have received only the rigid examination of the Ordnance Office have been adjusted in accordance with law. (See 13 Op., 483.)

DIVISION OF INQUIRIES AND REPLIES.

* * * * *

The work of card-indexing the book records of payments to enlisted men of the volunteer Army, said books having been transferred to this office by the Paymaster-General in 1889, was completed April 21, 1892. It was commenced January 27, 1890, and the total number of cards written is 728,627, as follows: January 27 to June 30, 1890, 143,574; July 1, 1890, to June 30, 1891, 497,410; July 1, 1891, to April 21, 1892, 87,643.

Considerable progress has been made in card-indexing payments to enlisted men on detached service, in hospital, etc., 4,977 vouchers having been disposed of, from which 259,733 cards were written. This covers the entire year of 1861, a large part of 1862 and 1863, and a portion of 1864. Including 8,813 cards written last year, the total number of payments of this class which have been card-indexed is 268,546.

The card-indexing of single vouchers for current payments made by paymasters of the Army is well in hand. It was estimated that these payments would require about 36,000 cards per year, but the estimate should be increased at least 50 per cent, for the reason that payments to officers of the regular Army, as well as enlisted men, are included. The number of current payments to these classes of payees which have been card-indexed is 69,060, namely, prior to July 1, 1891, 2,211; July 1, 1891, to June 30, 1892, 66,849.

The card-indexing of payments to men absent from their commands has produced very satisfactory results. No day passes without applications being made for information concerning this class of payments. Under the old system a clerk had literally to search for a record of payments, often examining several bundles of vouchers before he could find what he wanted. Now he can obtain from the cards such directions as will enable him to get any required voucher with the least possible trouble or delay.

In January last the Record and Pension Office turned over to this Bureau upward of 100,000 descriptive lists of volunteer soldiers of the late war. As opportunity offered 23,670 of these papers have been arranged and filed as follows: 2,561 with settlements, 1,234 with pend-

ing claims, and 19,875 with similar papers pertaining to the regiments to which the men belonged.

Looking to next year's work I find that two acts were passed during the first session of the Fifty-second Congress which will materially affect this division, namely, the act of July 27, 1892, granting pensions to survivors of the Indian wars of 1832 to 1842, and the act of August 5, 1892, granting pensions to army nurses. About 25,000 payments made on hospital rolls to army nurses have already been card-indexed, and the cards will probably be assorted by the time that calls for information are made by the Pension Bureau. It is, therefore, confidently anticipated that such calls will be promptly responded to without additional clerical assistance. With regard to the survivors of Indian wars, known as the Black Hawk war, Creek war, Cherokee disturbances, and the Seminole war, the inquiries will not be so easily answered, because the records can not be so readily referred to.

MAIL DIVISION.

* * * * *

The incoming mail is generally distributed within an hour after it reaches the office, special attention always being given to important matters. The system devised for examining and disposing of the outgoing mail continues to work satisfactorily. All letters from the office are carefully scrutinized and any errors that may be discovered are charged to the clerks who made them. The result is greater uniformity in business methods and fewer errors, either of omission or commission.

ARCHIVES DIVISION.

* * * * *

In copying the worn and defaced registers of payments to volunteer organizations which have been in constant use for about 20 years it is found necessary, in order to correct errors made when the registers were first written, to refer to every muster and pay roll covering said payments. The number of the paymaster's voucher has been added to the record of payments, which much simplifies the work of withdrawing papers from the files. The record now shows at a glance the company and regiment to which payment was made, the period embraced in each payment, the paymaster's name, the file number, the number given to the account by the Pay Department, and the number of the voucher.

All original muster and pay rolls and other vouchers which have been copied are very carefully preserved, and a proper index to them is kept, so that should a question arise as to the correctness of the copy or the genuineness of a signature the original document can be produced at a minute's notice.

THE OLD ARMY DIVISION.

* * * * *

The work performed is shown by the following statement:

Classes of claims.	Claims pending July 1, 1891.	New claims received.	Old claims revived.	Allowed.	Dis-allowed.	Referred elsewhere.	Claims pending June 30, 1892.
Arrears of pay, etc. (regulars and volunteers).....	160	181	79	44	148	79	149
Sutlers, post traders, laundresses, tailors, etc.....	98	136	56	39	68	65	88
Total.....	228	317	135	83	216	144	237

The time of one clerk was occupied in answering letters of inquiry as to payments made and amounts due for services in the old Army and in furnishing information to other divisions of the office. The number of vouchers examined was 133,160; number of letters written, 7,672; number of cards written for restoring and improving old records, 66,725. The amount found due claimants in the 83 allowed claims was \$2,256.15.

Under section 4818, Revised Statutes, and the legislative, executive, and judicial appropriation acts of February 26, 1889, July 11, 1890, and March 3, 1891, the accounts of soldiers who deserted or were discharged by sentence of court-martial subsequent to March 3, 1881, also the accounts of deceased soldiers whose arrears of pay, etc., have not been claimed, have been audited in favor of the Soldiers' Home. The number of cases acted upon was 6,865, in 4,656 of which nothing was due. In the remaining 2,209 cases balances aggregating \$65,828.84 were found due and passed to the credit of the permanent fund of the Home.

RECAPITULATION OF THE WORK OF THE OFFICE.

Description of accounts.	On hand July 1, 1891.	Received.	Disposed of.	On hand June 30, 1892.
<i>Disbursing accounts.</i>				
Army paymasters	68	466	425	109
Recruiting, ordnance, medical, and miscellaneous	142	1,197	1,151	188
Indian agents	431	886	957	360
Total disbursing accounts	641	2,549	2,533	657
<i>Claims.</i>				
Arrears of pay and bounty, including claims prior to 1861	58,465	18,875	31,592	45,748
Indian	32	5,206	5,224	14
Total claims	58,497	24,081	36,816	45,762
<i>Property accounts.</i>				
Clothing, camp and garrison equipage	1,638	3,674	3,759	1,553
Indian	399	674	757	316
Total property accounts	2,037	4,348	4,516	1,869
Aggregate number of accounts and claims	61,175	30,978	43,865	48,288

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers	\$35,150,466.61
Less repayments on account of unexpended balances, etc.	1,921,722.52
Net amount paid out	33,228,744.09
Total number of letters written	210,328
Average number of clerks employed	230

CONDITION OF PUBLIC BUSINESS.

Accounts of disbursing officers.—As shown by the above recapitulation there are 657 disbursing accounts on hand awaiting settlement, namely, 109 paymasters' accounts, 188 miscellaneous accounts, and 360 accounts of Indian agents. Although this is 16 in excess of last year's showing, the increase does not call for special remark. The paymasters' and miscellaneous Army accounts are practically up to date. These accounts are rendered promptly and are noticeable for their good form and general accuracy. The accounts of Indian agents are more nearly up to date than they have ever been since the war. Of late years there has been a commendable improvement in the form in which they

reach this office, but they are susceptible of further improvement in the matter of correctness and compliance with law and the regulations of the Indian Office. This is indicated by the fact that there are 126 "explanations" awaiting consideration. These explanations consist of evidence furnished by disbursing officers in connection with items suspended in the settlement of their accounts, and are themselves evidence of irregularities and error.

Property accounts.—There are 1,869 property accounts (1,553 Army and 316 Indian) on hand, a decrease of 168 as compared with last year's report. The Army property accounts are generally correct, owing in a great measure to the rigid accountability to which officers are held by the War Department for every article of public property intrusted to them. The remarks concerning the disbursing accounts of Indian agents are also applicable to their property accounts, there being 113 "explanations" awaiting action. It is only fair to add that Indian property embraces a far greater variety of articles than the Army property which is accounted for to this office, and that the modes of expenditure are also more various.

Claims.—The number of unsettled claims is 45,762, namely, 45,748 pay and bounty and 14 Indian, a decrease of 12,735 since June 30, 1891. The unsettled Indian claims call for no remark. This class of work has never been in arrear. These claims are chiefly for supplies furnished to meet current wants of the Indian service, and contractors urge as one reason for immediate adjustment that they sell on so small a margin that every day's delay in payment is an injury to them. Some delay is absolutely unavoidable, but, so far as this office is concerned, it has been reduced to a minimum. With regard to claims for arrears of pay and bounty, it is a noteworthy fact that a large proportion is presented by the heirs at law of the soldier and by collateral heirs. In some instances more than twenty heirs, residing in half a dozen different States, have applied for a soldier's pay and bounty. Each heir is required to furnish satisfactory evidence of identity and heirship, and his claim must be decided upon the evidence presented and upon the law applicable to the case.

Claims for pay and bounty are registered in the name of the soldier, and only one settlement is made in each case, no matter how many claimants there may be. It will be seen, therefore, that while 31,592 claims for pay and bounty are reported as disposed of during the fiscal year 1892, there were really many times that number of claimants. In like manner the 45,748 claims on hand, while representing only that number of soldiers, may represent 150,000 claimants or even more. It follows as a matter of course that the work now involved in settling a soldier's case, where many heirs appear, is very much greater than it would have been to settle the same case twenty years ago, when only the soldier himself, or his widow, was represented. In addition to this it should be stated that claims are now examined and settled with a thoroughness not considered necessary even a dozen years since. Under the practice of former years if a soldier claimed bounty his claim for bounty was considered to the exclusion of everything else, unless it appeared that he had been overpaid. Then the debit items were taken cognizance of. If a soldier now presents a claim, either for pay or bounty, his claim is considered in connection with his entire military service, and whatever he may be found entitled to is allowed and paid whether he makes a specific claim for it or not. In other words, his account is exhaustively examined and settled on principles of strict and impartial justice.

DISALLOWED CLAIMS.

In my last report I commented at some length on the fact that more than 60 per cent of the claims for arrears of pay and bounty acted upon during the preceding ten years were disallowed for the reason that payment had already been made in full, either to the soldier or to his legal heirs, and I suggested the enactment of a law authorizing the Second Auditor to reject all such cases without referring them to the Second Comptroller. Following up the matter, I prepared a bill which received the approval of the Second Comptroller and the Secretary of the Treasury, was presented in both Houses of Congress, passed the Senate without objection, and was favorably reported by the House Committee on War Claims. It was finally incorporated in the bill making appropriations for the legislative, executive, and judicial expenses of the Government, and became a law July 16, 1892, as follows:

That hereafter nothing in section 277 of the Revised Statutes shall be so construed as to prevent the Second Auditor of the Treasury from disallowing claims for arrears of pay and bounty in cases where it appears from the records and files of his office that payment in full has already been made to the soldier himself, or to his widow or legal heirs: *Provided*, That if any person whose claim may be disallowed be dissatisfied with the action of the Auditor, he may, within six months, appeal to the Second Comptroller; otherwise the Auditor's action shall be deemed final and conclusive, and be subject to revision only by Congress or the proper courts.

The necessity for the passage of such a measure, which was fully apparent a year ago, is emphasized by another year's experience. From July 1, 1891, to June 30, 1892, as shown by the present report, 14,195 claims for pay and bounty, including those which accrued prior to 1861, were disallowed and 8,617 allowed. That is, out of 22,812 claims formally certified by the Second Auditor and Second Comptroller, more than 62 per cent were cases in which nothing was due the claimants.

It is perhaps unnecessary to say that the power now conferred upon the Auditor to deal summarily with a class of claims which for eleven years past has been a source of trouble and vexation will be exercised with due care and discretion. They will be so treated that in case of appeal they can be referred to the Comptroller without avoidable delay and with the least possible expenditure of labor.

PAYING SOLDIERS OF THE LATE WAR ON A GOLD BASIS.

During the last eight or ten years the question of paying soldiers who served during the war of the rebellion, or their widows and legal heirs, the difference between paper currency and gold has frequently been raised, and this office has on several occasions been called upon for an estimate of the amount which would be required to make such payment. So far as I am informed enlisted men are the only persons to whom it has been proposed to grant relief of this character, although every soldier, commissioned as well as enlisted, would seem to have an equal claim if it be admitted that any just or equitable claim exists. As the subject is one of general interest, especially in view of the enormous amount involved, I deem it proper to place on record the following estimate and explanatory remarks:

The difference between coin and currency which it has been proposed to pay to enlisted men of volunteers is on their pay proper only, but there is no record, either here or elsewhere, of the amount paid to enlisted men on that account during the late war. As a rule officers and men of volunteers were paid on the same rolls, which contained not

only pay proper, but also all allowances to which they might be entitled, such as subsistence and other allowances of officers, and clothing, bounty, and traveling allowances of enlisted men. Another obstacle in the way of a satisfactory estimate of the amount involved is that the actual number of enlisted men who served during the war of the rebellion is not known. The aggregate strength of the armies of the United States at various times during the war was as follows:

	Officers and men.
January 1, 1862	575, 917
March 31, 1862	637, 126
January 1, 1863	918, 191
January 1, 1864	860, 737
January 1, 1865	959, 460
March 31, 1865	980, 086

These figures are official, but I am not aware that any further statistics on the subject have been compiled. Taking the above figures in connection with the fact that nearly 2,000,000 troops were added to the Army under special authority, calls, and proclamations, issued between January, 1862, and December, 1864, I estimate that the average strength of the Army during the period from January 1, 1862, to April 9, 1865, was as follows:

	Officers and men.
January 1 to December 31, 1862	700, 000
January 1 to December 31, 1863	800, 000
January 1 to December 31, 1864	900, 000
January 1 to April 9, 1865	950, 000

The proportion of officers to enlisted men is not known, but for the purpose of this estimate a regiment of infantry of minimum strength may be taken as a basis of calculation. Such a regiment consisted of 36 officers and 830 men, which will give a proportion of a fraction more than 40 officers to each 1,000 men; but some allowances must be made for officers of the general staff, of whom about 1,600 were in the service in 1862; 3,000 in 1863, and 4,000 in 1864 and 1865. The 700,000 troops estimated to have served in 1862 would, therefore, approximately consist of:

Staff officers, 1,600; regimental and company officers, 28,000; rank and file, 670,400; total, 700,000. In 1863 there would be 3,000 staff officers, 31,800 regimental and company officers, and 765,120 rank and file; total 800,000. In 1864 the number would be: staff officers, 4,000; regimental and company officers, 35,800; rank and file, 860,200; total, 900,000. In 1865 there would be 4,000 staff officers; 37,840 regimental and company officers, and 908,160 rank and file; total, 950,000.

The amount required to pay a regiment of infantry consisting of 830 enlisted men was, in 1862, a little more than \$11,000 per month; so that the pay proper of 670,400 enlisted men for that year would be, in round numbers, \$106,500,000.

By the act of May 1, 1864, the pay of enlisted men was increased, and the amount required to pay a regiment of minimum strength, subsequent to the date of said act, was about \$14,000 per month.

By the above method of calculation, which in view of the scanty data obtainable appears to be the only feasible one, the amount required to pay the difference between coin and currency is \$144,922,500, as follows:

Date.	Estimated number of enlisted men.	Amount of pay proper in currency.	Amount required to place the pay on a gold basis.	Difference between coin and currency.
January 1 to December 31, 1862.....	670, 400	\$106, 500, 000	12 per cent..	\$12, 780, 000
January 1 to December 31, 1863.....	765, 120	121, 000, 000	32 per cent..	38, 720, 000
January 1 to April 30, 1864.....	860, 200	45, 500, 000	51 per cent..	23, 205, 000
May 1 to December 31, 1864.....	860, 200	116, 000, 000	51 per cent..	59, 160, 000
January 1 to April 9, 1865.....	908, 160	50, 500, 000	37 per cent..	18, 685, 000
Total.....				152, 550, 000
From which deduct court-martial fines, forfeitures for absence without leave, clothing overdrawn, arms and equipments lost, etc., say 5 per cent.....				7, 627, 500
Net amount required to pay the difference between coin and currency.....				144, 922, 500

If commissioned officers were included in the foregoing estimate, the the amount required to pay volunteers the difference between gold and greenbacks would be in the neighborhood of \$200,000,000.

MONEY DUE THE ESTATES OF DECEASED COLORED SOLDIERS.

The fact that there is money (arrears of pay and bounty) in the Treasury belonging to the estates of deceased colored soldiers who served during the late war, has excited considerable interest from time to time, and sundry efforts have been made to obtain possession of it for the benefit of colored educational and charitable institutions. In order to place the matter in a proper light, the following details are given:

In accordance with the joint resolution of March 29, 1867 (15 Stat., 26) all moneys certified to be due colored soldiers were paid to the Commissioner of the Freedmen's Bureau, who was charged with the faithful disbursement of the funds. When the Bureau was discontinued in 1872 the unexpended balance of said funds was turned over to the Adjutant-General's Department for disbursement, and every effort was made to find the persons entitled thereto. In many instances it was ascertained that the payees were dead, and in all such cases the amounts were returned to the Treasury. In other cases the funds were held for seven years, and then repaid into the Treasury on the legal presumption of the death of the payees. The total amount repaid was \$504,000. In 1882 it was found that more than one-half of that sum had been claimed, the actual amount then remaining unclaimed being \$240,233.

Although no separate account has been kept of the claims paid since 1882, or still pending, it is estimated that the amount now unclaimed does not exceed \$100,000, a large proportion of which will undoubtedly be paid out, as claims are being constantly filed by the original claimants, who could not be found by the disbursing officers, or by the heirs of those who died subsequent to the allowance of their claims. It is, of course, quite impossible even to estimate what sum will finally remain unclaimed, because claims of this character are not barred by any statute of limitations. If it should be deemed just or expedient that unclaimed moneys belonging to the estates of colored soldiers be set apart, either for the education of the colored race or for charitable purposes, it will be necessary to determine by actual examination how much remains unclaimed. It will also be necessary to bar all claims not presented prior to some date to be fixed by law.

SOLDIERS' HOME ACCOUNTS.

By the act of March 3, 1851, (section 4818, Revised Statutes), all court-martial fines and all forfeitures on account of desertion and all

moneys belonging to the estates of deceased soldiers remaining unclaimed for three years subsequent to the death of such soldiers were set apart and appropriated for the support of the Soldiers' Home. For reasons which need not now be considered, payments to the Home from these sources fell very much in arrear, and in 1883, after a committee of the Senate had investigated the matter, a special force of clerks was provided to settle the accounts of deserters and deceased soldiers. In 1886, Congress limited the settlement of such accounts to those that accrued subsequent to March 3, 1851, and in 1889 the adjudication of said accounts was still further limited to such as originated subsequent to March 3, 1881. During the nine years from 1883 to 1892 the accounts of all deceased soldiers whose arrears of pay, etc., remained unclaimed for three years were adjusted and the proceeds placed to the credit of the permanent fund of the Soldiers' Home, in accordance with the act of March 3, 1883. The accounts of deserters from the cavalry, artillery, and fifteen regiments of infantry from April 13, 1861, to March 3, 1881, were also settled and the proceeds similarly disposed of, and settlements have been made crediting the permanent fund with moneys forfeited by soldiers dishonorably discharged between 1881 and 1891 by sentence of court-martial with forfeiture of pay, etc. The accounts of soldiers who deserted subsequent to March 3, 1881, have also been adjusted with few exceptions.

The accounts of the Home are now settled substantially up to date—that is, so far as existing law permits them to be settled—and the special force of clerks was dispensed with on June 30, 1892.

By the operation of the act of February 26, 1889, which prohibited the adjustment of accounts which originated prior to March 3, 1881, the following classes of cases have not been examined:

(1) Accounts of soldiers who deserted from the Army between March 3, 1851, and April 13, 1861, and did not return to the service.

(2) Accounts of soldiers who deserted from four regiments of infantry (Sixteenth to Nineteenth, inclusive), between April 13, 1861, and December 31, 1866, and did not return to the service.

(3) Accounts of soldiers who deserted from forty-five regiments of infantry (First to Forty-fifth, inclusive), between January 1, 1867, and December 31, 1869, and did not return to the service.

(4) Accounts of soldiers who deserted from ten regiments of infantry (Sixteenth to Twenty-fifth, inclusive), between January 1, 1870, and March 3, 1881, and did not return to the service.

(5) Accounts of soldiers dishonorably discharged from the Army by sentence of court-martial between March 3, 1851, and March 3, 1881, with forfeiture of pay and allowances.

If the bar to the settlement of these five classes of accounts were removed the permanent fund of the Home would be increased by arrears which have accrued since March 3, 1851, as follows:

Forfeitures by soldiers who deserted between 1851 and 1861 (estimated)....	\$50,000
Forfeitures by soldiers who deserted between 1861 and 1881 (estimated)....	500,000
Forfeitures by soldiers dishonorably discharged between 1851 and 1881 (estimated).....	150,000
Total.....	700,000

PAYMENT OF CLAIMS FOR BACK PAY AND BOUNTY.

For many years past this office has earnestly recommended the appropriation, in advance, of sufficient funds to pay such claims for arrears of pay and bounty for services during the late war as might be certified by the Second Auditor and Second Comptroller. By the act of April 4, 1890, appropriations were made to meet claims to be certified during

the remainder of the fiscal year 1890, and by the acts of August 30, 1890, and March 3, 1891, sufficient appropriations were made for the fiscal years 1891 and 1892, respectively. An estimate was submitted for the fiscal year 1893, as follows: Pay of two and three year volunteers, \$650,000; bounty to volunteers and their widows and legal heirs, \$375,000, and bounty under the act of July 28, 1866, \$50,000; total, \$1,075,000. The amounts appropriated by the act of August 5, 1892, were: Pay of two and three year volunteers, \$435,000; bounty to volunteers and their widows and legal heirs, \$250,000; bounty under the act of 1866, \$35,000; total, \$720,000, being \$355,000 less than the estimate.

Up to the date of this report the claims certified (during four months of the fiscal year 1893) aggregate \$417,720, namely: Pay of two and three year volunteers, \$258,500; bounty to volunteers, etc., \$141,110, and bounty act of 1866, \$18,110, leaving only \$297,280 available to meet claims to be certified during the rest of the fiscal year. The indications are that this balance will be exhausted long before June 30, 1894, and that many claimants will have to wait for their dues unless additional appropriations are made early in the ensuing session of Congress.

THE CLERICAL FORCE.

It affords me great satisfaction to say that the clerks of this office are entitled to credit for diligence, fidelity, and general efficiency. The detailed reports of each division show the amount of work that has been performed, but, in the words of one of my predecessors (the late Hon. E. B. French), "the wearisome details, the anxious, patient, and faithful clerical labor necessary to accomplish this can only be imagined."

In compliance with the directions of the President of the United States, dated December 4, 1891, and the orders of the Secretary of the Treasury, dated December 24, 1891, there has been kept "an efficiency record of all persons in the classified service, with a view to placing promotions wholly upon the basis of merit." This record shows how each person stands as to daily punctuality and attendance and the monthly average efficiency of each. The elements of efficiency are punctuality, attendance, industry, accuracy, aptitude, conduct, and ability. The record has been kept justly and impartially, and affords conclusive evidence of the high standing of the clerical force. (On July 1, 1892, the Secretary's orders of December 24, 1891, were so far modified as to require that the monthly average efficiency shall be determined by punctuality, attendance, conduct, industry, and ability.)

Several competitive examinations for promotion were held between January 1 and June 30, and it is gratifying to be able to report that the result reflected great credit upon those who were examined. My only regret is that there were not vacancies enough in the higher grades to reward all those who proved themselves worthy of promotion.

Very respectfully,

J. N. PATTERSON,
Auditor.

The SECRETARY OF THE TREASURY.

(No. 11.)

REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,
OFFICE OF THE THIRD AUDITOR,
Washington, D. C., November 1, 1892.

SIR: I have the honor to submit the annual report of this bureau for the fiscal year ending June 30, 1892.

I desire to acknowledge with generous appreciation the faithfulness, efficiency, and industry of the chiefs and employes of the different divisions. The work of the office has been entered into by all with energy and earnestness and the results of the year's labors are very gratifying.

The consolidation of the divisions of this office, to the end that business should be divided on practical lines, has enabled the bureau to make a better exhibit in results, with two less chiefs, than has ever marked its history. The Horse Claims and Miscellaneous Claims Divisions being merged together, the work will hereafter be done in four divisions, with a reduction of \$6,000 per year in salaries, and as the result of consolidation a very material saving of labor that in superfluous organization is always wasted in unnecessary references and duplication of duties.

The work of this office is so closely in touch with the active and marvelous development of the country that the growth of business continues to steadily increase. The summary presented by the book-keeper's division, especially as indicated in the items for river and harbor improvements, will illustrate the priceless advantage of this appropriation to the general public and the fidelity which marks its outlay. The disbursements audited exceed by \$14,000,000 the amount of any previous year, while the average increase of work per clerk employed is near 10 per cent.

The auditing of pension payments represents about one-half the labor incident to the duties of this bureau. The very full statistics presented will best represent the care and detail employed in the supervision of this appropriation, given to the soldiers of the Union on account of their heroic and patriotic sacrifices to the Republic. The disbursements as audited during the fiscal year were \$21,263,148.17 more than in 1891, while the original and increase pensions listed on the ledgers were 169,402 more than the last fiscal year. In the reimbursement section, the duty of which is to apply accrued pensions to the payment of last sickness and burial expenses of indigent pensioners, the number of deaths in excess of 1890 shows an increase of 40 per cent.

Under legislation of recent years, many war claims heretofore adjudicated in the Departments are reviewable in the Court of Claims, and the labors of this office are considerably increased in the collecting of information for the use of the court.

* * * * *

NOTE.—Much of the summary relating to the duties and work of the different divisions of this office is omitted for want of space.

HORSE CLAIMS DIVISION.

The statute of limitation barring the presentation of new claims went into effect August 13. During the year 2,185 cases have been disposed of, and I hope by the close of the next fiscal year to dispose of all the unfinished business now on the docket. The division will be consolidated with that of the miscellaneous claims.

* * * * *

MILITARY DIVISION.

At the commencement of the fiscal year I consolidated the collection division with this one, and the result has been not only a saving of salary by having one less chief, but by the systematizing of business on new lines, a saving of labor that has permitted the transfer of a number of clerks to pension and other work that is so rapidly increasing.

* * * * *

CLAIMS DIVISION.

To this division is assigned all the miscellaneous claims, railroad and telegraph accounts, lost vessels, preparation of evidence called for in cases before the Court of Claims, Oregon and Washington Indian war claims, State war claims, etc. The nature of the duties requires not only expert accountants, but a familiarity with appropriations, statutes, and departmental business, that renders it one of the most responsible and important divisions in the Treasury.

PENSION AND BOOKKEEPER'S DIVISIONS.*

* * * * *

THE RECORDS.

The records are in a fairly good state of preservation; but for want of room it has not been possible to keep each class of accounts in its proper consecutive order; however, much work has been done to that effect. A large quantity of old matter of a very miscellaneous character has been assorted and briefed, and several hundreds of volumes of pension abstracts have been bound, making an unbroken series of abstracts from 1862 to 1889 inclusive.

Although additional shelving has been provided for every available place in the files rooms and a great deal has been done in the way of moving and condensing the packages of records, unless additional space is largely added it will not be possible to accommodate the current files of the coming year.

The increase in bulk of pension papers has been beyond all precedent and is likely to continue for many months. The force employed consists of two clerks and two laborers.

Respectfully,

W. H. HART,
Auditor.

Hon. CHARLES FOSTER.
Secretary of the Treasury.

* Tabulated statements relating to the operations of these divisions will be found in the Appendix.

APPENDIX.

Exhibit D.—COMPARATIVE STATEMENT OF ACCOUNTS OF PENSION AGENTS PAID DURING PERIOD FROM JULY 1, 1882, TO JUNE 30, 1892, AND WORK IN THIRD AUDITOR'S OFFICE IN AUDITING SUCH ACCOUNTS DURING SAME PERIOD.

PERIOD.	Paid by Pension Agents.		Audited.		Gain in Auditor's Office over current work.		Falling off in Auditor's Office below current work.		Average number of clerks employed.	Average number of vouchers passed per clerk.
	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.		
Fiscal year—										
1883.....	1, 143, 612	\$59, 986, 313. 39	971, 872	\$41, 570, 820. 66			171, 740	\$18, 415, 492. 73	22	44. 176
1884.....	1, 226, 119	57, 398, 826. 42	1, 154, 811	49, 416, 820. 05			71, 308	7, 932, 006. 37	26	40. 569
1885.....	1, 284, 367	64, 873, 400. 38	1, 620, 850	95, 008, 088. 46	336, 483	\$30, 129, 688. 08			33	49. 116
1886.....	1, 375, 959	63, 766, 467. 60	1, 912, 294	96, 729, 477. 15	536, 335	32, 963, 009. 55			30	63. 742
1887.....	1, 502, 749	73, 688, 318. 87	1, 461, 971	73, 233, 412. 58			40, 778	454, 906. 29	21	69. 617
1888.....	1, 703, 869	78, 679, 368. 14	1, 666, 832	78, 204, 002. 60			37, 037	475, 365. 54	18	95. 379
1889.....	1, 857, 713	87, 656, 786. 42	1, 712, 830	80, 887, 063. 60			144, 833	6, 769, 722. 82	20	85. 641
1890.....	2, 052, 393	104, 874, 539. 64	1, 873, 680	90, 462, 147. 46			178, 713	14, 412, 692. 18	23	81. 464
1891.....	2, 381, 545	116, 621, 669. 69	1, 832, 156	94, 369, 371. 46			549, 389	22, 252, 298. 23	22	85. 167
1892.....	3, 180, 129	138, 004, 579. 74	2, 967, 018	100, 658, 162. 95			213, 111	37, 346, 416. 70	31	94. 132
Total.....	17, 708, 455	845, 550, 570. 29	17, 174, 314	800, 534, 366. 97	872, 818	63, 092, 697. 63	1, 406, 959	108, 108, 900. 95		
Deduct.....	17, 174, 314	800, 534, 366. 97					872, 818	63, 092, 697. 63		
Net falling off.....	534, 141	45, 016, 203. 32					534, 141	45, 016, 203. 32		

NOTE.—Much of the matter appearing in the Appendix to the Auditor's report is omitted from this edition.

Exhibit E.—COMPARATIVE STATEMENT, SHOWING DISBURSEMENTS BY PENSION AGENTS TO PENSIONERS AND EXAMINING SURGEONS DURING FISCAL YEARS 1888, 1889, 1890, 1891, AND 1892, AND ENTIRE EXPENSES OF THE AGENCIES DURING SAID YEARS, INCLUDING SALARIES, CLERK HIRE, RENTS, FUEL, LIGHTS, AND CONTINGENT EXPENSES, AND THE AVERAGE COST FOR EACH \$1,000 DISBURSED.

Agency.	Year 1888.			Year 1889.			Year 1890.			Year 1891.			Year 1892.		
	Disburse-ments.	Ex-penses.	Cost for each \$1,000 disbursed.	Disburse-ments.	Ex-penses.	Cost for each \$1,000 disbursed.	Disburse-ments.	Ex-penses.	Cost for each \$1,000 disbursed.	Disburse-ments.	Ex-penses.	Cost for each \$1,000 disbursed.	Disburse-ments.	Ex-penses.	Cost for each \$1,000 disbursed.
Augusta, Me.....	\$2,307,658.05	\$8,598.17	\$3.72	\$2,509,774.06	\$8,898.59	\$3.54	\$2,667,948.26	\$9,961.73	\$3.73	\$2,811,525.18	\$9,884.24	\$3.52	\$2,993,343.38	\$11,001.20	\$3.67
Boston, Mass.....	4,015,599.39	15,285.50	3.80	4,680,210.86	15,442.09	3.30	5,514,271.14	15,035.77	2.73	5,846,635.65	19,056.32	3.26	7,093,491.44	26,592.90	3.74
Buffalo, N. Y.....	4,584,383.40	14,885.32	3.25	4,934,343.45	15,432.38	3.12	5,751,005.00	15,328.92	2.67	6,421,969.35	18,419.78	2.87	6,398,305.34	25,229.20	3.94
Chicago, Ill.....	6,736,781.67	20,847.45	3.09	7,165,562.55	21,200.00	2.96	8,640,294.80	21,698.80	2.51	8,968,202.47	30,750.75	3.43	9,598,718.61	41,017.79	4.27
Columbus, Ohio.....	8,328,953.32	21,699.36	2.61	9,516,330.51	22,349.55	2.35	11,213,645.08	26,177.28	2.33	13,031,400.08	33,487.04	2.57	15,562,858.12	46,098.80	2.96
Concord, N. H.....	2,380,633.14	10,219.71	4.25	2,657,348.82	10,742.60	4.04	2,885,995.19	9,624.64	3.03	2,927,188.30	10,739.67	3.67	2,873,692.10	13,227.74	4.60
Des Moines, Iowa.....	4,794,840.12	13,198.16	2.75	4,963,817.55	14,619.54	2.93	6,323,894.87	15,430.38	2.43	6,868,819.55	18,932.30	2.76	7,878,330.59	26,584.68	3.37
Detroit, Mich.....	4,129,335.84	12,996.02	3.15	4,488,961.02	13,664.10	3.04	5,480,938.93	16,587.10	3.03	6,126,498.87	19,009.14	3.10	7,367,316.52	24,575.98	3.33
Indianapolis, Ind.....	7,016,535.19	20,322.57	2.89	8,432,758.75	23,650.00	2.80	9,940,531.49	25,510.98	2.57	10,597,737.10	34,401.72	3.25	10,707,227.18	37,738.13	3.53
Knoxville, Tenn.....	3,888,537.64	13,441.03	3.46	4,057,216.81	12,972.93	3.20	4,730,845.77	12,757.64	2.70	5,465,015.53	17,181.29	3.14	6,848,236.16	22,040.36	3.22
Louisville, Ky.....	2,538,716.19	8,348.21	3.29	2,832,697.87	9,037.30	3.19	3,543,040.45	9,526.95	2.70	4,016,868.45	10,843.01	2.70	4,509,050.52	11,480.26	2.56
Milwaukee, Wis.....	4,251,136.31	13,767.55	3.24	4,569,938.07	14,059.94	3.08	5,795,594.68	15,883.61	2.74	5,946,970.58	21,349.06	3.59	6,722,806.71	28,531.52	4.24
New York, N. Y.....	3,575,256.42	17,933.19	5.02	4,070,741.83	17,987.86	4.17	4,793,712.27	21,856.39	4.56	5,249,547.37	30,130.06	5.74	6,498,883.76	36,549.90	5.62
Philadelphia, Pa.....	4,158,617.80	14,138.56	3.40	4,435,153.44	15,649.00	3.53	5,102,160.39	15,075.09	2.95	5,688,770.45	22,916.75	4.03	7,201,994.42	32,000.14	4.44
Pittsburg, Pa.....	3,768,290.66	15,090.04	4.16	4,033,812.89	16,326.75	4.05	4,615,123.50	15,681.76	3.40	5,087,267.76	22,520.46	4.42	5,992,268.35	27,973.25	4.66
San Francisco, Cal.....	1,028,551.56	8,042.02	7.82	1,218,484.81	8,803.00	7.22	1,434,430.53	7,663.72	5.34	1,517,075.60	10,259.45	6.76	2,538,739.53	12,144.15	4.78
Topeka, Kans.....	6,539,847.58	16,079.80	2.46	7,233,466.95	17,090.17	2.36	9,448,623.80	18,977.40	2.01	10,709,406.31	23,303.59	2.18	14,995,078.82	39,991.32	2.67
Washington, D. C.....	4,372,583.99	17,617.21	4.03	5,575,263.98	20,976.40	3.76	6,760,086.14	19,919.19	2.94	8,960,410.95	27,175.51	3.02	11,724,116.17	37,344.70	3.18
Total	78,416,258.27	263,109.87	3.35	87,277,884.22	278,902.20	3.20	104,582,142.29	292,697.35	2.80	116,241,309.55	380,360.14	3.27	137,504,457.72	500,122.02	3.64

* * * * *

Exhibit G.—STATEMENT OF AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC., AS SHOWN BY ACCOUNTS-CURRENT OF PENSION AGENTS, DURING FISCAL YEAR ENDING JUNE 30, 1892.

Agency.	Agent.	Army pensions.										Fees of examining surgeons.		Expenses of agencies.							Total.			
		General laws.				Act of June 27, 1890.					War of 1812.		Mexican war.		1891.	1892.	Salaries.	Clerk hire.	Rents.	Fuel.		Lights.	Contingent expenses.	
		Invalids.	Widows.	Minors.	Dependent relatives.	Invalids.	Widows.	Minors.	Dependent relatives.	Helpless children.	Survivors.	Widows.	Survivors.	Widows.										
Augusta, Me	Joseph A. Clark	\$1,826,393.77	\$348,579.72	\$27,485.66	\$229,329.84	\$375,206.84	\$86,757.84	\$4,254.12	\$29,295.60		\$1,292.53	\$55,093.87	\$5,422.93	\$4,230.66			\$4,000.00	\$6,676.00					\$325.20	\$3,004,344.58
Boston, Mass	William H. Osborne	2,980,345.53	1,223,360.81	65,468.29	320,033.60	1,747,532.87	588,037.84	11,546.64	68,594.80		730.67	57,091.07	18,469.60	11,981.85			4,000.00	22,028.10					564.80	7,119,766.47
Buffalo, N. Y	J. Schenkelberger	3,163,784.99	808,192.29	69,513.19	364,912.79	1,582,162.56	252,234.80	5,595.13	75,506.80		1,621.60	56,004.27	12,683.85	6,014.67			4,000.00	19,002.00					500.00	6,421,728.94
Chicago, Ill.....	Isaac Clements	4,790,647.56	1,104,539.63	163,898.30	308,723.23	2,687,538.85	312,079.08	10,969.72	59,072.80		328.00	31,044.00	84,339.60	44,660.77			4,000.00	34,589.29					1,520.46	9,637,951.29
Columbus, Ohio.....	John G. Mitchell	7,309,277.72	1,878,692.48	241,084.74	539,662.67	4,595,796.27	632,271.90	20,457.51	131,796.00		960.00	71,914.67	53,505.79	27,438.37			4,000.00	40,356.16					1,742.64	15,608,956.92
Corcord, N. H	Thomas P. Cheney.....	1,704,929.34	346,572.67	27,718.00	183,260.65	472,825.26	70,891.45	3,551.34	29,840.40		472.00	26,372.67	4,891.46	2,321.33			4,000.00	8,996.00					60.74	2,886,722.31
Des Moines, Iowa.....	S. A. Marine	4,065,074.26	538,660.04	87,987.04	197,332.21	2,655,339.87	183,942.21	5,220.22	57,048.20	\$206.33	671.87	18,665.34	48,176.55	19,241.32			4,000.00	20,000.00					778.60	7,902,339.06
Detroit, Mich	E. H. Harvey	4,037,660.42	634,864.03	86,360.79	287,052.53	2,014,671.02	166,636.69	9,454.90	70,312.40		600.00	28,754.01	20,803.07	10,146.66			4,000.00	18,000.00	\$1,080.00				595.98	7,391,892.50
Indianapolis, Ind	Nicholas Ensley	6,602,687.81	1,226,610.98	217,769.92	314,012.05	1,916,562.55	229,680.08	7,562.82	64,897.20		277.80	34,699.47	60,570.86	30,572.01			4,000.00	29,648.27	2,500.00		\$223.40		1,275.76	10,743,550.98
Knoxville, Tenn	William Rule	1,869,065.51	770,118.83	116,095.80	180,145.61	2,693,169.69	317,323.48	9,735.32	66,081.60		1,183.27	158,685.83	398,326.99	247,863.16			4,000.00	17,000.00					500.00	6,869,315.09
Louisville, Ky	C. J. Walton	1,609,771.97	546,499.25	103,433.91	178,679.76	1,543,860.88	231,588.72	4,170.43	63,229.73		361.20	32,625.10	65,905.08	38,605.56			4,000.00	7,065.00					285.26	4,520,281.85
Milwaukee, Wis	L. E. Pond	3,559,300.56	533,599.38	53,874.68	217,044.08	2,114,037.26	154,123.61	5,813.54	37,933.60		352.00	10,536.00	26,661.60	9,330.40			4,000.00	19,979.67	2,443.00				900.00	6,750,129.38
New York, N. Y	F. C. Loveland	2,437,974.00	993,277.40	56,325.13	272,340.32	1,898,227.07	658,651.74	7,505.00	65,466.80		789.60	42,375.47	41,836.73	24,114.50			4,000.00	23,100.00	6,500.00				2,350.00	6,534,833.76
Philadelphia, Pa	W. H. Shelmire	2,675,546.24	941,318.47	51,791.65	318,721.42	2,445,269.17	611,048.21	6,813.07	64,311.20		64.00	30,376.34	31,729.34	24,558.91			4,000.00	26,200.00					850.00	7,232,598.02
Pittsburg, Pa	H. H. Bengough	2,435,208.21	565,020.52	33,617.53	266,447.62	2,272,393.98	316,813.82	4,627.60	50,082.80		360.00	22,409.34	15,926.66	8,728.01			4,000.00	19,745.00	1,100.00				2,200.00	6,018,681.09
San Francisco, Cal	J. C. Currier	859,482.79	147,966.50	31,725.89	27,930.12	1,103,612.57	75,163.33	1,557.87	13,954.80		494.93	6,631.60	219,623.05	50,596.08			4,000.00	6,475.00	1,272.00				397.15	2,550,883.68
Topeka, Kans.....	B. Kelly	5,856,521.87	1,158,231.33	211,697.11	248,707.88	6,473,292.87	616,682.00	22,022.55	114,702.00	69.13	566.00	38,762.01	176,731.54	76,204.00			4,000.00	32,475.00					2,841.32	15,033,526.61
Washington, D. C.....	S. L. Willson.....	4,255,757.00	800,863.37	88,577.61	215,357.16	3,906,840.96	400,240.47	10,048.21	59,705.20		763.46	105,039.47	139,453.48	49,925.31	\$304,073.33	\$1,386,434.14	4,000.00	30,706.67	1,380.00	113.40	144.63		1,000.00	11,760,443.87
Total		62,209,459.55	14,566,987.70	1,734,425.24	4,669,702.54	42,498,340.54	5,904,167.27	150,905.99	1,121,826.93	275.46	11,908.93	827,060.53	1,425,258.18	686,733.57	304,073.33	1,386,434.14	72,000.00	382,042.16	17,175.00	113.40	368.03		18,687.91	137,987,966.40

Exhibit H.—STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1892; ALSO, BALANCES COVERED INTO THE TREASURY DURING THE YEAR AND BALANCES REMAINING IN HANDS OF AGENTS JUNE 30, 1892.

Agency.	Agent.	Advances, recoveries, etc.										Disbursements.										Balances covered into the Treasury during the year.				Balances in hands of agents June 30, 1892.							Total disbursements and balances.	Total number of vouchers paid.	
		Army pensions.	Surgeons, 1891.	Surgeons, 1892.	Salaries.	Clerk hire.	Rents.	Fuel.	Lights.	Contingent expenses.	Total.	Army pensions.	Surgeons, 1891.	Surgeons, 1892.	Salaries.	Clerk hire.	Rents.	Fuel.	Lights.	Contingent expenses.	Total.	Army pensions.	Surgeons, 1891.	Rents.	Total.	Army pensions.	Surgeons, 1892.	Clerk hire.	Fuel.	Lights.	Contingent expenses.	Total.			
Angusta, Me	Jos. A. Clark	\$3,000,000.00			\$4,000.00	\$7,000.00				\$500.00	\$3,011,500.00	\$2,993,343.38			\$4,000.00	\$6,676.00				\$325.20	\$3,004,344.58					\$6,656.62		\$324.00				\$174.80	\$7,155.42	\$3,011,500.00	68,978
Boston, Mass	W. H. Osborne	7,125,000.00			4,000.00	22,570.00				575.00	7,152,145.00	7,093,193.57			4,000.00	22,028.10				564.80	7,119,786.47	\$3.00			\$3.00	31,994.20		541.90				10.20	32,546.30	7,152,335.77	159,698
Do	do	*190.77									*190.77																								
Buffalo, N. Y	J. Schenkelberger	6,450,000.00			4,000.00	19,002.00				500.00	6,473,502.00	6,398,226.94			4,000.00	19,002.00				500.00	6,421,728.94	1.00			1.00	51,772.06						51,772.06	6,473,502.00	163,416	
Chicago, Ill	Isaac Clements	9,725,000.00			4,000.00	34,875.00				1,650.00	9,765,525.00	9,597,841.54			4,000.00	34,589.29				1,520.46	9,637,951.29	12.00			12.00	127,146.46		285.71				129.54	127,561.71	9,765,525.00	234,752
Columbus, Ohio	John G. Mitchell	15,750,000.00			4,000.00	43,000.00				1,850.00	15,798,850.00	15,562,858.12			4,000.00	40,356.16				1,742.64	15,608,956.02	6.00			6.00	187,379.01		2,613.84				107.36	190,130.21	15,799,093.13	348,457
Do	do	*243.13									*243.13																								
Concord, N. H	Thos. P. Cheney	3,100,000.00			4,000.00	9,000.00				500.00	3,113,500.00	2,873,665.57			4,000.00	8,996.00				60.74	2,886,722.31					226,334.43		4.00				439.26	226,777.69	3,113,500.00	73,250
Des Moines, Iowa	S. A. Marine	7,950,000.00			4,000.00	20,000.00				800.00	7,974,800.00	7,877,560.46			4,000.00	20,000.00				778.60	7,902,339.06					72,439.54						21.40	72,460.94	7,974,800.00	193,227
Detroit, Mich	E. H. Harvey	7,425,000.00			4,000.00	18,000.00	\$1,980.00			600.00	7,449,580.00	7,367,316.52			4,000.00	18,000.00	\$1,980.00			595.98	7,391,892.50					57,991.35						4.02	57,995.37	7,449,887.87	161,306
Do	do	*307.87									*307.87																								
Indianapolis, Ind	Nicholas Ensley	11,025,000.00			4,000.00	35,000.00	2,500.00		\$250.00	1,350.00	11,068,100.00	10,705,993.55			4,000.00	29,648.27	2,500.00		\$223.40	1,275.76	10,743,550.98	.10			.10	319,352.35		5,351.73		\$20.60	74.24	324,804.92	11,068,356.00	261,106	
Do	do	*256.00									*256.00																								
Knoxville, Tenn	Wm. Rule	6,850,000.00			4,000.00	17,000.00				500.00	6,871,500.00	6,847,815.09			4,000.00	17,000.00				500.00	6,869,315.09					2,184.91						2,184.91	6,871,500.00	160,442	
Louisville, Ky	C. J. Walton	4,550,000.00			4,000.00	7,500.00				500.00	4,562,000.00	4,508,931.59			4,000.00	7,065.00				285.26	4,520,281.85					41,068.41		435.00				214.74	41,718.15	4,562,000.00	105,486
Milwaukee, Wis	L. A. Pond	6,825,000.00			4,000.00	20,000.00	2,443.00			900.00	6,852,343.00	6,722,806.71			4,000.00	19,979.67	2,443.00			900.00	6,750,129.38					102,193.29		20.33				102,213.62	6,852,343.00	164,260	
New York, N. Y	F. C. Loveland	6,500,000.00			4,000.00	23,100.00	6,500.00			2,350.00	6,535,950.00	6,498,883.76			4,000.00	23,100.00	6,500.00			2,350.00	6,534,833.76					1,116.24						1,116.24	6,535,950.00	145,984	
Philadelphia, Pa	W. H. Shelmire	7,200,000.00			4,000.00	26,200.00				850.00	7,231,050.00	7,201,548.02			4,000.00	26,200.00				850.00	7,232,598.02					2.65						2.65	7,232,600.67	171,393	
Do	do	*1,550.67									*1,550.67																								
Pittsburg, Pa	H. H. Bengough	6,050,000.00			4,000.00	19,745.00	1,650.00			2,200.00	6,077,595.00	5,991,636.09			4,000.00	19,745.00	1,100.00			2,200.00	6,018,681.09	15.00		\$550.00	565.00	58,717.59						58,717.59	6,077,963.68	147,255	
Do	do	*368.63									*368.63																								
San Francisco, Cal	J. C. Currier	2,560,000.00			4,000.00	6,475.00	1,272.00			500.00	2,572,247.00	2,538,739.53			4,000.00	6,475.00	1,272.00			397.15	2,550,883.68					21,260.47						102.85	21,363.32	2,572,247.00	53,772
Topeka, Kans	B. Kelly	15,125,000.00			4,000.00	32,475.00				2,850.00	15,164,325.00	14,994,210.29			4,000.00	32,475.00				2,841.82	15,033,526.61					130,814.71						8.68	130,823.39	15,164,350.00	332,921
Do	do	*25.00									*25.00																								
Washington, D. C	S. L. Willson	16,075,000.00	\$314,065.04	\$1,450,000,000.00	4,000.00	30,706.67	1,380.00	\$150.00	150.00	1,000.00	11,876,451.71	10,032,591.70	\$304,073.33	\$1,386,434.14	4,000.00	30,706.67	1,380.00	\$113.40	144.63	1,000.00	11,760,443.87	42,394.63	\$10,001.71		52,396.34	13.67	\$63,565.86		\$36.60	5.37		63,621.50	11,876,461.71	234,428	
Do	do		*10.00																																
Total		137,287,942.12	814,075.04	1,450,000,000.00	72,000.00	391,648.67	17,725.00	150.00	400.00	19,975.00	139,553,915.83	135,807,072.43	304,073.33	1,386,434.14	72,000.00	382,042.16	17,175.00	113.40	368.03	18,687.91	137,987,966.40	42,431.73	10,001.71	550.00	52,983.44	1,438,437.96	63,565.86	9,636.51	36.60	31.97	1,287.09	1,512,965.99	139,553,915.83	3,180,129	

* Recovered by agents and deposited to their official credit.

Exhibit K.—STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE DURING THE FISCAL YEAR.

	Period.	Advances to officers and agents.	Claims paid.	Transfers not involving expenditure of money from the Treasury.	Total.	Repayments and transfers to this office. (Number of requisitions is 1,360.)	Carried to surplus fund by warrants of the Secretary of the Treasury dated June 30, 1892.	Relief, indefinite and transfers closed by warrants of the Secretary of the Treasury dated June 30, 1892.	Unexpended balances available at the close of the fiscal year.
The number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury is 7,736, amounting to \$168,214,036.69 and paid in the manner set forth out of the following appropriations, viz:									
Regular supplies, Quartermaster's Department.	1889 and prior years, transfer account.			\$339.59	\$339.59	\$1,794.60		\$1,455.01	
Do.	1889 and prior years.					386.10	386.10		
Do.	1890.	\$670.13	\$54.97	160.54	885.64	5,651.88	97,745.84		
Do.	1891.	5,534.64	72.98	64,814.93	70,422.55	140,414.53			\$317,642.00
Do.	1892.	2,553,804.84	5,657.19	2,559,462.03	2,565,119.22	126,895.34			245,431.31
Do.	1889 and prior years, transfer account.			138.60	138.60	94.37		44.23	
Incidental expenses, Quartermaster's Department.	1889 and prior years.					58.04	58.04		
Do.	1890.	5,599.42	574.72	58.75	6,232.79	3,320.89	18,965.06		29,404.29
Do.	1891.	5,689.70	777.98	514.45	6,982.13	13,563.19			25,126.72
Do.	1892.	650,025.86	120.33		650,146.19	272.91		1.25	
Do.	1889 and prior years, transfer account.					1.25			
Barracks and quarters.	1889 and prior years.					17	17		
Do.	1890.		361.34	3,361.56	3,742.90	4,166.43	10,886.97		1,709.89
Do.	1891.	37,424.18	2.50	420.00	37,846.68	11,394.06			73,214.13
Do.	1892.	655,696.73			655,696.73	3,839.89			
Do.	1889 and prior years, transfer account.			396.92	396.92	802.50		405.58	
Army transportation.	Certified claims.					267.97	267.97		1,011.82
Do.	1889.		2,373.11		2,373.11				
Do.	1890.		11,003.35	1,154.33	12,157.68	11,733.15			
Do.	1891.	290,060.50	74,014.22	1,038.93	365,073.65	121,170.24			272,951.15
Do.	1892.	2,250,976.71	21,945.57		2,272,922.28	27,242.11			504,620.03
Do.	1889 and prior years, transfer account.					31.42		31.42	
Army transportation, Pacific railroads.	1889 and prior years.					4,900.28		4,900.28	
Do.	1890.		47,291.93		47,291.93	3.72		47,288.21	
Do.	1891.	119,481.44			119,481.44	3.88		119,485.32	
Do.	1892.	4,763.25			4,763.25			4,763.25	
Do.	1889 and prior years, transfer account.					50.00		50.00	
Horses for cavalry and artillery.	1889 and prior years.					137.50	137.50		
Do.	1890.					3,008.44			
Do.	1891.	8,844.00	238.00	40.75	9,122.75	236.14			22,331.00
Do.	1892.	104,040.99			104,040.99	1,263.40		6.00	47,222.41
Do.	1889 and prior years, transfer account.					383.10			
Clothing, camp and garrison equipage.	1889 and prior years.					640.15	425.14		8,820.65
Do.	1890.			3,262.63	3,262.63				132,317.52
Do.	1891.	126,636.47	1,996.37	55.07	128,691.91	58,521.93		1.25	
Do.	1892.	1,319,263.18		1.25	1,321,255.55	278,577.07			4,496.05
Do.	1889 and prior years, transfer account.					60	706.56		
Shooting galleries and ranges.	1889.					93.36			202.96
Do.	1890.					4,972.05			28.41
Do.	1891.	4,972.05			4,972.05				
Do.	1889 and prior years.					1.80	1.80		
Construction and repair of hospitals.	1891.	26,780.42	1,840.84		28,620.26	2,640.98			100.00
Do.	1892.	62,164.16			62,164.16	374.26			13,210.10
Do.	1890.			6.93	6.93		68.30		
Quarters for hospital stewards.	1891.			190.00	190.00	161.70			527.90
Do.	1892.	13,338.19			13,338.19	2,638.97			1,300.48
Do.	1889 and prior years, transfer account.			27	27			27	
National cemeteries.	1889 and prior years.					6.66	6.66		
Do.	1890.		1.55	396.07	397.62	50.55	1,416.40		
Do.	1891.	1,510.28	2.35	327.88	1,840.51	103.62			73.27
Do.	1892.	98,939.18			98,939.18				1,060.82
Do.	1889 and prior years, transfer account.					307.00	202.49		
Pay of superintendents of national cemeteries.	1891.					307.00			413.17
Do.	1892.	60,129.17	112.60		60,241.77	2,402.09			918.33
Do.	1889 and prior years.					424.70	30,830.60		
Observation and report of storms.	1891.		87,729.04	97.45	87,826.49	45,083.08			27,081.14
Do.	1892.	14,801.02		164.55	14,965.57				34.43
Do.	1889 and prior years, transfer account.					2.50		2.50	
Military telegraph lines.	1889 and prior years.					85.45	85.45		
Signal Service, of the Army.	1890.					27.33			
Do.	1891.			6.06	6.06				13.74
Do.	1892.	7,503.60			7,503.60	3.60			
Do.	1889 and prior years.					867.96	867.96		
Signal Service, regular supplies.	1890.					1,174.27	2,428.92		
Do.	1891.					2,284.29			2,372.00
Do.	1892.			128.87	128.87	315.34			16.00
Signal Service, incidental expenses.	1889 and prior years.					33.92	73.70		44.84
Do.	1891.					127.41	127.41		
Do.	1892.								
Signal Service, barracks and quarters.	1889 and prior years, transfer account.			14.30	14.30			14.30	
Signal Service, transportation.	1890.					1.39		1.39	
Do.	1891.					597.55	597.55		
Do.	1892.					4,181.49	4,084.60		
Do.	1889 and prior years.					3,965.79			3,353.74
Signal Service, subsistence.	1891.					89.84	89.84		
Signal Service, pay, etc.	1892.					8,905.70			7,963.94
Signal Service, medical department.	1891.					83.58			112.63
Claims of officers and men of the Army for destruction of private property.	Act March 2, 1885.							1,406.48	
Refunding to States expenses incurred in raising volunteer regiments.	Act July 27, 1891.					44,477.91	44,477.91		
Reimbursing States of Indians for expenses incurred in enrolling, etc., her militia.	Act May 29, 1897.					1,645.10	1,645.10		
Military posts.		586,492.13			586,492.13	9,473.19			281,603.30
Military post, Helena, Mont.									100,000.00
Military post near Newport, Ky. (site).		11,834.00			11,834.00				13,376.61
Military post near Newport, Ky. (buildings).									20,000.00
Military post at Eagle Pass, Tex. (site).									144,540.31
Military post, Fort Bliss, Tex.		4,409.69			4,409.69				15,004.86
Military post, Fort Sidney, Nebr.									846.66
Military post near Chicago, Ill.									98,703.54
Military post at Fort Omaha, Nebr.		14,650.00			14,650.00				15,000.00
Military post, Fort Stanton, N. M.									200,000.00
Military post, Fort Snelling, Minn.									
Military post, Plattsburg, N. Y.									
Fort Brady Military Post, Mich.		66,837.60			66,837.60				9,727.48
Land for military post at Madison Barracks, N. Y.		10,000.00			10,000.00				100,000.00
Purchase of buildings at military posts.		40,272.52			40,272.52				10,500.00
Purchase of Fort Leavenworth, Kans.									471.90
Purchase of land for target ranges, Fort McPherson, Ga.									
Officers' quarters, military post, Columbus, Ohio.									
Headstones for graves of soldiers.	Transfer account.			4.28	4.28			4.28	
Do.		23,552.51	348.11	46.26	23,946.88				40,020.09
Battle lines and sites for tablets at Antietam.		7,500.00			7,500.00				7,500.00
Burial of Indian soldiers.		1,500.00			1,500.00				
National cemetery at Hampton, Va.		11,750.00			11,750.00				2,000.00
Road to the national cemetery at Hampton, Va.									1.35
Road to national cemetery near Fredericksburg, Va.		4,500.00			4,500.00				234.81
Road from Staunton to national cemetery, Va.		6,000.00			6,000.00	234.81			10,000.00
Road from national cemetery near Mount Vernon, Va.									451.44
Road to the national cemetery near Beverly, N. J.									
Road to the national cemetery, Port Hudson, La.		13,400.00			13,400.00				1,000.00
Road to the national cemetery, Presidio of San Francisco, Cal.		9,000.00			9,000.00				3.84
Road from Alexandria to the national cemetery, Va.		7,000.00			7,000.00	3.84			83.65
Road from Natchez to the national cemetery, Miss.				22.64	22.64				9.05
Road from New Orleans to the national cemetery, N. O.				3.00	3.00				442.28
Approaches to national cemetery near Danville, Va.						442.28			24
Approaches to national cemetery near Culpeper, Va.						24			243.00
Levee at Brownsville national cemetery, Texas.									18,212.11
Repairing roads to national cemeteries.		5,792.58			5,792.58				6,609.64
Stores and supplies taken by the Army, Bowman Act cases.	Act March 3, 1891.		337,080.98		337,080.98			337,080.98	
Arms and quartermaster's stores for State of Wyoming.									
Telegraphic service between Tatoosh Island and Port Angeles, Wash.				6,042.86	6,042.86	242.86			6,689.75
Examination of claims of States and Territories, act June 27, 1882.									8.83
Ride range at Fort Sheridan, Ill.		252.00			252.00				10,000.00
Road to the signal station on Pikes Peak, Colorado.						8.83			451.98
Relief of sufferers from overflow Mississippi River and its tributaries.			130.81		130.81	8.10			1.12
Tents for sufferers from floods in Arkansas, Mississippi, and Louisiana.			6.98		6.98				7.00
Barracks and quarters, Fort Myer, Va.									2,958.15
Water supply, Fort D. A. Russell, Wyo.									113.60
Relief of Richard Trabue and others.	Act Jan. 28, 1889.								
Relief of James A. Torral.	Act Feb. 20, 1891.		1,759.66		1,759.66			1,759.66	
Relief of Edward A. Torral.	Act Apr. 15, 1892.		1,673.14		1,673.14			1,673.14	
Current and ordinary expenses, Military Academy.	1891 and 1892.	600.00			600.00	3,442.88	3,442.88		
Do.	1892.	62,570.85	65.83		62,636.68	65.83			6.75
Do.	1890.					750.63	750.63		
Do.	1891 and 1892.								7.80
Buildings and grounds, Military Academy.	1889 and prior years.								
Do.	1890.					27.96	27.96		
Do.	1891.					147.37	147.37		
Do.	1892.	33,326.00			33,326.00				
Do.	1890.	20,500.00			20,500.00				
Do.	1891.	65,672.70			65,672.70				
Do.	1892.	5,000.00			5,000.00				
Do.	1890.	3,500.00			3,500.00				
Do.	1891.	2,000.00			2,000.00				
Do.	1892.	250.00			250.00	2.50	14.80		2.50
Engineer depot at Willets Point, N. Y. (incidental).		13,300.00			13,300.00				2,700.00
Engineer depot at Willets Point, N. Y. (materials).									
Engineer depot at Willets Point, N. Y. (instruments).									
Engineer depot at Willets Point, N. Y. (library).									
Do.									
Engineer depot at Willets Point, N. Y. (storehouse).									
Survey of Northern and Northwestern Lakes.	1890.						4,424.40		
Do.	1891.	300.00			300.00	1.20			9,808.40
Do.	1892.	12,021.72			12,021.72	21.72			
Damages by improvement of Fox and Wisconsin rivers.		</							

(No. 12.)

REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, October 15, 1892.

SIR: I have the honor to submit the annual report of this Bureau for the fiscal year ending June 30, 1892.

The balances, liabilities, and payments under "pay" and other appropriations are shown by the following statements:

STATEMENT OF APPROPRIATIONS PAY OF NAVY AND PAY OF MARINE CORPS, 1892.

Pay of the Navy, 1892.

Balance in hands of disbursing officers June 30, 1891.....	\$84,415.48
Balance in Treasury, as shown by ledger, June 30, 1891.....	1,658,146.88
Total balance.....	1,742,562.36
The liabilities June 30, 1892, were as follows:	
Due and unpaid officers and men.....	\$665,039.22
Due Naval Hospital fund.....	43,519.71
Due clothing and small stores fund.....	137,155.94
Due provisions, Navy.....	5,458.01
Due on account of unpaid allotments.....	24,617.00
Due general account of advances.....	687,184.08
Total liabilities.....	1,562,973.96
Apparent available balance.....	179,588.40

Pay of the Marine Corps, 1892.

Balance in the hands of disbursing officers June 30, 1892.....	\$15,870.58
Balance in Treasury, as shown by ledger, June 30, 1892.....	117,267.68
Total balance.....	133,137.26
The liabilities June 30, 1892, were as follows:	
Due and unpaid officers and men.....	\$45,151.29
Due Naval Hospital fund.....	7,446.12
Due general account of advances.....	38,382.44
Total liabilities.....	90,979.85
Apparent available balance.....	42,158.41

The following table exhibits in detail the appropriations and expenditures for the year:

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1892.	Amount expended by vouchers.	Amount carried to the surplus fund.
Pay of the Navy.....	1892	\$7,300,000.00	\$5,641,853.12	\$1,658,146.88	\$6,365,387.13	.....
Pay of the Navy.....	1891	1,074,790.00	948,588.13	126,201.87	758,849.72	.....
Pay of the Navy.....	1890	371,176.06	226,055.82	145,120.24	16,260.95	.....
Pay of the Navy.....	1889	13,808.21	2,814.16	.....	3,679.13	\$10,994.05
Pay of the Navy.....	1888	3,244.61	68.40	.....	82.79	3,176.21
Pay of the Navy.....	.....	6,670.49	500.00	.....	.....	6,170.49
Pay of the Navy, deposit fund.....	.....	262,804.26	113,422.92	149,381.34	105,968.92	.....
Pay, miscellaneous.....	1892	240,000.00	239,072.05	927.95	244,074.70	.....
Contingent, Navy.....	1892	7,000.00	846.54	6,153.46	1,447.77	.....
Pay of the Marine Corps.....	1892	696,296.28	579,028.60	117,267.68	586,196.87	.....
Pay of the Marine Corps.....	1891	96,203.60	43,357.37	52,846.23	55,676.32	.....
Pay of the Marine Corps.....	1890	42,868.01	16,910.86	25,957.15	8,506.42	.....
Pay of the Marine Corps.....	1889	12,449.10	19.23	24.00	43.23	12,405.87
Contingent, Marine Corps.....	1892	30,500.00	30,413.49	86.51	31,031.78	.....
Provisions, Marine Corps.....	1892	69,299.64	69,299.64	.....	68,748.57	.....
Clothing, Marine Corps.....	1892	75,000.00	75,000.00	.....	76,956.45	.....
Fuel, Marine Corps.....	1892	23,000.00	18,000.00	5,000.00	14,455.04	.....
Military stores, Marine Corps.....	1892	17,010.50	16,273.01	737.49	15,105.38	.....
Transporting and recruiting, Marine Corps.....	1892	15,000.00	12,155.85	2,844.15	9,115.17	.....
Repairs barracks, Marine Corps.....	1892	14,300.00	14,265.51	34.49	14,368.79	.....
Forage, Marine Corps.....	1892	3,500.00	3,000.03	499.97	2,943.53	.....
Hire of quarters, Marine Corps.....	1892	6,624.00	6,624.00	.....	6,232.00	.....
Marine barracks, Sitka, Alaska.....	.....	5,000.00	5,000.00	.....	5,753.10	.....
Consolidating naval supplies.....	.....	83.27	.....	83.27	148.46	.....
Pay, Naval Academy.....	1892	104,273.45	104,206.40	67.05	104,121.84	.....
Special course, Naval Academy.....	1892	5,000.00	1,803.34	3,196.66	1,543.34	.....
Repairs, Naval Academy.....	1892	21,000.00	17,759.77	3,240.23	17,759.77	.....
Building and grounds, Naval Academy.....	.....	60,300.00	30,793.41	29,506.59	30,606.45	.....
Heating and lighting, Naval Academy.....	1892	17,000.00	16,594.75	405.25	16,806.25	.....
Contingent, Naval Academy.....	1892	41,800.00	37,163.40	4,636.60	36,680.87	.....
Furnishing gymnasium, Naval Academy.....	(1891)	5,000.00	671.33	4,328.67	671.33	.....
Purchase of land adjacent to Naval Academy.....	(1892)	5,804.41	268.74	5,535.67	268.74	.....
Increase of the Navy:						
Vessels for coast and harbor defense.....	.....	47,385.17	26,652.03	20,733.14	26,388.51	.....
Monitors and vessels authorized Mar. 3, 1885, and Aug. 3, 1886.....	.....	219,417.43	150,770.08	68,647.35	150,664.62	.....
Armament.....	.....	128,997.97	33,755.01	95,242.96	52,350.01	.....
Armor and gun steel.....	.....	3,478,282.08	383,248.93	3,095,033.15	383,248.93	.....
Armor and armament.....	.....	9,210,486.86	1,793,631.90	7,416,854.96	1,808,351.24	.....
Construction and machinery.....	.....	14,548,003.06	10,280,973.01	4,267,030.05	10,254,004.08	.....
Steel practice vessels.....	.....	197,039.28	148,820.80	48,218.48	151,918.71	.....
Vessels and monitors, act Aug. 3, 1886.....	.....	116,770.28	50,079.18	66,691.10	50,335.20	.....
Rapid-twist guns and reinforce cartridges.....	.....	50,000.00	.....	50,000.00	.....	.....

Gun plant, navy-yard, Washington, D. C.....		483,978.52	351,748.52	132,229.90	351,724.71	
Traveling cranes.....		99,571.58	63,986.70	35,584.88	62,519.70	
Nickel.....		945,085.57	404,166.40	540,919.17	404,202.51	
Equipment.....		490,000.00	116,967.75	283,032.25	111,793.92	
Naval station, Pago Pago.....		62,872.13	1,827.50	61,044.63	1,827.50	
BUREAU OF NAVIGATION.						
Gunnery exercises.....	1892	6,000.00	3,626.06	2,373.94	4,802.28	
Ocean and lake surveys.....		17,764.83	15,756.35	2,008.48	17,191.33	
Telegraphic cable surveys.....		25,000.00	14,517.97	10,482.03	14,522.29	
Outfits for naval apprentices.....		43,538.82	34,118.20	9,420.62	36,577.50	
Transportation, recruiting, and contingent, navigation.....	1892	45,000.00	31,731.07	13,268.93	29,235.92	
Naval training station.....	1892	18,000.00	16,594.30	1,405.70	16,581.69	
Naval War College and Torpedo School.....	1892	10,000.00	2,161.18	7,838.82	1,728.88	
New Naval Observatory.....		241,661.72	117,080.06	124,581.66	111,647.79	
Ocean surveys.....		15.73				15.73
Publication of surveys.....		9.60				9.60
Publication of surveys of Mexican coast.....		104.41				104.41
Observation transit of Venus.....		373.03	100.00	273.03	180.00	
Building Naval Torpedo Station and War College.....		100,000.00	78,139.97	21,860.03	78,139.97	
BUREAU OF ORDNANCE.						
Ordnance and ordnance stores.....	1892	155,000.00	127,604.71	27,395.29	131,330.91	
Repairs, ordnance.....	1892	30,000.00	25,156.78	4,843.22	23,906.44	
Torpedo station.....	1892	60,000.00	46,616.62	13,383.38	46,676.37	
Contingent, ordnance.....	1892	8,000.00	4,955.93	3,044.07	4,764.35	
Civil establishment, ordnance.....	1892	26,824.00	25,294.77	1,529.23	25,209.09	
New naval magazine.....		74,966.00	44,117.04	30,848.96	43,915.18	
New naval magazine, Alaska.....		10,060.00	7,758.65	2,241.35	7,758.65	
New naval magazine, Craney Island.....		15,000.00	15,000.00		15,000.00	
Floating or tug crane.....		30,000.00	26,437.58	3,562.42	26,437.58	
Reserve projectiles.....		30,000.00	16,500.00	13,500.00	8,679.50	
Arming and equipping naval militia.....		25,000.00	11,663.44	13,336.56	11,663.44	
Purchase of armor plate.....		22,367.89	17,670.76	4,697.13	16,022.19	
Naval proving ground.....		13,905.78	13,556.87	348.91	14,745.73	
Submarine gun.....		13,125.00	8,517.75	4,607.25	8,369.12	
Testing torpedoes.....		17,670.62	4,030.76	13,639.86	4,309.15	
Torpedoes.....		33,100.90	16,526.34	16,574.56	24,621.58	
Steel cruisers, ordnance.....		8,299.97	6,824.59	1,475.38	7,430.59	
Breech-loading rifled cannon.....		1,910.34		1,910.34		
Wire-wound guns.....		3,051.62		3,051.62		
Testing American armor.....		6,069.19	4,383.13	1,686.06	4,567.04	
Ordnance material, proceeds of sales.....		75,536.86	50,787.86	24,749.00	50,485.18	
Sales of small arms.....		760.43	137.70	622.73	137.70	
Ammunition for the Vesuvius.....		12,000.00	1,950.00	10,050.00	1,950.00	
Modern guns and ammunition.....		64,008.27	19,490.69	44,517.58	21,481.12	
BUREAU OF EQUIPMENT.						
Equipment of vessels.....	1892	960,000.00	810,579.08	149,420.92	877,215.60	
Contingent equipment.....	1892	15,000.00	6,476.55	8,523.45	6,573.06	

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1892—Continued.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1892.	Amount expended by vouchers.	Amount carried to the surplus fund.
BUREAU OF EQUIPMENT—continued.						
Civil establishment.....	1892	\$19,025.00	\$19,024.96	\$0.04	\$18,742.60	
Electric welding machine.....		12,000.00		12,000.00		
BUREAU OF YARDS AND DOCKS.						
Maintenance.....	1892	230,000.00	209,233.70	20,766.30	209,380.97	
Repairs and preservation, navy-yards.....	1892	300,000.00	277,943.54	22,056.46	277,116.92	
Contingent.....	1892	20,000.00	19,700.27	299.73	12,832.84	
Civil establishment.....	1892	59,197.37	58,365.12	832.25	57,735.62	
Naval Home, Philadelphia.....	1892	71,215.00	55,607.96	15,607.04	54,720.74	
Navy-yards, Portsmouth, N. H.....		43,337.43	41,762.31	1,575.12	45,452.39	
Navy-yard, Boston.....		65,669.87	58,034.46	7,635.41	58,019.25	
Navy-yard, Brooklyn.....		182,090.73	142,121.71	39,969.02	143,875.01	
Navy-yard, League Island.....		316,388.27	182,284.86	134,103.41	183,556.21	
Navy-yard, Washington.....		31,775.56	22,714.24	9,061.32	22,689.46	
Navy-yard, Mare Island.....		119,336.98	72,115.60	47,221.38	71,144.93	
Navy-yard, Norfolk.....		62,994.95	48,177.01	14,817.94	48,844.24	
Naval station, Key West.....		735.00	735.00		735.00	
Navy-yard, League Island, timber dry dock.....		1,167.57	1,167.57		1,167.57	
Adjustable stern dock.....		3,000.00		3,000.00		
Electric lighting of navy-yards.....		42,859.15	29,458.45	13,400.70	29,536.12	
Construction of dock, Port Royal.....		343,833.97	153,967.44	189,866.53	133,928.88	
Launching ways and slips.....		13,721.81	13,721.81		15,848.79	
Commissions on new navy-yard and dry docks.....		3,340.91	2.45		2.45	\$3,338.46
Commissions on dry docks.....		3,926.66	76.81		79.26	3,849.85
Dry dock, Puget Sound, Washington.....		210,000.00	10,173.28	199,826.72	673.28	
Navy-yard, Brooklyn, extension and improvements.....		593,860.33		593,860.33		
BUREAU OF MEDICINE AND SURGERY.						
Medical director's residence.....		15,500.00	8,175.40	7,324.60	7,857.40	
Medical Department.....	1892	60,000.00	54,927.27	5,072.73	55,426.55	
Contingent.....	1892	25,000.00	20,901.79	4,098.21	21,422.73	
Repairs.....	1892	20,000.00	15,761.79	4,238.21	15,880.94	
Naval Hospital fund.....		441,302.89	106,606.20	334,696.69	105,531.32	
Laundry, naval hospital, New York.....		579.00	160.00	419.00	160.00	
Sick quarters, Portsmouth, N. H.....		3,736.16	3,735.53	63	13,809.19	
Naval hospital, Widows Island, Me.....		375.51	152.80	222.71	152.80	
BUREAU OF PROVISIONS AND CLOTHING.						
Provisions, Navy.....	1892	1,100,000.00	982,099.79	117,900.21	1,092,038.47	
Contingent.....	1892	40,000.00	37,428.42	2,571.58	636,6402	

Civil establishment.....	1892	67,581.09	67,115.77	465.32	66,729.73	
Clothing and small stores fund.....		612,286.98	347,937.03	264,349.95	349,990.85	
BUREAU OF CONSTRUCTION AND REPAIR.						
Construction and repair.....	1892	1,000,000.00	888,929.25	111,070.75	889,367.04	
Civil establishment.....	1892	19,972.50	18,088.08	1,884.42	18,130.02	
Construction plant—						
Navy-yard, Mare Island.....		48,585.23	34,446.90	14,138.33	34,601.90	
Navy-yard, Brooklyn.....		29,190.05	24,149.82	5,040.23	25,352.77	
Navy-yard, Portsmouth.....		62,381.03	34,718.70	27,662.33	31,718.70	
Navy-yard, Norfolk.....		22,619.10	21,323.13	1,295.97	20,727.63	
Navy-yard, Boston.....		32,876.05	28,182.65	4,693.40	34,253.35	
Navy-yard, League Island.....		45,968.51	41,707.61	4,260.90	42,649.59	
Purchase or construction of four steam tugs.....		69,317.81	65,793.34	3,524.47	65,513.57	
Construction and repair, act June 14, 1878.....		56,644.10	1,300.00		1,300.00	55,344.10
Steel cruisers.....		898.33				898.33
BUREAU OF STEAM ENGINEERING.						
Steam machinery.....	1892	700,000.00	619,019.49	80,980.51	627,567.30	
Contingent.....	1892	1,000.00	562.94	437.06	562.94	
Civil establishment.....	1892	11,900.00	11,885.14	14.86	11,885.10	
Machinery plant:						
Navy-yard, Boston.....		39,874.44	38,698.00	1,176.44	38,698.00	
Navy-yard, Brooklyn.....		74,890.58	16,036.79	58,853.79	16,024.91	
Navy-yard, Mare Island.....		49,903.31	28,282.28	21,621.03	28,188.44	
MISCELLANEOUS APPROPRIATIONS.						
Pay, miscellaneous.....	1891	9,806.66	5,712.52	4,094.14	21,335.03	
Contingent, Navy.....	1891	3,543.11	2,945.90	597.21	2,775.69	
Contingent, Marine Corps.....	1891	534.60	512.77	21.83	490.12	
Provisions, Marine Corps.....	1891	9,972.65	5,958.47	4,014.18	2,644.57	
Clothing, Marine Corps.....	1891	6,681.72	2,719.57	3,962.15	2,837.45	
Fuel, Marine Corps.....	1891	5,626.78		5,626.78	168.64	
Military stores, Marine Corps.....	1891	167.37	43.24	124.13	43.24	
Transportation and recruiting, Marine Corps.....	1891	2,645.30	1,203.21	1,442.09	1,660.67	
Repairs of barracks, Marine Corps.....	1891	252.31	77.00	175.31	2,848.57	
Forage, Marine Corps.....	1891	1,077.90		1,077.90	178.76	
Hire of quarters, Marine Corps.....	1891	957.70	24.00	933.70	24.00	
Pay, Naval Academy.....	1891	154.52	133.91	20.61	80.40	
Special course, Naval Academy.....	1891	3,299.38	1,489.05	1,810.33	1,749.05	
Repairs, Naval Academy.....	1891	4,204.02	4,099.43	104.59	3,516.43	
Furniture for cadets' quarters, Naval Academy.....	1891	1,641.00	1,641.00		1,641.00	
Heating and lighting, Naval Academy.....	1891	2,218.82	2,215.58	3.24	2,215.58	
Contingent, Naval Academy.....	1891	6,158.59	5,644.32	514.27	4,742.48	
Gunnery exercises.....	1891	1,884.64	1,501.04	383.60	1,140.26	
Transportation and recruiting, Navy.....	1891	4,731.50	4,730.51	.99	4,394.98	
Contingent, Navigation.....	1891	11,967.58	6,953.94	5,013.64	6,644.41	
Naval training station.....	1891	4,170.33	2,698.98	1,471.35	3,160.25	
Naval War College and Torpedo School.....	1891	9,902.15	2,015.18	7,886.97	2,015.18	
Ordnance.....	1891	26,815.12	22,880.14	3,934.98	17,851.30	

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1892—Continued.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1892.	Amount expended by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Repairs, Ordnance	1891	\$3,106.94	\$2,064.84	\$1,042.10	\$2,008.30	
Torpedo Station	1891	17,552.76	15,624.17	1,928.59	15,707.49	
Contingent, Ordnance	1891	2,005.67	2,000.71	4.96	1,986.17	
Civil establishment, Ordnance	1891	1,303.21		1,303.21		
Equipment of vessels	1891	233,937.73	222,711.91	11,225.82	149,053.78	
Civil establishment, Equipment	1891	30		30		
Contingent, Equipment	1891	3,478.86	3,477.80	1.06	3,560.36	
Maintenance, Yards and Docks	1891	28,118.68	24,844.70	3,273.98	25,658.65	
Repairs and preservation, navy yards	1891	14,320.42	10,421.50	3,898.92	10,521.97	
Contingent, Yards and Docks	1891	2,605.62	1,878.32	727.30	1,800.00	
Civil establishment, Yards and Docks	1891	1,390.93	91.00	1,299.93	91.00	
Naval Home, Philadelphia	1891	15,637.23	9,126.41	6,510.82	9,152.27	
Medical department	1891	13,253.03	7,075.54	6,177.49	6,421.15	
Contingent, Medicine and Surgery	1891	4,233.28	4,161.36	71.92	4,210.04	
Repairs, Medicine and Surgery	1891	2,865.06	2,814.79	50.27	2,658.79	
Provisions, Navy	1891	141,137.46	136,348.36	4,789.10	43,399.10	
Contingent, Provisions and Clothing	1891	2,834.35	2,780.04	54.31	4,323.29	
Civil establishment, Provisions and Clothing	1891	190.42		190.42		
Construction and Repair	1891	65,938.49	47,866.89	18,071.60	67,017.08	
Civil establishment, Construction and Repair	1891	1,005.09	141.94	863.15		
Steam machinery	1891	79,200.70	48,060.35	31,140.35	43,110.44	
Contingent, Steam Engineering	1891	243.70	217.68	26.02	149.00	
Civil establishment, Steam Engineering	1891	144.78		144.78		
Pay, miscellaneous	1890	5,783.01	5,783.01		749.11	
Contingent, Navy	1890	1,214.67	27			\$1,214.40
Contingent, Marine Corps	1890	486.80	242.27		242.27	
Provisions, Marine Corps	1890	196.97				196.97
Clothing, Marine Corps	1890	4,724.15				4,724.15
Fuel, Marine Corps	1890	2,660.78	60.06		60.06	2,600.72
Transportation and recruiting, Marine Corps	1890	314.26	208.04	106.22	222.00	
Repairs, barracks, Marine Corps	1890	29.04				29.04
Hire of quarters, Marine Corps	1890	263.60				263.60
Forage, Marine Corps	1890	666.40				666.40
Pay, Naval Academy	1890	816.34				816.34
Special course, Naval Academy	1890	61.59				61.59
Repairs, Naval Academy	1890	3.43				3.43
Heating and lighting, Naval Academy	1890	41.73				41.73
Furniture for cadets' quarters, Naval Academy	1890	.08				.08
Contingent, Naval Academy	1890	481.49	48.41		953.70	433.08
Military stores, Marine Corps	1890	609.88				609.88
Navigation	1890	61.61	61.61		22.96	

Contingent, Navigation	1890	69.42	59.47		59.47	9.95
Civil establishment, Navigation	1890	287.32	6.46			280.86
Ordnance	1890	7,092.34	1.30		1.30	7,091.04
Torpedo Corps and War College	1890	7,727.76	1,670.58		1,670.58	6,057.18
Repairs, Ordnance	1890	2,265.76				2,265.76
Civil establishment, Ordnance	1890	3,663.44				3,663.44
Contingent, Ordnance	1890	282.57	66.10	216.47	285.24	
Equipment of vessels	1890	75,183.87	1,024.40	74,159.47	1,723.95	
Contingent, Equipment	1890	2,036.30	158.52		158.52	1,877.78
Transportation and recruiting, Equipment and Recruiting	1890	814.06	63.36		63.36	750.70
Naval training station	1890	333.45				333.45
Civil establishment, Equipment and Recruiting	1890	23				23
Maintenance, Yards and Docks	1890	4,402.48	112.44		110.98	4,290.04
Contingent, Yards and Docks	1890	10,420.21	120.00		120.00	10,300.21
Repairs and preservation, navy yards	1890	5,297.29				5,297.29
Naval Home, Philadelphia	1890	698.44				698.44
Civil establishment, Yards and Docks	1890	290.35				290.35
Medical department	1890	2,352.40	12.65		12.65	2,339.75
Contingent, Medicine and Surgery	1890	266.11	56.23		56.23	209.88
Repairs, Medicine and Surgery	1890	562.89				562.89
Provisions, Navy	1890	1,689.22	1,689.22			
Contingent, Provisions and Clothing	1890	5,605.25	86.63		586.63	5,018.62
Civil establishment, Provisions and Clothing	1890	533.94				533.94
Contingent, Provisions and Clothing	1889	1,322.78	216.85		216.85	1,105.91
Construction and Repair	1890	18,915.66	368.01		256.52	18,547.65
Civil establishment, Construction and Repair	1890	234.73				234.73
Steam machinery	1890	3,158.61	347.60		322.76	2,811.01
Contingent, Steam Engineering	1890	12.45				12.45
Civil establishment, Steam Engineering	1890	271.42				271.42
Pay, miscellaneous	1889	629.74	7.20	622.54	12.16	
Contingent, Marine Corps, 1889 and prior years		209.10	23.14	185.96	23.14	
Pay, miscellaneous, 1889 and prior years		82				82
Civil establishment, Ordnance, 1889 and prior years		1.81				1.81
Navigation	1889	77.68	5.35			72.33
Provisions, Navy	1889	18.90	2.00		2.00	16.90
Contingent, Navigation	1889	79.17	42.28		42.28	36.89
Contingent, Ordnance	1889	859.50	335.81		335.81	523.69
Equipment of vessels	1889	6,623.14		6,623.14		
Contingent, Equipment and Recruiting	1889	167.42	166.95		166.95	.47
Pay, miscellaneous	1888	948.91				948.41
Contingent, Marine Corps	1888	8.12		8.12		
Transportation and recruiting, Marine Corps	1888	23.00		23.00		
Bounty, destruction of enemy's vessels, act July 7, 1884		55,421.63	569.55	54,852.08	878.90	
Bounty, destruction of enemy's vessels, certified claims		190.00	1.01	188.99		
Contingent, Navigation, certified claims		80		80		
Contingent, Equipment and Recruiting, certified claims		79.36	3.66	75.70	17.31	
Contingent, Marine Corps, certified claims		12.93		12.93		
Destruction of clothing and bedding, certified claims		55.56		55.56	8.90	
Enlistment bounty to seamen, certified claims		264.99		264.99	117.13	
Contingent, Naval Academy, certified claims		18		18		
Indemnity, lost clothing, certified claims		681.38		681.38		

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1892—Continued.

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REPORT ON THE FINANCES.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1892.	Amount expended by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Contingent, Ordnance, certified claims		\$1.14		\$1.14		
Contingent, Medicine and Surgery, certified claims		15.45		15.45		
Contingent, Provisions and Clothing, certified claims		32.02		32.02		
Maintenance, Yards and Docks, certified claims		107.72		107.72		
Pay of the Navy, certified claims		97,247.31	\$362.33	96,884.98	\$1,481.07	
Pay, miscellaneous, certified claims		10.67		10.67		
Pay, Marine Corps, certified claims		23.20		23.20	15.03	
Provisions, Navy, certified claims		1,130.85		1,130.85		
Steam machinery, certified claims		626.57		626.57		
Transportation and recruiting, Marine Corps, certified claims		5.00		5.00		
Twenty per cent additional compensation, certified claims		108.18		108.18		
Extra pay to officers and men who served in the Mexican War		1,525.50	1,525.50		2,339.50	
Mileage, Navy, Graham decision		1,884.29		1,884.29		
Naval station and coaling depot, Isthmus of Panama		200,000.00		200,000.00		
Navy pension fund		1,050,000.00	630,000.00	420,000.00		
Prize money to captors		461,244.34	2,745.86	458,498.48	3,402.67	
Payment Japanese award		31,587.77	595.30	30,992.47	595.30	
Removal of remains of officers and others who perished by wreck of United States steamers at Apia, Samoan Islands		9,601.50	1,417.20	8,184.30	1,417.20	
Relief of sufferers by wreck of United States steamers at Apia, Samoan Islands		8,478.13	8,478.13		10,085.89	
Payment to owners of tugboat A. F. Walcott		990.00	990.00		990.00	
Relief of sufferers by wreck of U. S. S. Huron		156.00	156.00		156.00	
Indemnity, lost clothing		7,329.32	7,329.32		8,158.76	
Total		53,121,277.23	29,923,476.05	23,013,131.35	29,654,083.46	\$184,669.85

EXCHANGE.

Bills of exchange were sold by the pay officers of the Navy Department during the year to the amount of \$1,074,568.05. Of this sum \$776,407.33 was drawn on the Navy agents at London, and \$298,160.72 on the Secretary of the Navy.

These bills were negotiated at varying rates of exchange, the gross loss being \$3,408.20; gross gain, \$12,044.94, making the total net gain of \$8,636.74.

The following tables show these transactions in detail.

DRAFTS DRAWN ON THE NAVY AGENTS, LONDON, ENGLAND, FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Name.	Amount of bill.		Amount received.	Loss.	Gain.
	£	s. d.			
Bahia, Brazil	3,401	0 10	\$16,551.17	\$16,551.16	\$0.01
Barbadoes, West Indies	9,873	0 0	48,046.95	47,890.13	156.82
Buenos Ayres, Argentine Republic	12,200	0 0	59,371.30	58,661.33	709.97
Callao, Peru	15,969	7 0	77,714.83	77,674.51	192.32
Cape Town, South Africa	2,000	0 0	9,733.00	9,696.50	36.50
Chefoo, China	500	0 0	2,433.25	2,370.37	62.88
Coguinbo, Chile	1,462	10 0	7,117.25	7,117.25	.....
Fayal, Azores	1,000	0 0	4,866.50	4,860.00	6.50
Funchal, Madeira	8,600	0 0	41,851.90	41,858.39	6.49
Gibraltar, Spain	2,420	0 0	11,776.93	11,794.93	12.17
Hongkong, China	14,460	0 0	70,369.59	73,897.31	3,527.72
Honolulu, Hawaiian Islands	4,000	0 0	19,466.00	19,295.48	169.52
Kobe, Japan	1,000	0 0	4,866.50	4,962.88	96.38
Montevideo, Uruguay	24,200	0 0	117,769.30	116,730.73	1,038.57
Nagasaki, Japan	4,900	0 0	23,845.85	24,029.95	10.37
Plymouth, England	4,500	0 0	21,899.25	21,871.86	27.39
Port Mahon, Minorca, Balearic Islands	800	0 0	3,893.20	4,323.20	430.00
Port of Spain, Trinidad	175	0 0	851.64	851.64	.....
Porto Grande, St. Vincent, Cape Verde Islands	215	0 0	1,046.30	1,044.90	1.40
Port Said, Egypt	4,000	0 0	19,466.00	19,391.14	74.86
Sai-gon, Cochin China	500	0 0	2,433.25	2,500.00	66.75
Sandy Point, Chile	398	0 0	1,936.87	1,936.87	.....
Shanghai, China	13,733	6 8	66,833.26	67,925.90	78.78
Singapore	842	0 0	4,097.59	4,157.19	59.60
St. Lucia, West Indies	950	0 0	4,623.18	4,638.99	15.81
St. Thomas, West Indies	150	0 0	729.98	729.98	.....
Tientsin, China	1,200	0 0	5,839.80	6,240.07	400.27
Valparaiso, Chile	7,165	19 11	34,873.31	34,741.91	131.40
Villefranche, France	1,426	0 0	6,939.63	6,941.00	1.37
Yokohama, Japan	17,500	0 0	85,163.75	86,277.91	399.00
Total	159,541	4 5	776,407.33	780,964.48	3,108.46
					7,665.61

NOTE.—Much of the summary relating to the work of the different divisions of this office is omitted for want of space.

SPECIAL FISCAL AGENTS AT LONDON.

The same contract continues in force with Messrs. Seligman Brothers, special fiscal agents at London, as stated in my last annual report, viz:

A commission of one-half of 1 per cent is paid on disbursements made by them on account of the Navy Department. On daily balances in their hands they pay to 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. Commissions amounting to \$4,398.29 have been paid to them during the year. They have paid the amount of \$2,903.65 as interest on the daily credit balances.

There has been a net gain of \$3,866.80 in the transfer of funds from New York to London.

DISBURSEMENTS FOR PENSIONS.

Pension Agency.	Navy in- valid pensioners.	Navy wid- ow pen- sioners.	Children under 16 years of age drawing pension.	Dependent relatives.	Minors.	Total.	Disburse- ments for the year ending June 30, 1892.
Boston	3,316	1,376	607	210	47	5,556	\$804,386.77
Chicago	3,068	679	405	99	31	4,282	590,337.81
New York	2,481	1,047	651	134	28	4,341	558,805.99
Philadelphia	2,112	825	390	101	33	3,461	437,106.00
San Francisco	523	89	52	9	8	681	108,638.80
Washington	3,342	829	457	128	33	4,789	747,798.64
Total	14,842	4,845	2,562	681	180	23,110	3,247,074.01

The sum of \$4,936.01 was expended under section 4718 of the Revised Statutes to reimburse those who bore the expense of last sickness and burial of pensioners.

CONDITION OF BUSINESS.

It will be seen that the current work of the Bureau is practically up to date. The current business that was most in arrears a few years ago was replies to inquiries from the Pension Office asking the naval history of applicants for pension for service in the Navy. Inasmuch as final action could not, in such cases, be taken by the Pension Office until the information asked for had been furnished by this Bureau, I deemed it an act of simple justice to applicants for naval pensions and the legal representatives of those who may have died to make that class of work special, and to bring it up to date at all hazards.

For this purpose Congress granted a few additional clerks, who, with extra effort, under the supervision of the efficient chief in charge of that division, accomplished the desired result. The final adjustment of such claims, therefore, is not delayed awaiting information from this office.

Your attention is especially invited to the reports of the several chiefs of divisions under whose efficient supervision you will notice that not only a large amount of work has been done, but it has also been done in a satisfactory manner.

Too much can not be said in commendation of the chiefs of divisions and their able assistants for the creditable way in which they have discharged their duties.

I renew my recommendation, made in my last report, that the amount found due claimants for bounty for service in the Navy be made payable out of current appropriations instead of being certified to Congress.

JOHN R. LYNCH,
Auditor.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

(No. 13.)

REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, D. C., October 22, 1892.

SIR: As instructed by your letter of July 15 last, I have the honor to hereby make a report of the transactions of this office during the fiscal year ended June 30, 1892, and of the present condition of the public business intrusted to my charge. It is proper for me to state that the year for which this report is made was during the incumbency of my predecessor in office, the Hon. L. W. Habercorn, whom I relieved on July 15, 1892; yet I may say a considerable part of the year's work was, from the nature of the case, performed after my induction as Auditor. The last quarter's accounts of the fiscal year were nearly all of them received in the office and adjusted after I took charge, and many accounts covering the whole of the fiscal year had not been passed because their settlement depended upon the annual business transacted and could not be finally disposed of until the accounts for the last (June) quarter had been received, completing the returns for the year.

I would also state that I found the affairs of the office in good condition and the personnel of the Bureau capable and experienced.

* * * * *

NOTE—Much of the summary relating to the different divisions of this office is omitted for want of space.

This office referred in its last year's report to the matter of importations claimed to be in transit at the outset being changed in their destination and the goods sold in the United States, thus depriving the Treasury of the consular fees required by law for certifying bona fide importations, consular officers retaining the said fees as notarial under the regulations as for goods actually destined to a foreign country.

The measures which had been taken to correct the irregularity were also referred to. It was stated that the circular on the subject issued to consular officers by the Department of State on July 17, 1891, would be construed by this office "to mean that in all cases where a certificate to an invoice is procured from a consular officer of the United States the fee therefor shall be returned to the Treasury as official, without regard to the alleged destination of the goods."

In accordance with this statement and the construction placed upon the circular the fees have been charged as *official* in all cases where the service has been reported in the returns to this office. Some perplexity has naturally resulted to consular officers affected by this course, owing to differences thus caused against them in their accounts, which they were not willing to concede and which were troublesome to get rid of by reason of the seeming difficulty of obtaining evidence as to whether the goods were carried out of or sold in the United States.

I may say, however, that experience has demonstrated the practica-

bility of procuring satisfactory proof in each case of the disposition of the goods.

The customary tables lettered from A to K will appear at the end of thereport as an appendix,* showing in detail, by legations, consulates, and internal-revenue districts, the salaries, expenses, collections, and fees involved in the adjustments made; and the following are résumés of the same as they relate to their respective appropriations, and also of some additional disbursements on other accounts. They will be presented in the order of the divisions of the office, namely:

DIPLOMATIC AND CONSULAR DIVISION.

Diplomatic service.—The accounts of ministers and other officers of the diplomatic service have been adjusted, showing (Table A of the Appendix*) expenditures and passport fees for the year, as follows:

Paid for salaries of ministers.....	\$295,563.09
Paid for salaries, secretaries of legations.....	30,672.86
Paid for salary, clerk to legation in Spain.....	1,200.00
Paid for salaries, diplomatic officers while receiving instructions and in transit.....	4,931.15
Paid for salaries, chargé d'affaires <i>ad interim</i>	29,795.96
Paid for salaries, interpreters to legations.....	9,827.64
Paid for contingent expenses, foreign missions.....	116,063.57
Paid for loss by exchange, diplomatic service.....	700.34
Total salaries and expenses.....	488,754.61
Passport fees received and accounted for.....	1,510.03

There are several accounts of legations yet to be received. These are pointed out by figures referring to footnotes in Table A of the appendix.

The appropriations made for salaries, chargés d'affaires *ad interim*, \$20,000, and contingent expenses, foreign missions, \$105,000, were both exceeded by the expenditures.

Payments to chargés d'affaires *ad interim*, however, necessarily result in a saving of the appropriation for salaries, secretaries of legations, as the salaries of secretaries lapse while they act as chargés d'affaires.

Consular service.—Accounts of consular officers have been adjusted, showing expenses for this service and official fees collected as follows (Tables B, C, D, and E of the Appendix*):

Paid:	
Salaries, consular service.....	\$490,391.06
Salaries while receiving instructions and in transit.....	7,751.01
Salaries, consular officers not citizens.....	13,032.74
Salaries, consular clerks.....	14,154.43
Loss on bills of exchange.....	3,912.25
Pay of consular officers for services to American vessels.....	23,700.35
Compensation from fees (sections 1703, 1730, and 1733, Revised Statutes).....	200,548.53
Office rent and clerk hire (section 1732, Revised Statutes).....	2,536.67
Contingent expenses, United States consulates.....	218,134.83
Allowance for clerks at consulates.....	87,884.85
Expenses of prisons for American convicts.....	7,220.88
Salaries, interpreters to consulates in China, etc.....	13,559.24
Salaries, marshals for consular courts.....	8,000.00
Expenses of interpreters and guards, etc.....	6,000.00
Boat and crew at Hongkong and Osaka and Hiogo.....	758.71
	1,097,585.55
Received:	
Consular fees received for official services.....	940,040.50
Excess of expenditures over receipts.....	157,545.05

* Omitted. See note, page 549.

There is shown to be an increased excess of expenditures over receipts as compared with last year of \$40,526.70. It is due mainly to the falling off in the consular fees.

The expenditures of two of the appropriations exceed the amounts appropriated, namely: Contingent expenses United States consulates appropriated, \$150,000; allowed to date, \$218,134.83; salaries, consular officers, not citizens, appropriated, \$10,000; allowed, \$13,032.74. The discontinuance by Congress of the last-named appropriation for aliens in the act making appropriations for 1893, and the uniting of the same with salaries, consular service, will be very satisfactory in its effects, and the provision in the same act is just as satisfactory and important for including the payments for time while a consul is waiting the receipt of his exequatur in with his account for receiving instructions and in transit, and which this office recommended in its reports for the fiscal years 1887 and 1892.

Consular fees.—The consular fees collected for official services are stated in detail as to the character and amount at each consulate in Table H of the Appendix,* and aggregate in kind and amount as follows:

Invoice certificates.....	\$862,519.00
Landing certificates.....	28,750.00
Bills of health.....	21,339.00
Currency certificates.....	13,028.00
Other fees.....	14,404.50
Total.....	940,040.50

The fees are short of what they were last year by \$38,102.08, made up of differences in the kinds of fees as follows:

Falling off in invoice fees.....	\$34,136.25
Falling off in landing certificates.....	11,112.00
	45,248.25
Gain in bills of health.....	\$346.50
Gain in currency certificates.....	4,347.00
Gain in other fees.....	2,452.67
	7,146.17
	38,102.08

A falling off in the invoice fees has been going on since 1890. As compared with the collections for the fiscal year 1890, there is a diminution in the amount for this year of \$89,421.75, indicating a less number of invoices of foreign goods brought into the United States in 1892 than in 1890 by 35,768 invoices.

Relief of seamen.—As shown by Tables F and G of the Appendix,* accounts for relief and wages of seamen were adjusted, with the following results:

Board and lodging.....	\$9,065.57
Clothing.....	6,011.65
Medical aid.....	6,324.45
Other expenses.....	7,568.22
Loss by exchange.....	107.07
Passage to the United States paid at the Treasury.....	12,088.88
Total.....	41,165.84
Amount of extra wages and arrears collected.....	257,456.26

* Omitted. See note, page 549.

Amount of extra wages and arrears paid to seamen	\$244, 579. 72
Amount of extra wages and arrears paid for relief	6, 255. 51
Amount of extra wages and arrears in hands of consuls	6, 621. 03
Total	257, 456. 26
Total relief afforded	41, 165. 84
Wages and extra wages applied	6, 255. 51
Amount paid by the United States	34, 910. 33
Balance of appropriation unexpended October 15, 1892	15, 089. 67
Total sum appropriated	50, 000. 00

The cost to the Government for relief of seamen during the year, namely, \$34,910.33, compares favorably with the average expense for this purpose during the past ten years. For the ten years previous to the last decade the expenditure for relief of seamen averaged much greater than for the last. A great lessening of the average annual cost of relief from one decade to another argues in favor of an improved administration of the service on the part of consular officers.

Other expenses of the foreign service.—Accounts, other than those heretofore reported and in addition to the amounts which are included in the table coming immediately after this of disbursing clerk's accounts, adjusted during the year, relating to appropriations as follows:

International American Conference	\$2, 541. 79
International Union of American Republics	9, 483. 87
International Marine Conference	658. 39
International Exposition at Paris in 1889	715. 55
International boundary survey, United States and Mexico	23, 177. 00
International Bureau of Weights and Measures	1, 612. 55
Continental Railway Commission	90, 789. 93
Commission on the establishment of international coins	1, 087. 50
International Bureau for Publication of Customs Tariffs	1, 874. 03
Annual expenses, Cape Spartel Light, 1892	300. 00
Refunding penalties or charges erroneously exacted	253. 23
Allowance to widows or heirs of diplomatic officers who die abroad, 1892	852. 22
Fees and costs in extradition cases, 1892	786. 20
Steam launch for legation at Constantinople	1, 145. 63
Publication of consular and commercial reports, 1892	11, 088. 59
Buildings and grounds for legation in China, 1892	1, 520. 28
Transporting remains of diplomatic officers, consuls, and consular clerks, 1892	170. 00
Rescuing shipwrecked American seamen, 1892	559. 48
Reimbursement of Bishop & Co., deficiency act September 30, 1890	1, 181. 73
Foreign hospital at Panama, 1892	500. 00
Relief of Johann Zeckert & Son, and others, deficiency act March 3, 1891	1, 747. 42
Bringing home criminals, 1892	56. 52

Disbursing clerk's accounts.—Accounts of F. J. Kieckhoefer, disbursing clerk of the Department of State, have been adjusted, showing expenditures on account of appropriations as follows:

Salaries, Department of State, 1891, \$3,049.38; 1892, \$114,279.14	\$117, 328. 52
Stationery and furniture, Department of State, 1892	4, 601. 21
Books and maps, Department of State, 1891, \$198.76; 1892, \$1,591.09	1, 789. 85
Proof-reading, Department of State, 1892	720. 00
Binding manuscript papers, Department of State	3, 727. 67
Lithographing, Department of State, 1892	1, 200. 00
Contingent expenses, Department of State, 1891, \$666.51; 1892, \$4,790.52	5, 457. 03
Editing revised and annual statutes	1, 502. 45
Contingent expenses foreign missions, 1890, \$978.13; 1891, \$4,610.36; 1892, \$27,526.89	33, 115. 38
Contingent expenses, United States consulates, 1890, \$200; 1891, \$828.74; 1892, \$18,091.72	18, 922. 46
Rescuing shipwrecked American seamen, 1891, \$12.00; 1892, \$923.86	935. 86
International American Conference	794. 00
Continental Railway Commission	11, 302. 25
International Union of American Republics	32, 358. 55

International Exposition at Paris in 1889.....	\$900.00
Tribunal of Arbitration at Paris.....	22, 149.71
Commission on the establishment of international coins.....	5, 172.40
Protecting the interests of the United States in the Samoan Islands.....	8, 971.34
Publication of consular and commercial reports, 1892.....	3, 518.99
Publication of international catalogue of exports and imports.....	4, 125.00
Emergencies arising in the diplomatic and consular service, 1890, \$4,133.28; 1891, \$46,497.27; 1892, \$60,425.32.....	111, 055.87

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, 1890, \$4,017.86; 1891, \$12,420.33.....	\$16, 438.19
Salaries, secretaries of legations, 1890, \$1,312.50; 1891, \$1,350.00.....	2, 662.50
Salaries, chargés d'affaires <i>ad interim</i> , 1891.....	505.36
Contingent expenses, foreign missions, 1890, \$981.03; 1891, \$3,009.50.....	3, 990.53
Salaries, diplomatic officers while receiving instructions and in transit, 1891.....	769.23
Loss by exchange, diplomatic service, 1890, \$105.02; 1891, \$252.54.....	357.56
Relief and protection of American seamen, 1881, \$110.07; 1882, \$889.14; 1885, \$647.17; 1889, \$154.87; 1890, \$316.69; 1891, \$7,366.52.....	9, 484.46
Buildings and grounds for legation in China, 1891.....	3, 028.55
Steam launch for legation at Constantinople, 1891.....	713.81
Buildings for legation in Japan, 1891.....	1, 400.00
Transporting remains of diplomatic officers, consuls, and consular clerks, 1891.....	23.00
Bringing home criminals, 1891.....	90.55
Rescuing shipwrecked American seamen, 1889, \$25.00; 1890, \$171.32; 1891, \$325.00.....	521.32
Annual expenses, Cape Spartel Light, 1891.....	301.00
Allowance to widows or heirs of diplomatic officers who die abroad, 1891.....	1, 737.56
Publication of consular and commercial reports, 1891.....	1, 363.38
Salaries, consular service, 1890, \$464.58; 1891, \$1,936.79.....	2, 401.37
Salaries, consular officers, while receiving instructions and in transit, 1891.....	757.76
Salaries, consular officers not citizens, 1891.....	125.00
Salaries, interpreters to consulates in China, Korea, and Japan, 1891.....	625.00
Salaries, marshals for consular courts, 1891.....	250.00
Expenses of prisons for American convicts, 1890.....	562.50
Contingent expenses, United States consulates, 1890, \$264.48; 1891, \$2,862.12.....	3, 126.60
Allowance for clerks at consulates, 1891.....	932.53
Loss by exchange, consular service, 1891.....	145.13
Pay of consular officers for services to American vessels, 1888, \$157.55; 1889, \$108.47; 1890, \$720.10; 1891, \$2,732.98.....	3, 719.10
Compensation of consular officers from fees, 1890, \$72.50; 1891, \$492.50.....	565.00
Consular fees adjusted, 1888, \$15.00; 1889, \$20.00; 1890, \$805.00; 1891, \$7,147.00.....	7, 987.00

London bankers' accounts.—Accounts of the United States bankers at London, Morton, Rose & Co., adjusted during the year, show payments by them aggregating \$275,573.89, and receipts from consular officers of surplus fees amounting to \$227,804.89, and of wages of seamen \$44.53. The disbursements related to appropriations, as follows:

Salaries of ministers, 1891, \$24,664.29; 1892, \$158,261.45.....	\$182, 925.74
Salaries, chargés d'affaires <i>ad interim</i> , 1891, \$2,827.17; 1892, \$1,645.47.....	4, 472.64
Salaries, secretaries of legations, 1891, \$3,762.25; 1892, \$21,368.60.....	25, 130.85
Salaries, interpreters to legations, 1891, \$1,051.43; 1892, \$8,590.41.....	9, 641.84
Salary of clerk to legation in Spain, 1891, \$42.00; 1892, \$1,200.00.....	1, 242.00
Salaries and expenses commercial agent at Boma, 1892.....	3, 996.25
Contingent expenses, foreign missions, 1891, \$3,520.40; 1892, \$42,023.44.....	45, 543.84
Contingent expenses, United States consulates, 1891, \$59.40; 1892, \$109.85.....	169.25
Steam launch for legation at Constantinople, 1892.....	1, 800.00
Loss by exchange, consular service, 1892.....	651.48

Estates of decedents trust fund.—Accounts of this (section 1709 Revised Statutes) were adjusted, showing the following sums paid over to the legal representatives of citizens of the United States who died abroad:

Estate of David Goble.....	\$45.03
Estate of William B. Haines.....	50.00
Estate of Joseph R. Loomis.....	985.23

INTERNAL REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1892, as shown by the adjustments of collectors' accounts, and exhibited in detail in Table I, amounted to \$153,889,401.70. Included in this amount, \$1,934.06 belongs to the collections of previous year.

The accounts of collectors of internal revenue, as adjusted for the fiscal year, aggregate \$3,879,881.02, inclusive of amounts allowed store-keepers and gaugers. These expenses in detail are given in Table K.*

Of this total expense the sum of \$1,789.20 belongs to prior fiscal year, of which \$723.21 are commissions on tax-paid spirit stamps sold.

* * * * *

MISCELLANEOUS DIVISION.

* * * * *

Payments to States for refund of direct tax under act of March 2, 1891, have been made as follows:

Florida	\$4,766.26	South Carolina.....	\$221,711.26
Georgia	83,031.03	Tennessee.....	10,716.86
Iowa.....	384,274.80	Texas.....	180,886.72
Kentucky.....	606,641.03	Vermont.....	129,407.80
Maryland.....	371,299.83	Virginia.....	442,702.77
Mississippi.....	71,870.75		
North Carolina.....	26,217.78	Total	2,533,516.89

* * * * *

By the last annual report of this office for 1891 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), \$70,368.31. During the year \$128,840.91 have been deposited and \$128,042.91 have been disbursed, leaving a balance to his credit, January 1, 1892, of \$71,166.31.

On account of "miscellaneous deposits" (special deposit account No. 3) there was a balance to his credit January 1, 1891, of \$77,415.72; \$23,381.85 have been deposited, and \$76,519.91 disbursed, leaving a balance to his credit, January 1, 1892, of \$24,277.66.

The balance to his credit January 1, 1891, on account of "offers in compromise" (special deposit account No. 5) was \$19,854.10. During the year \$121,250 were deposited and \$47,605.56 disbursed, leaving a balance to his credit January 1, 1892, of \$93,498.54.

* * * * *

During the year nine judgments, Court of Claims, for direct tax, amounting to \$30,617.88; two claims for moneys erroneously received and covered into the Treasury, amounting to \$123.93; and five claims for taxes paid on spirits lost by casualty, amounting to \$536.85, have been adjusted.

The disbursements made by George Waterhouse, special disbursing agent of the Treasury Department, of the South Carolina free school fund commissioners, amounted to \$1,901.50.

Accounts of two stamp agents, involving \$945.18, were adjusted during the year.

Accounts of Theodore Davenport, disbursing clerk Post-Office Department, have been adjusted as follows:

Sales of post-route maps, 1891, \$311.63; 1892, \$3,522.99	\$3,834.62
Rent of buildings, 1891, \$2,275; 1892, \$24,500	26,775.00
Official Postal Guides, 1891, \$700.60; 1892, \$22,057.76	22,758.36

* Omitted. See note, page 549. This information will be found in the report of the Commissioner of Internal Revenue.

Post-route maps, 1891, \$3,986.47; 1892, \$13,280.81.....	\$16,267.28
Miscellaneous items, 1891, \$215.71; 1892, \$12,497.35.....	12,713.06
Plumbing and light-fixtures.....	3,491.94
Painting.....	2,641.37
Horses and wagons, 1891, \$20.90; 1892, \$828.28.....	849.18
Hardware.....	990.79
Furniture.....	2,989.45
Fuel, 1890, \$1,070; 1891, \$1,102.02; 1892, \$8,980.82.....	10,082.84
Stationery, 1891, \$256.72; 1892, \$12,555.42.....	12,812.14
Carpets.....	2,979.36
Telegraphing, 1890, \$7.53; 1891, \$59.38; 1892, \$96.37.....	163.28
Postage.....	600.00
Lights, 1891, \$368.22; 1892, \$5,091.57.....	5,459.79

Accounts rendered by George W. Evans, disbursing clerk Department of the Interior, have been adjusted as follows:

Official Gazette, Patent Office, 1891, \$7,862.90; 1892, \$52,969.53.....	\$60,832.43
Photolithographing, Patent Office, 1891, \$16,698.27; 1892, \$64,396.26.....	81,094.53
Scientific library, Patent Office, 1891, \$612.48; 1892, \$2,393.58.....	3,006.06
International protection of industrial property, Patent Office.....	673.54

Accounts of J. C. Stoddard, disbursing clerk, Census Office, have been adjusted as follows:

Expenses of Eleventh Census.....	\$898,590.35
Printing, engraving, and binding.....	187,964.66
Farms, homes, and mortgages.....	171,557.09

Accounts of W. W. Karr, disbursing agent, Smithsonian Institution, have been adjusted as follows:

Preservation of collections, National Museum, 1890, \$14.40; 1891, \$7,306.20; 1892, \$136,071.32.....	\$143,391.92
Furniture and fixtures, National Museum, 1891, \$3,688.19; 1892, \$21,697.63.....	25,385.82
Heating and lighting, National Museum, 1891, \$840.69; 1892, \$8,463.34.....	9,304.03
International exchanges, Smithsonian Institution.....	17,000.00
Postage, National Museum.....	500.00
Smithsonian Institution building, repairs.....	9,982.12
North American Ethnology, Smithsonian Institution.....	23,064.63
Astro-Physical Observatory, Smithsonian Institution.....	8,843.61
Building, National Museum.....	4,474.64

Accounts of Commissioner of Patents show that \$1,291,215.65 were received during the fiscal year 1892, and deposited with the Treasurer of the United States on account of patent fees.

During the year accounts for transportation over Pacific railroads amounting to \$2,090.26 have been adjusted.

I have the honor to be, very respectfully,

ERNST G. TIMME,
Fifth Auditor.

HON. CHARLES FOSTER,
Secretary of the Treasury.

(No. 14.)

REPORT OF THE SIXTH AUDITOR.

TREASURY DEPARTMENT,
SIXTH AUDITOR'S OFFICE,
Washington, D. C., October 5, 1892.

SIR: I have the honor to submit the following report of the business operations of this office during the fiscal year ended June 30, 1892.

My annual report to the Postmaster-General, exhibiting in detail the financial transactions of the Post-Office Department, has been completed and submitted.

NOTE.—Much of the summary relating to the duties and work of the divisions of this office is omitted for want of space.

The following table shows the principal transactions of the office in money orders and postal notes for the fiscal year ended June 30, 1892:

Transactions.	Number.	Amount.	Increase.		Decrease.	
			Number.	Amount.	Number.	Amount.
Weekly statements received, registered, and filed.....	534,050	-----	28,322	-----	-----	-----
Money orders issued (domestic).....	12,069,442	\$120,066,801.07	618,168	\$944,564.57	-----	-----
Postal notes issued.....	7,050,040	11,895,765.51	247,482	141,916.23	-----	-----
Money orders issued (international):						
Canada.....	96,003	1,534,255.46	6,871	47,827.43	-----	-----
Great Britain and Ireland.....	424,803	5,459,315.42	5,531	20,389.35	-----	-----
German Empire.....	233,060	3,243,352.45	23,296	304,723.69	-----	-----
Switzerland.....	42,930	732,295.16	-----	-----	2,294	\$71,294.56
Italy.....	40,245	1,291,044.27	3,210	84,072.26	-----	-----
France.....	24,598	372,565.83	1,856	11,272.67	-----	-----
Sweden.....	61,807	1,249,057.30	7,877	61,049.07	-----	-----
Norway.....	24,411	572,208.79	1,942	17,166.68	-----	-----
Belgium.....	5,875	121,133.15	1,300	23,425.33	-----	-----
Portugal.....	1,400	35,636.33	451	9,201.41	-----	-----
Netherlands.....	4,789	53,362.80	754	7,674.28	-----	-----
New South Wales.....	1,063	20,683.15	558	8,939.42	-----	-----
Victoria.....	673	16,349.52	307	7,532.51	-----	-----
Japan.....	2,003	67,319.80	675	21,446.62	-----	-----
New Zealand.....	666	13,825.19	27	-----	-----	761.35
Hawaiian Kingdom.....	387	6,742.74	102	691.70	-----	-----
Jamaica.....	321	4,655.34	46	786.18	-----	-----
Cape Colony.....	83	1,235.14	8	-----	-----	31.83
Windward Islands.....	481	8,128.80	131	3,079.10	-----	-----
Leeward Islands.....	173	2,544.31	60	487.32	-----	-----
Tasmania.....	60	1,589.20	35	1,083.69	-----	-----
Queensland.....	175	4,581.75	71	1,891.56	-----	-----
Denmark.....	11,089	188,272.42	1,867	24,217.43	-----	-----
Newfoundland.....	1,985	36,711.64	453	8,928.48	-----	-----
Bahamas.....	77	1,325.77	77	1,325.77	-----	-----
Trinidad and Tobago.....	6	121.00	6	121.00	-----	-----
Austria and Hungary.....	4,363	81,958.82	4,363	81,958.82	-----	-----
Money orders paid (domestic).....	11,951,648	119,318,100.61	638,650	1,292,147.67	-----	-----
Postal notes paid.....	7,011,490	11,871,393.26	231,373	156,962.37	-----	-----
Money orders paid (international):						
Canada.....	137,708	1,481,592.74	3,423	9,855.32	-----	-----
Great Britain and Ireland.....	64,289	967,005.86	3,107	59,148.29	-----	-----
German Empire.....	42,954	1,509,139.22	889	37,858.26	-----	-----
Switzerland.....	6,782	246,001.85	360	13,765.99	-----	-----
Italy.....	2,054	70,608.50	327	7,033.44	-----	-----
France.....	5,687	116,305.55	466	10,298.33	-----	-----

Transactions.	Number.	Amount.	Increase.		Decrease.	
			Number.	Amount.	Number.	Amount.
Money orders paid (international)—Continued.						
Sweden	3,420	\$153,829.05	326	\$15,951.51		
Norway	1,586	52,372.85	81	7,041.56		
Belgium	1,340	41,006.52	51			\$632.78
Portugal	210	9,244.11			48	1,878.09
Netherlands	1,680	34,353.75	140	2,993.85		
New South Wales	1,626	29,784.93	177	4,795.77		
Victoria	1,324	23,688.71	37	2,318.37		
Japan	959	19,575.05			109	6,474.27
New Zealand	1,756	20,149.14	135	1,332.17		
Hawaiian Kingdom	2,915	36,822.94			360	9,585.71
Jamaica	2,070	42,970.03	149			350.51
Cape Colony	580	7,761.12	167	2,107.31		
Windward Islands	1,697	97,232.09	111			1,161.26
Leeward Islands	1,101	65,670.05	361	23,173.56		
Tasmania	233	2,949.69			24	325.59
Queensland	550	8,077.74	34	96.12		
Denmark	1,935	64,458.53	32			96.10
Newfoundland	2,263	63,618.17	500	27,571.91		
Bahamas	228	4,954.16	228	4,954.16		
Trinidad and Tobago	14	232.37	14	232.37		
Austria and Hungary	441	20,574.02	441	20,574.02		
Money orders repaid (domestic)	85,612	803,653.58	9			14,269.19
Money orders repaid (international)						
Canada	693	8,134.17	174	588.93		
Great Britain and Ireland	1,097	12,489.51	141	1,685.27		
Germany	729	8,689.70	29	196.88		
Switzerland	152	2,304.53	1			206.37
Italy	108	3,403.23		1,026.80	17	
France	245	3,719.49	4			93.42
Sweden	79	1,781.79		111.88	13	
Norway	26	401.75	12	274.19		
Belgium	18	494.29	2	259.19		
Portugal	12	215.00	1	95.29		
Netherlands	15	329.90		1.07	9	
New South Wales	13	126.64	9	102.16		
Victoria	13	329.97	6	205.06		
Japan	10	118.28	5	15.28		
New Zealand	7	75.11	2	17.86		
Hawaiian Kingdom	4	80.50			8	333.00
Jamaica	8	100.86	7	61.86		
Cape Colony	1	49			5	299.51
Windward Islands	7	148.34	3	118.02		
Leeward Islands	2	42.01	2	42.01		
Tasmania					1	5.01
Queensland	1	12.99			1	13.24
Denmark	21	360.86			1	279.19
Newfoundland	3	42.00			5	82.55
Bahamas						
Trinidad and Tobago						
Austria and Hungary	2	7.00	2	7.00		
Net increase in transactions (issued)			925,230	1,763,084.88		
Net increase in transactions (paid and repaid)			881,396	1,674,030.51		
Certificates of deposit received, registered, compared, and checked	892,957	108,349,972.48	37,439	2,937,432.27		
Transfers received, registered, compared, and checked	15,647	2,259,385.96		486,333.20	301	
Drafts received, registered, compared, and checked	42,734	13,048,121.77		13,764.52	1,043	
Money orders withdrawn for examination and returned	1,177		894			
Postal notes withdrawn for examination and returned	117		53			
Detailed statements of accounts made for suit cases and to correct errors	44				48	
Letters written and transmitted	8,614				7,978	
Commission, error, and other circulars transmitted	121,133		17,777			
Money orders returned for correction	2,768				2,013	
Money orders assorted for archives	9,163,500					
Postal notes assorted for archives	2,630,000					

It affords me pleasure to inform you that the work in the several branches of this Bureau is in a very satisfactory condition and fully up to the requirements of the Department. In fact, in many important particulars, it is in a more advanced stage at this period in the year than has heretofore been the case. This satisfactory result has, however, been accomplished only by the most systematic and unremitting efforts on the part of the officers and employes throughout the entire Bureau. The work of this office is constantly on the increase from year to year by reason of the natural growth of the postal service, while a corresponding increase of force has not been made. The want of additional clerical force has been seriously felt in several divisions, but most severely in that branch of the office in charge of assorting and numbering money orders and postal notes. By reason of the failure of Congress at its last session to provide an increase in the number of money-order assorters it has been impossible, notwithstanding the excellent work accomplished in the assorting division during the past year, to dispose of the accumulation of vouchers now on hand, amounting to about the business of one year. In this connection I strongly urge your aid and support during the coming session of Congress in so presenting the matter to that body as to secure provision for the employment of additional help. For this purpose a further communication on this subject, together with an estimate for the proposed increase, will be submitted to you at the proper time. It is a matter of vital importance to the interests of the service that the money-order accounts be fully audited without the delay at present occasioned by reason of the inability of the present force to properly assort the vouchers so as to admit of the final checking with the statements of paying postmasters. I have prevented the growth of this accumulation of unassorted vouchers by utilizing all time which could possibly be spared by employes of other branches of the office in assisting in the work of assorting, but the increasing volume of the money-order business will no longer admit of the successful use of this expedient to prevent the accumulation of arrears of vouchers.

In my last annual report I suggested that the Busch building, on E street NW., between Seventh and Eighth streets NW., occupied exclusively by the money-order service of this office, be placed under the control of the Secretary of the Treasury, instead of that of the Post-Office Department. I renew that recommendation and earnestly urge your attention thereto, as it seems to me clearly evident that the several offices of this Bureau should, as far as possible, be under the control of the head of the Treasury Department.

The improved system of auditing postmasters' quarterly postal accounts, and the changes in the method of bookkeeping resulting therefrom, to which reference was made in the last annual report, have, during the past fiscal year, still further demonstrated their value in the prompt and accurate settlement of these accounts. Some additional features have been added to the system during the last year whereby a further saving of time has been accomplished and additional checks established, insuring accuracy and the prompt detection of clerical errors occurring during the process of auditing.

Under the present postal laws, as construed by the Post-Office Department, certificates for deposits made by postmasters with their depositories, are transmitted to the Third Assistant Postmaster-General. It is my opinion, which, however, it may be proper to state, is not shared by the authorities of the Post-Office Department, that the interests of the postal service would be as well protected as they are

under the present system, if such necessary change of legislation could be secured as to provide for the transmission directly to this office of the certificates of deposit for postal funds, instead of, as now, through the Post-Office Department. Such a change would greatly facilitate the auditing of postmasters' accounts and expedite their settlement.

An acknowledgment is due to the officers and employés of this Bureau for their able and intelligent coöperation in the improvement of official methods, and for such diligent attention to duty and faithful performance of onerous labor, as, in my opinion, deserves highly honorable mention.

Respectfully submitted.

T. B. COULTER,
Auditor.

HON. CHARLES FOSTER,
Secretary of the Treasury.

(No. 15.)

REPORT OF THE REGISTER.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
October 31, 1892.

SIR: I respectfully submit my annual report for the fiscal year ending June 30, 1892, viz:

The operations of this Bureau have been conducted by a nominal force of 108 persons, at an expense of \$139,750. The effective force was 107.43, and cost for salaries \$139,022.02, distributed among the Register's office and four divisions, as appears from the following table, showing the—

DISTRIBUTION OF FORCE AND SALARIES FOR FISCAL YEAR ENDING JUNE 30, 1892.

Divisions.	Register, \$4,000.	Assistant register, \$2,250.	Chief of division, \$2,000.	Class 4, \$1,800.	Class 3, \$1,600.	Class 2, \$1,400.	Class 1, \$1,200.	Class E, \$1,000.	Class D, \$900.	Messenger, \$340.	Assistant messenger, \$720.	Laborer, \$600.	No. in each division.	Salaries.
Register's and assistant register's offices.....	1	.99			.88		1.03	1.00				12.00	7.90	\$11,924.94
Receipts and expenditures.....			1.00	9.40	6.75	3.04	1.68	.15	3.10			1.11	26.12	39,658.72
Loan.....			1.00	3.39	.98	2.00	4.00		1.97			1.54	14.88	20,047.97
Note, coupon, and currency.....			1.00	2.77	6.50	5.37	4.71	.25	20.43	1		22.00	46.03	52,778.99
Interest, expense, and warrant.....		.99		1.37		.58	2.17	.58	2.30			1.00	8.99	11,169.37
Details to other bureaus.....					.75		.34		1.00			1.42	3.51	3,442.03
Total effective clerical force.....	1	.99	3.99	16.93	15.86	10.99	13.93	1.98	28.80	1		47.96	107.43	139,022.02
Appropriation.....	1	1	4	17	16	11	14	2	29	1	4	8	108	139,750.00

Details of the work done by each division are given both for information and for record, showing what has been done and with what intelligence and fidelity.

The organic law creating the Treasury Department gave the Secretary of the Treasury a Treasurer to receive and pay out the revenues, and a Register to keep an account of all receipts and expenditures of public moneys and of all debts due to and from the Government.

RECEIPTS AND EXPENDITURES DIVISION.

These, and various cognate duties imposed by law and regulations, are discharged in the division of receipts and expenditures. During the fiscal year the effective force employed in this division was one chief and 26.12 clerks, whose salaries aggregated \$39,658.72.

The report shows the—

CONDITION OF THE UNITED STATES TREASURY, GIVING THE RECEIPTS, EXPENDITURES, AND BALANCES, FISCAL YEAR ENDING JUNE 30, 1892, AS SHOWN BY THE BOOKS OF THE RECEIPTS AND EXPENDITURES DIVISION.

Balance in the Treasury June 30, 1891, (including \$28,101,644.91 on deposit with the States under act of June 23, 1836)..... \$726, 222, 332. 60

NET RECEIPTS.

Receipts during the fiscal year 1892, from—

Customs:

Duties on imports	\$176, 816, 485. 51
Tonnage dues for support Marine Hospital Service	636, 012. 44
Sales of unclaimed merchandise	466. 20

177, 452, 964. 15

Internal revenue

Sales of public lands

153, 971, 072. 57

Miscellaneous:

3, 261, 875. 58

Revenues, District of Columbia

2, 967, 044. 71

Reimbursement towards and payment of interest on one-half cost of increasing the water supply of District of Columbia

69, 991. 13

Sale of bonds of guarantee fund and United States shares of various revenues, District of Columbia

48, 050. 18

Police and firemen's relief funds, District of Columbia

17, 118. 90

Proceeds, District of Columbia ten-year funding bonds

2, 412, 744. 00

Tax on circulation, etc., of national banks

1, 261, 338. 11

Proceeds of Government property

236, 498. 33

Repayment of interest by Pacific railroads

962, 437. 67

Sinking fund, Pacific Railroads

1, 828, 771. 46

Consular fees

777, 424. 53

Spanish indemnity fund

28, 500. 00

Soldiers' Home, permanent fund

194, 385. 45

Immigrant fund

330, 128. 65

Custom-house fees

490, 627. 50

Customs fines, penalties, and forfeitures

227, 030. 71

Customs emolument fees

191, 591. 45

Assessments upon owners for deaths on shipboard

960. 00

Relief of sick, disabled, and destitute seamen

2, 435. 60

Proceeds of sales of Indian lands, interest on deferred payments, Indian moneys, proceeds labor, etc., and sale of logs

847, 813. 23

on Menomonee Reservation

15, 553. 93

Interest on Indian trust-fund stocks

8, 350. 17

Indian trust fund

27, 453. 40

Value of logs cut on Menomonee Reservation in excess of the amount allowed by law

75, 221. 56

Reimbursement on account interest paid on nonpaying Indian trust-fund stocks and account Menomonee Indians

2, 011. 50

Trust fund interest for support of free schools in South Carolina

89, 282. 50

Hot Springs, Ark.

149, 966. 21

Deposits by individuals for expenses of surveying public lands

1, 066, 403. 51

Registers and receivers' fees

61, 623. 85

Depredations on public lands

100. 00

Revenues, Yellowstone National Park

1, 286, 609. 02

Fees on letters patent

2, 020, 512. 39

Profits on coinage, deductions on bullion deposits, and assays of ores

46, 749. 23

Tax on seal skins

64, 000. 00

Sale old custom-house and post-office, Milwaukee, Wis.

3, 091. 50

Sale of buildings, Fort Steele military reservation, and of lands in Houston, Tex.

593, 860. 33

Sale of lands, Brooklyn navy-yard

81, 159. 76

Reimbursement by national bank redemption agency, and on account of salaries, office Commissioner of Internal Revenue

101, 242. 35

Sales of ordnance material, powder, and projectiles, and small arms

1, 118, 155. 25

Clothing and small stores, naval hospital, navy pension and pay of navy deposit fund

31, 854. 12

Sale of condemned naval vessels

41, 174. 77

Work done by Bureau of Engraving and Printing

1, 500. 00

Proceeds confiscated property

457. 66

Salary as United States Senator from November 2 to December 5, 1891, returned to the United States by Hon. Redfield Proctor

1, 356. 95

Amount recovered on claim of Wm. Caldwell and dividend by Exchange National Bank, Norfolk, Va

19, 782, 581. 61

Carried forward..... 1, 060, 908, 244. 90

Receipts during the fiscal year 1892, from—Continued.

Miscellaneous—Continued.

Brought forward.....	\$19,782,581.61	\$1,000,908,244.90
Smithsonian fund.....	200,000.00	
Unenumerated.....	269,290.33	
Issue of gold certificates.....	70,530,000.00	
Issue of silver certificates.....	109,856,000.00	
Issue of certificates of deposit.....	71,890,000.00	
Issue of United States notes (legal tender).....	66,264,000.00	
Issue of Treasury notes of 1890.....	60,130,424.00	
Issue of funded loan of 1907.....	15,250.00	
Fund for redemption of notes of national banks.....	2,977,838.00	
		401,715,883.94

1,462,623,628.84

NET EXPENDITURES.

Customs.....	\$19,988,290.67	
Internal revenue.....	14,412,717.33	
Diplomatic.....	1,742,400.25	
Treasury.....	49,094,186.79	
Judiciary.....	4,536,184.09	
Interior civil.....	10,068,209.48	
War Department.....	46,895,456.30	
Navy Department.....	29,174,138.98	
Interior Department, Indians.....	11,150,577.67	
Interior Department, pensions.....	134,583,052.79	
Interest on the public debt.....	21,030,485.91	
Interest on bonds issued to Pacific railroad companies.....	2,347,630.32	
Redemption of gold certificates.....	66,387,500.00	
Redemption of silver certificates.....	92,956,881.00	
Redemption of certificates of deposit.....	64,160,000.00	
Redemption of United States notes (legal tender).....	66,264,000.00	
Redemption of Treasury notes of 1890.....	8,646,770.00	
Redemption of fractional currency.....	4,216.98	
Redemption of one-year notes of 1863.....	280.00	
Redemption of two-year notes of 1863.....	200.00	
Redemption of compound-interest notes.....	3,200.00	
Redemption of seven-thirties of 1864 and 1865.....	600.00	
Redemption of loan of 1860.....	10,000.00	
Redemption of bounty-land scrip.....	50.00	
Redemption of loan of July and August, 1861.....	10,650.00	
Redemption of five-twentieths of 1862.....	1,300.00	
Redemption of loan of 1863.....	50.00	
Redemption of ten-forties of 1864.....	2,200.00	
Redemption of five-twentieths of June, 1864.....	1,000.00	
Redemption of consols of 1865.....	4,450.00	
Redemption of consols of 1867.....	7,500.00	
Redemption of consols of 1868.....	2,000.00	
Redemption of funded loan of 1881.....	850.00	
Redemption of funded loan of 1891.....	24,273,500.00	
Redemption of loan of July 12, 1882.....	15,700.00	
Redemption of refunding certificates.....	10,340.00	
National-bank notes, redemption account.....	16,232,721.00	
		684,019,289.56

Balance in Treasury June 30, 1892.

778,604,339.28

Included in this balance (\$778,604,339.28) are the following amounts due from several States, deposited with them under 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.....	2,857,514.78
New Jersey.....	764,670.60
Ohio.....	2,007,260.34
Indiana.....	860,254.44
Illinois.....	477,919.14
Michigan.....	286,751.49
Delaware.....	286,751.49
Maryland.....	955,838.25
Virginia.....	2,198,427.99
North Carolina.....	1,433,757.39
South Carolina.....	1,051,422.09
Georgia.....	1,051,422.09
Alabama.....	669,086.79
Louisiana.....	477,919.14
Mississippi.....	382,335.30
Tennessee.....	1,433,757.39
Kentucky.....	1,443,757.39
Missouri.....	382,335.30
Arkansas.....	286,751.49

28,101,644.91

RECAPITULATION.

From the foregoing it appears that on the 30th day of June, 1891, the United States Treasury contained.....	\$726, 222, 332. 60
During the fiscal year 1892 there has been received:	
From customs.....	177, 452, 964. 15
From internal revenue.....	153, 971, 072. 57
From sales of public lands.....	3, 261, 875. 58
From issues of gold and silver certificates, certificates of deposit, legal tenders, Treasury notes of 1890, and funded loan of 1907..	378, 485, 674. 00
From fund for redemption of notes of national banks.....	2, 977, 838. 00
From other sources.....	20, 251, 871. 94
	<hr/> \$1, 462, 623, 628. 84
Expenditures for the year, summarized, were:	
Civil and miscellaneous.....	99, 841, 988. 61
War Department, including rivers and harbors.....	46, 895, 456. 30
Navy Department.....	29, 174, 138. 98
Interior Department, including pensions.....	145, 733, 630. 46
Interest on public debt.....	23, 378, 116. 23
Redemptions of gold and silver certificates, legal tenders, and other evidences of public debt.....	338, 995, 958. 98
	<hr/> 684, 019, 289. 56
Leaving in Treasury June 30, 1892, inclusive of \$28,101,644.91 unavailable funds deposited with States.....	778, 604, 339. 28

SUMMARY OF WORK PERFORMED BY BOOKKEEPERS IN THIS DIVISION.

Accounts posted.....	19, 048
Warrants posted.....	73, 560
Ledger entries.....	289, 192
Accounts examined.....	19, 578
Accounts journalized.....	13, 148
Warrants registered.....	29, 798
Warrants charged.....	13, 626
Warrants credited.....	3, 265
Journal entries.....	150, 738
Journal pages.....	8, 560
Certificates furnished.....	18, 872
Requisitions passed.....	2, 934
Covering, repay, and counter warrants registered.....	15, 644
Certificates of deposit indorsed.....	64

This division prepares the annual volume of receipts and expenditures of the Government required by law to be furnished the Congress of the United States. During the past year the volume for 1888 has been delivered, that for 1889 is in the hands of the printer, that for 1890 is ready for the printer, that for 1891 nearly completed, and work begun on the volume for 1892.

LOAN DIVISION.

This division has charge of all issues, exchanges, and redemptions of United States registered and Spanish indemnity bonds, the preparation of interest schedules for the use of the United States Treasurer in paying accruing dividends on the interest-bearing public debt, opening and keeping accounts with all registered bondholders, care of redeemed and canceled registered bonds, the receipt from the Bureau of Engraving and Printing, and the custody of all unissued registered bonds. The preparation of reference index cards, a work of prime importance, is also in its charge.

Its operations during the current year have been under the direction of Division Chief A. M. Hughes, jr., at a cost for salaries of \$20,047.97.

The following statement shows the average force in the division and the expenditure for salaries during each of the last nine years:

Year.	Average force.	Amount of salaries.	Year.	Average force.	Amount of salaries.
1883-'84.....	32.06	\$42,551.41	1888-'89.....	15.87	\$21,971.70
1884-'85.....	25.90	35,675.45	1889-'90.....	14.76	21,260.68
1885-'86.....	19.35	27,251.95	1890-'91.....	15.21	21,079.64
1886-'87.....	16.89	23,469.87	1891-'92.....	14.88	20,047.97
1887-'88.....	15.90	21,864.11			

The decrease in the force of the division and in the amount of salaries paid, which has been substantially continuous for many years, still continues.

The following table shows by months, first, the total number of days' work performed; second, the total number of days for which salary was paid, but on which the Department was closed (*i. e.*, Sundays and holidays); third, the total number of days' leave; fourth, the total number of days' sickness:

	1891.						1892.						Total.
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	
Days of work.....	324½	300	308	353½	320½	286	308	288½	361	303	305	283	3,741
Sundays and holidays.....	65	66	50	57	90½	119	76	63	55	50	77	46	814½
Leave.....	75½	94½	92	38½	26	29	3	12½	6	30	16	31	454
Sick.....		4½		16	1		44	35	12	37	36	30	215½
Total.....	465	465	450	465	438	434	431	399	434	420	434	390	5,225

Tabular statements herewith, marked A and B, show the total number and amount of all United States bonds issued and canceled during the last fiscal year, as recorded upon the books of the division.

The following table shows the number and amount of bonds issued and canceled and the total handled during the last seven years:

	Bonds issued.		Bonds canceled.		Total handled.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
1885-'86.....	39,173	\$180,987,250	70,753	\$191,667,950	109,926	\$372,655,200
1886-'87.....	34,620	171,119,600	106,173	325,019,750	140,793	496,139,350
1887-'88.....	26,598	114,831,900	72,135	189,656,950	98,733	304,488,850
1888-'89.....	21,500	103,894,350	85,149	231,811,450	106,649	335,705,800
1889-'90.....	17,669	67,181,500	66,830	171,575,200	84,499	238,756,700
1890-'91.....	16,592	69,151,600	75,606	172,256,450	92,198	241,408,050
1891-'92.....	26,253	107,738,200	54,288	129,009,825	80,541	236,748,025

As compared with the previous year, the number of bonds issued last year was 9,661 greater and the number canceled 21,318 less, making a net decrease of 11,657 bonds handled.

Comparing the same periods, there was an increase last year in the amount issued of \$38,586,600, and a decrease in the amounts canceled of \$43,246,625, making a net decrease of \$4,660,025 in the amount of bonds handled.

As classified upon the loan account, the foregoing amounts were divided as follows:

BONDS ISSUED.

Year.	Direct issues.	Exchanges.	Transfers.	Total issued.
1885-'86.....	\$62,550	\$9,623,150	\$171,301,550	\$180,987,250
1886-'87.....	44,050	19,139,700	151,935,850	171,119,600
1887-'88.....	101,550	5,915,700	108,814,650	114,831,900
1888-'89.....	48,350	3,493,900	100,352,100	103,894,350
1889-'90.....	50,100	1,888,100	65,243,300	67,181,500
1890-'91.....	64,500	1,738,650	67,348,450	69,151,600
1891-'92.....	27,854,550	1,940,650	77,943,000	107,738,200

BONDS CANCELED.

Year.	Redemptions.	Exchanges.	Transfers.	Total canceled.
1885-'86.....	\$10,743,250	\$9,623,150	\$171,301,550	\$191,667,950
1886-'87.....	153,944,200	19,139,700	151,935,850	325,019,750
1887-'88.....	74,926,600	5,915,700	108,814,650	189,656,950
1888-'89.....	126,965,450	3,493,900	100,352,100	231,811,450
1889-'90.....	104,443,800	1,888,100	65,243,300	171,575,200
1890-'91.....	103,169,350	1,738,650	67,348,450	172,256,450
1891-'92.....	49,126,175	1,940,650	77,943,000	129,009,825

An important event in the history of the past year has been the refunding of \$25,364,500 of United States $4\frac{1}{2}$ per cent bonds into 2 per cent bonds payable at the pleasure of the Government, and the redemption of all of the remaining $4\frac{1}{2}$ per cent bonds which have been presented for payment. The total amount of canceled $4\frac{1}{2}$ per cent bonds, coupon and registered, recorded upon the books of the office last year was 48,970,250. A new District of Columbia loan, at $3\frac{1}{2}$ per cent, has been issued under the act of March 3, 1891, to the amount of \$2,400,000, thereby providing funds for the redemption of the District of Columbia 6 per cent permanent improvement and 7 per cent permanent improvement loans which were payable on 1st of July, 1891.

The following bonds issued by the District of Columbia when under a Territorial Government, and redeemed by the Treasurer of the United States, were recorded in the books of the division during the year:

Loans.	Number bonds.	Amounts.
per cent permanent improvement bonds	6,025	\$2,440,550
per cent permanent improvement bonds	597	270,300

SPANISH INDEMNITY CERTIFICATES.

The amount is shown in Table C. As compared with previous years, the amounts are as follows:

Year.	Amounts.	Year.	Amounts.
1885-'86	\$16,721.14	1889-'90	\$36,813.86
1886-'87	165,404.58	1890-'91	10,189.70
1887-'88	13,770.26	1891-'92	61,565.77
1888-'89	15,891.48		

New bonds were received from the printer as follows:

	Number of bonds.	Amounts.
1907 consols, registered	31,000	\$103,600,000
1891 fund 2 per cent, registered	19,500	56,025,000
Pacific Railroad loans	1,360	10,360,000
District of Columbia bonds, various loans	3,028	3,738,100
Total	54,888	173,723,100

The following shows the number and amount of bonds on hand received and issued during the year (see also Statement D):

	Number of bonds.	Amounts.
Blank bonds on hand July 1, 1891	70,677	\$375,030,400
Blank bonds received during year	54,888	173,723,100
Total	125,565	548,753,500
Bonds issued during year	26,253	107,738,200
Blank bonds on hand June 30, 1892	99,312	441,015,300
Total	125,565	548,753,500

The following table gives a summary of blank bonds on hand and received since July 1, 1885, with the manner of their disposition. Spanish indemnity bonds are excluded, but District of Columbia bonds, issued under the direction of Treasury Department, are included:

Year.	On hand at beginning of year (July 1).		Received during year.		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
1885-'86	116,389	\$476,517,900	122,670	\$447,601,000	239,059	\$924,118,900
1886-'87	199,886	743,131,650	570	1,551,000	200,456	744,682,650
1887-'88	165,836	573,563,050	11,300	111,100,000	177,136	684,663,050
1888-'89	103,499	441,806,150	19,905	169,301,000	123,404	611,107,150
1889-'90	101,904	507,212,800	359	1,150,450	102,263	508,363,250
1890-'91	84,594	441,181,750	2,675	3,000,250	87,269	444,182,000
1891-'92	70,677	375,030,400	54,888	173,723,100	125,565	548,753,500

Year.	Issued year.		Delivered destruction committee.		On hand end of year (June 30).		Total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1885-'86	39, 173	\$180, 987, 250	.....	.....	199, 886	\$743, 131, 650	239, 059	\$924, 118, 900
1886-'87	34, 620	171, 119, 600	.....	.....	165, 836	573, 563, 050	200, 456	744, 682, 650
1887-'88	26, 598	114, 831, 900	47, 039	\$128, 025, 000	103, 499	441, 806, 150	177, 136	684, 663, 050
1888-'89	21, 500	103, 894, 350	.....	.....	101, 904	507, 212, 800	123, 404	611, 107, 150
1889-'90	17, 669	67, 181, 500	.....	.....	84, 594	441, 181, 750	102, 263	508, 363, 250
1890-'91	16, 592	69, 151, 600	.....	.....	70, 677	375, 030, 400	87, 269	444, 182, 000
1891-'92	26, 253	107, 738, 200	.....	.....	99, 312	441, 015, 300	125, 565	548, 753, 500

The following table gives a classification under three principal heads of the outstanding registered bonds in each of the unmatured loans, as shown in connection with the dividends due July 1 and September 1, 1892. The amounts for the July dividends are twelve months later than those given in my last report; those for the September dividends are fifteen months later:

Loan and date.	Foreign.	Treasurer United States in trust for national banks.	Domestic.	Total.
4½ per cent Sept. 1, 1892	\$63, 200	.....	\$548, 000	\$611, 200
2 per cent, Sept. 1, 1892 .....	.....	\$23, 715, 850	1, 648, 650	25, 364, 500
4 per cent July 1, 1892	4, 878, 550	143, 056, 200	336, 972, 250	484, 907, 000
Pacific Railroad, July 1, 1892 .....	.....	12, 588, 000	52, 035, 512	64, 623, 512
Total	4, 941, 750	179, 360, 050	391, 204, 412	575, 506, 212

The changes in these items within the last twelve months and last fifteen months, respectively, are as follows:

[Increase, +; decrease, —.]

Loan.	Foreign.	Treasurer United States in trust for national banks.	Domestic.	Total.
4½ per cent	—\$1, 363, 100	—\$26, 671, 450	—\$10, 395, 950	—\$38, 430, 500
2 per cent .....	.....	+ 23, 715, 850	+ 1, 648, 650	+ 25, 364, 500
4 per cent	— 1, 012, 900	+ 9, 977, 250	— 7, 173, 700	+ 1, 790, 650
Pacific Railroad .....	.....	+ 2, 569, 000	— 2, 569, 000	.....
Total	— 2, 376, 000	+ 9, 590, 650	— 18, 490, 000	— 11, 275, 350

From these tables it appears that the amounts upon the foreign books are less than nine-tenths of 1 per cent of the total amount of registered debt, and that amounts upon these books are decreasing much more rapidly than upon the registered debt in general. The decrease upon the foreign debt was about one-third of the whole amount. The amount of registered bonds was somewhat increased by issues in exchange for coupon bonds and refunding certificates, and the net decrease upon the registered debt other than foreign was only about 1½ per cent. Of the registered debt held in this country, there was a decrease of \$18,490,000 in the amount held by corporations, private individuals, trustees, etc., which in part is counterbalanced by an increase of \$9,590,650 held by the Treasurer United States for national banks as security for circulation and deposits.

The foregoing tables do not show the same changes as are exhibited in Tables A and B, as coupon bonds are included in the latter. Neither are the dates in the two sets of tables the same.

The total number of open accounts in connection with the four United States loans included in the foregoing tables were, at the dates given, as shown below. The three District of Columbia and the Spanish indemnity loans are also given at the last dividend periods, together with a comparative statement for the last six years.

COMPARATIVE NUMBER OF OPEN ACCOUNTS FOR LAST SIX YEARS.

Loans.	1887.	1888.	1889.	1890.	1891.	1892.
1907 consols.....	39,055	36,095	32,954	30,650	29,041	27,903
1891 fund $4\frac{1}{2}$ per cent.....	11,436	10,260	8,345	7,026	2,547	188
1891 fund 2 per cent.....						1,048
Pacific Railroad.....	2,168	2,170	2,181	2,135	2,277	2,236
District of Columbia 3.65 per cent.....	437	405	355	327	318	301
District of Columbia 5 per cent.....	50	47	47	49	47	45
District of Columbia $3\frac{1}{2}$ per cent.....						22
Spanish indemnity.....	95	94	85	95	101	92
Total.....	53,241	49,071	43,967	40,282	34,331	31,835

Work has been continued upon the general index to all accounts opened with holders of United States registered bonds, in accordance with the plans described in the last annual report of this division.

The number of entries placed upon the cards during the year was 21,033, and the number of entries examined 21,319. At the close of the year the total number of entries was 96,478. All the cards have been examined and arranged in alphabetical order in a case consisting of drawers. It is believed that this is the most perfect system of indexing the loans of the Government known, affording the most expeditious and reliable way of ascertaining the facts desired.

Table E, herewith, gives the usual summary of work performed by the division.

DIVISION OF NOTES, COUPONS, AND CURRENCY.

This division has charge of all unregistered redeemed evidences of public debt, as notes, currency, coin and currency certificates, interest checks, etc., of the file archives, the receipt and custody of current settlement reports and the preparation and authentication of all official statements of settlements called for by the proper officers in settling of accounts. Of these a most important is the examination, verification, counting, and destruction of redeemed United States currency, gold, silver, coin certificates, and fractional currency.

During the past fiscal year this division has carried on its work under its efficient chief, B. F. Worrell, by an average effective clerical force of 46.83. This chief says:

Tables 1 to 14 following, covering every branch of labor assigned to this division, give in detail an itemized account of the work performed during the year.

There were received 146,395 interest checks, amounting to \$19,394,715.76, an increase of 19,228 in number and a decrease of \$3,441,334.94 in amount. During the year there was a decrease of 9,650 checks in the registration and examination as compared with the report of the last fiscal year.

With the maturity and retirement of the $4\frac{1}{2}$ per cent loan, the receipts of interest checks of the same, together with the coupon bonds and detached outstanding coupons, will diminish rapidly, consequently will cease to furnish any considerable part of the work in this division during the current fiscal year.

The receipts of checks are now confined to those issued on dividends on bonds of the United States, 4 per cent and $4\frac{1}{2}$, continued at 2 per cent, Pacific railways, District of Columbia, and to outstanding checks of bonds of various old issues, on which the interest has ceased.

To June 30, 1892, there have been received and filed 3,207,968 interest checks, amounting to \$589,384,819.47.

In number, 628,004 detached redeemed coupons were received, and in amount \$3,170,767.95, being a decrease in receipts of 326,543 coupons and in amount \$2,119,360.43. With the number received and number on hand at the close of the preceding year, there is a decrease in the amount of work performed in almost every branch, which can be readily explained by the statement, supported by facts in figures, from the records of the division, that during the year imperative calls were made from time to time on the regular coupon force for service in the currency section, besides frequent details from the same to other divisions of the Bureau, the total amount of time thus lost to the coupon force being six hundred and thirteen days on other than coupon work in this division, twenty-eight days on work for other divisions of this office, and twelve days temporary details to other offices in the Department; in the aggregate, six hundred and fifty-three days during the year.

To June 30, 1892, there have been received and filed 97,733,453 coupons, amounting to \$1,201,183,843.37½.

There were received in number 18,859 redeemed coupon bonds, amounting to \$8,594,950, a decrease of 12,842 in number and \$839,050 in amount, the decrease in the work, therefore, being caused by the decrease in receipts, as at the end of the year every bond on hand and received was registered, examined, scheduled, and filed.

The receipts of coupon bonds during the current fiscal year may be still further lessened in consequence of the withdrawal of the 4½ per cent loan and the less frequent exchanges of the 4 per cent coupon bonds for registered bonds.

Received, registered, scheduled, and examined in this division to June 30, 1892, 4,242,322 coupon bonds, amounting to \$2,502,383,150.

In the currency work, the tables show a marked increase in the receipts, count, cancellation, and destruction of United States notes, gold, silver, refunding certificates, and fractional currency, the total number of pieces received during the year being 38,182,735, amounting to \$204,263,407.98, an increase in receipts of 8,916,023 pieces and in amount \$33,100,255.61.

These securities are received daily and being therefore current work, closely connected with the corresponding work in the offices of the Secretary and Treasurer, at intervals additional force from other branches of this division is added and withdrawn, as pressure may require, in order to be able to complete the count and examination of each day's receipts.

The increase or decrease in the work on currency certificates of deposit and gold certificates, series 1888, is governed by the receipts of the year, all received being finished and filed before the close of the year.

Redeemed internal-revenue stamps and statistical matter of various kinds are counted and examined by a joint committee appointed by the Secretary, with one representative assigned from this office as a member. This work is not classed with the leading and important operations of this division, as the meetings of the committee consume but two days in each week, when the sheets with all the stamps attached are counted and examined, without involving either much time or labor. Internal-revenue stamps have a money value, and being issued under stated dates of license, the dates expiring before they are used or by some change in the laws, are not sold by the collectors, but returned to the Department; consequently receipts vary according to circumstances.

Statistical redemptions consist of matter retired before issue and are of no money value, being largely misprints of various securities received from the Bureau of Engraving and Printing.

A recapitulation of the table of issues and redemptions, in numbers and amounts, of United States interest-bearing notes and certificates redeemed and outstanding to June 30, 1892, shows that, according to the books of the office, there are still outstanding the following of each class of securities:

Seven-thirty Treasury notes, issued under various acts	\$139,650
Certificates of indebtedness, issued under various acts	4,000
One-year 5 per cent Treasury notes, act March 3, 1863	33,475
Two-year 5 per cent Treasury notes, act March 3, 1863	28,150
Three-year 6 per cent compound-interest notes, acts March 3, 1863, and June 30, 1864	179,250
Gold certificates, act March 3, 1863, various issues	263,120
Three per cent certificates, acts March 2, 1867, and July 25, 1868	5,000
Refunding certificates, act February 26, 1879	84,280
Total	736,925

There is an increase of work in all the leading branches of the current files for the year, which will necessarily continue in a corresponding degree with the increasing business of the Department.

Within the lines of instructions, the work of rearranging the old accounts continues, and when finished the general files system of the office will be reasonably complete in every feature.

In the line of old and uncurrent work is the restrapping with wire of packages of redeemed coupons now on file. During the year there has been a large decrease in the work, for the reason that operations had to be wholly suspended on account of the pressure of more important business.

It will require some years, as done at intervals, to complete the whole work.

To this date the agents of all the States interested, except the State of Florida, have been furnished with all the books, papers, etc., necessary to enable them to make a copy of the matter relative to their respective States in regard to refunding the direct tax collected in 1865 and 1866.

Every courtesy has been shown to the agents and every facility extended for an examination of the books of the office.

In summing up the business of the year, I trust the amount of work performed and the results secured will meet with your most reasonable expectations.

The tabular statements appended hereto are reported to exhibit and place on record the details of the work done by this division.

INTEREST, EXPENSE, AND WARRANT DIVISION.

This division was organized to determine, so far as the records disclose, the amount paid by the United States for interest and for all expenses of all public loans, and was designated "interest and expenses of public loans." Its work was peculiar, demanding expert clerks originally furnished by detail, by order of the Secretary of the Treasury, from the Register's, Secretary's and Treasurer's offices. Casualties reduced the number of these experts and retarded, but did not suspend, the progress of the work.

The vastness of the financial records and the constantly increasing number of the Government's fiscal transactions make necessary some simple and effective way of making examinations into them and searching out cases, as a library requires a catalogue or the more recent system of index cards. A beginning of the preparation has been made by clerks transferred from others to this division.

The force engaged on copies and records of accounts, warrants, transfers, etc., occupying a portion of the same large room, was transferred from the roll of the Receipts and Expenditures Division to this, Interest and Expenses, giving it charge of the warrant business, and its present designation.

The following is a summary of the work done under each head:

INTEREST AND EXPENSES OF PUBLIC LOANS.

The amount or sum total of interest paid from 1835 to 1885, inclusive, having been ascertained as per our last report, the work of obtaining the amount of interest paid on each loan separately from 1835 to 1860 is now being prosecuted, and two clerks have been constantly employed on this work.

The difficulty of ascertaining the amount "paid by loans" lies in the fact that quite an amount of interest was paid between 1835 and 1860, on what is called "unclaimed dividends," or "interest on loans," made in years prior to 1835, running back to the foundation of the Government; so that if the Government paid in 1845 a certain amount of interest on loans made in 1793, in order to ascertain the amount of interest paid, the accounts of that loan must be examined, and the amounts must be classified by loans. This work is progressing slowly, but has been

prosecuted with as much dispatch as possible with the force employed, and this force is sometimes called upon to assist with the other work of the division, but an inexperienced clerk can not be put upon this work, for it requires one familiar with it; in short, it takes an expert to do it.

Over 30,000 items of accounts have been examined during the fiscal year, and tabulated statements prepared, which must be compared, checked off, and verified. Thousands of pages have been footed and verified. Books were imperfectly kept at that time, and no one can realize without practical experience what a difficult job it is; but it is certainly desirable for the Government to be able to answer the question, How much interest has been paid on each particular loan? It will take at least another year to complete this branch of the work with the present force employed.

The work of copying into book form the interest paid by loans is being carried out as fast as the work is completed, or as nearly as the other work will allow, so that it may be ready for printing when finished.

The work of ascertaining the premiums and discounts on the loans is very large, and at present we have no force to put on it.

WARRANT AND INDEX RECORD WORK.

In November all the force employed in what was termed the copy room of the receipts and expenditures division was consolidated with this division, and the name of the division changed, as before stated. The work of copying accounts for warrants and registering warrants and transfer drafts is now done in this division. The amount of this work for the fiscal year is as follows:

Accounts received, examined, stamped, and registered	32, 727
Settlements copied and compared for warrants	16, 775
Civil warrants copied and compared	26, 852
Interior civil warrants registered	2, 941
Treasury warrants registered	7, 678
Internal Revenue warrants registered	3, 483
Diplomatic warrants registered	4, 207
Customs warrants registered	4, 559
Judiciary warrants registered	3, 957
Public debt warrants registered	27
War warrants registered	4, 355
Navy warrants registered	1, 898
Interior (Indian) warrants registered	4, 738
Interior (Pensions) warrants registered	4, 405
War repay warrants registered	1, 205
Navy repay warrants registered	323
Interior (Indian) repay warrants registered	330
Interior (Pensions) repay warrants registered	567
Transfer drafts registered	2, 399
Total	123, 426

In addition we have continued the work of making the quarterly schedules of warrants drawn on and in favor of the Treasurer of the United States, which are furnished First Auditor for use in his settlement of the Treasurer's general account of receipts and expenditures, and on this schedule there have been made during the fiscal year entries amounting to about.. 32, 000

Making a grand total of work done aside from the interest and expense department and the index record card work	155, 426
Also the number of claims for rebate of tax on tobacco examined and put in type-written form, for issuing draft, under act of December 15, 1890.	4, 133
Number of index record cards written (full reference to which is made hereafter)	75, 437

Number of index record cards examined and classified under their appropriate heads, alphabetically arranged under subjects and catchwords, and placed in the file cases 66, 255

Making a grand total of work performed 301, 251

The work of ascertaining all the expenditures from the beginning of the Government by means of subjects and catchwords on cards, was assigned to this division in November last.

The index record card system is an alphabetical arrangement by cards, under subjects and catchwords, of the appropriations and expenditures of the Government. It is intended to classify in concise form and for ready reference the expenditures for any particular subject, so that the same may be found under any prominent leading word of the subject-matter.

Up to June 30, ten years of the expenditures of the Government, extending from 1878 to 1888, compiled from the printed books of receipts and expenditures, have been completed, and the division has already been able to answer some questions of interest propounded to the Department.

When completed, it will be easy to prepare consolidated cards, so as to have on one card the information on one particular subject that is contained on many cards.

In many cases the request for the information is so indefinite, no period of time being correctly given, that many books must be examined before even a trace of the subject-matter sought can be found; but with the index record cards it must be in a certain place, and it must all be there, and the information not only quickly obtained, but when obtained must be correct.

I have no hesitation in recommending the continuation of the work.

The foregoing informs the Department of the year's work done in this Bureau and the condition of the public business in its charge at the close of the fiscal year, and shows the state of efficiency of our clerical force to be very creditable.

Among the betterments of the service, undertaken during the year, the most important are those initiated by the President's order of December 4, 1891. They have been set in operation under Department circulars Nos. 194 and 195 of December 24, 1891, and improved by the prescriptions of Department circulars Nos. 50 and 110 of 1892, aiming to put each clerk's efficiency record beyond the reach of momentary impressions, lapses of memory, caprices and transient feelings to which the minds of chiefs may be liable in making up standings.

To embrace the chief elements of clerical efficiency record, some complication was required, but within two or three months the heads of divisions overcame the chief difficulties in their markings, and were compelled to give daily attention to those facts and mental processes which are necessary elements of any judgment concerning a clerk's official merit. This schooling of the minds of division or acting chiefs is going on successfully in this Bureau, and will soon make a clerk's monthly record of efficiency a portrait of his official work drawn by himself.

Important defects to be remedied are:

(1) Each division or acting chief should be required to record each clerk's performance at the close of each day and allow the clerks to see this daily record, to avoid complaints, correct records, and excite emulation.

(2) Provision should be made for an adequate expression by the head of the Bureau of his responsibility as legal chief. This becomes all the

more important, since the competitive system, as now practiced, absolutely excludes heads of bureaus from participation in making appointments and promotions in their own bureaus.

This vital defect causes them to regard these great betterments of the clerical service contemplated in the Department circulars, as evils to be borne.

(3) Competitive examinations for promotion, as conducted in the two or three held in this Bureau, have given very unsatisfactory results. These results commend the system to neither superiors nor to the clerical force in this Bureau.

(4) The public service does not, as prime qualities, demand that employes should be quick-witted, of all-around intelligence, able to give pedagogic instruction on Department and general matters; it requires efficient clerical service. Therefore the monthly record of efficiency is greatly superior to the haphazard results of the competitive examination which commanded no respect of chiefs or subordinates in this office.

But this record of efficiency only counts for 20 per cent, while the competitive results count 80 per cent, in spite of all their defects from chances of comparative inequality of opportunity sometimes occasioned by length of service and of exclusive attention to office work. It would be vastly better for the service and the competitive examinations to reverse these ratios and make the efficiency record count 80 per cent, and the results of the examination to count 20 per cent. In any event proper provision for the exercise of the best judgment of the responsible head of the Bureau in the matter of promotions should be made.

Neither the interest of the public service nor of true economy is subserved by injustice.

But gross injustice results to 29 clerks of the copyist grade in this Bureau from the requirement that all promotions shall be by successive grades in each bureau. Hence, copyists must first be promoted to the \$1,000 grade. Now, in this bureau there are only two clerkships of \$1,000 each; therefore the 29 \$900 clerks must wait for one of those to become vacant.

To remedy this state of things, I would recommend that \$500 be added to the appropriation, to increase by \$100 each the pay of five of these copyist clerks, so that there will be seven \$1,000 clerkships instead of but two.

Equal pay for equal service and equal responsibilities is demanded by justice and sound policy.

Attention is called to the following list of salaries paid in this department:

Chief of Appointment Division	\$2, 750
Chief of Warrants, Estimates, and Appropriations	3, 000
Assistant Chief	2, 400
Chief of Loans and Currency	2, 500
Chief of Stationery, etc	2, 500
Treasurer	6, 000
Chief of Miscellaneous Division	2, 500
Comptroller of the Currency	5, 000
Deputy Comptroller	2, 800
Chief Clerk of Comptroller's Office	2, 500
Chiefs of Divisions, Comptroller's Office	2, 200
First Comptroller	5, 000
Deputy First Comptroller	2, 700
Second Comptroller	5, 000
Deputy Second Comptroller	2, 700
Chiefs of Division, First and Second Comptrollers' Offices	2, 100
Chief Clerk of Treasury Department	3, 000

This is one of the oldest as well as one of the most responsible bureaus in this Department, being coexistent with the Government itself, but the salaries paid to the register, assistant register, and chiefs of divisions are less than those paid to such officers in other bureaus, as will be seen by the figures here given. The register's salary is \$4,000; assistant register's, \$2,250; that of chiefs of divisions, \$2,000. This bureau has no chief clerk, and yet there is as much necessity for such an officer as exists in any other bureau of the Department.

In part, to correct this inequality of pay, I recommend that the salary of the register shall be increased to \$5,000; that of the assistant register to \$2,700, and that of the chiefs of the several divisions to \$2,100.

W. S. ROSECRANS,
Register.

The SECRETARY OF THE TREASURY.

STATEMENTS.

LOAN DIVISION.

A.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS ISSUED IN THE YEAR ENDING JUNE 30, 1892.

Loans.	Direct issues.	Exchanges.	Transfers.	No. bonds issued.	Total amount issued.
Consols of 1907, 4 per cent.....	{ C. \$5,700 R. 9,550	\$1,735,700	\$62,913,950	65 14,407	\$5,700 64,659,200
Funded of 1891, 4½ per cent.....	R.	116,950	2,919,400	531	3,036,350
Funded of 1891, 2 per cent.....	R. 25,412,200	.....	1,388,750	4,691	26,800,950
Pacific railroads.....	.....	.....	7,597,000	1,576	7,597,000
D. C. funded, 3.65 per cent.....	{ C. 100 R. 27,000	88,000	961,000	2 304	100 1,076,000
D. C. funded, 5 per cent.....	R. ....	.....	13,000	13	13,000
D. C. funded, 3½ per cent.....	R. 2,400,000	.....	2,149,900	4,664	4,549,900
Total.....	27,854,550	1,940,650	77,943,000	26,253	107,738,200

B.—STATEMENT SHOWING NUMBER AND AMOUNT OF UNITED STATES BONDS CANCELED DURING THE YEAR ENDING JUNE 30, 1892.

Loans.	Redemptions.	Exchanges.	Transfers.	No. bonds canceled.	Total amount canceled.
Consols, 1907, 4 per cent.....	{ C. R.	\$1,735,700	\$62,913,950	5,880 17,684	\$1,735,700 62,913,950
Funded, 1891, 4½ per cent.....	{ C. \$10,749,600 R. 38,220,650	116,950	2,919,400	15,369 10,357	10,866,550 41,140,050
Funded, 1891, 2 per cent.....	R. 47,700	.....	1,388,750	374	1,436,450
Pacific Railroad.....	R. ....	.....	7,597,000	1,645	7,597,000
D. C. funded, 3.65 per cent.....	{ C. 350 R. 27,000	88,000	961,000	264 356	88,350 988,000
D. C. funded, 5 per cent.....	R. ....	.....	13,000	13	13,000
D. C. funded, 3½ per cent.....	R. ....	.....	2,149,900	2,227	2,149,900
War bounty stock.....	R. 25	.....	.....	1	25
1850.....	C. 10,000	.....	.....	10	10,000
1861, July 17, 6 per cent.....	C. 20,000	.....	.....	20	20,000
1861, July 17, 3½ per cent.....	R. 10,650	.....	.....	9	10,650
1862, February 25.....	{ C. 1,200 R. 100	.....	.....	5 1	1,200 100
1863, March 3, 3½ per cent.....	R. 50	.....	.....	1	50
1864, 10-40s.....	C. 2,050	.....	.....	3	2,050
1864, June 30.....	C. 1,000	.....	.....	1	1,000
1865, consol.....	C. 13,900	.....	.....	19	13,900
1867, consol.....	{ C. 2,950 R. 500	.....	.....	22 1	2,950 500
1868, consol.....	C. 2,000	.....	.....	4	2,000
1881, fund, 5 per cent.....	C. 350	.....	.....	5	350
1881, fund, 3½ per cent.....	R. 400	.....	.....	4	400
1882, 3 per cent.....	R. 15,700	.....	.....	13	15,700
Total.....	49,126,175	1,940,650	77,943,000	54,288	129,009,825

C.—TRANSACTIONS IN SPANISH INDEMNITY BONDS (ACT OF CONGRESS JUNE 7, 1836.)

Year.	Issued on transfers.		Canceled on transfers.	
	No. bonds.	Amounts.	No. bonds.	Amounts.
1888-'89.....	16	\$59,891.48	23	\$59,891.48
1889-'90.....	4	36,813.86	4	36,813.86
1890-'91.....	3	10,189.70	3	10,189.70
1891-'92.....	7	61,565.77	6	61,565.77

D.—GENERAL SUMMARY OF UNISSUED BONDS, YEAR ENDING JUNE 30, 1892.

	Number.	Amounts.
On hand July 1, 1891:		
United States coupon bonds	8,390	\$793,150
United States registered bonds	57,422	369,268,250
District of Columbia bonds	4,865	4,969,000
	70,677	375,030,400
New bonds received year 1891-'92:		
United States registered bonds	51,860	169,985,000
District of Columbia bonds	3,028	3,738,100
	54,888	173,723,100
Grand total	125,565	548,753,500
Issued year 1891-'92:		
United States coupon bonds	65	5,700
United States registered bonds	21,205	102,093,560
District of Columbia bonds	4,983	5,639,000
	26,253	107,738,200
On hand June 30, 1892:		
United States coupon bonds	8,325	787,450
United States registered bonds	88,077	437,159,750
District of Columbia bonds	2,910	3,068,100
	99,312	441,015,300
Grand total	125,565	548,753,500

E.—STATEMENT OF WORK PERFORMED BY THE LOAN DIVISION IN THE YEAR ENDING JUNE 30, 1892.

Loans.	Preparations for record.				
	Issues.			Canceled.	
	Jackets.	Bonds cut out.	Bonds inscribed and examined.	Cases indorsed.	Bonds counted and coupons or assignments examined.
1891, funded 4½ per cent. C				1,637	15,369
1891, funded 4½ per cent. R	10	531	531	2,067	10,357
1891, funded 2 per cent. R	145	4,091	4,091	114	374
1907, consols 4 per cent. C	24	65		273	5,880
1907, consols 4 per cent. R	315	14,407	14,407	3,071	17,684
Pacific Railroad		1,576	1,576	307	1,645
Matured loans				48	119
District of Columbia bonds	16	4,983	4,981	716	9,482
Miscellaneous		7	6	5	6
Total	510	26,260	26,192	8,238	60,916

Loans.	Records.					
	Journals—Dr. and Cr.		Ledgers.		Numericals.	
	Bonds entered.	Bonds examined	Ledger items posted.	Loan account items posted.	Items examined.	Bonds entered. Bonds examined.
1891, funded 4½ per cent. C	15,369	15,369		196		15,369 15,369
1891, funded 4½ per cent. R	10,888	10,888	3,012	2,170	3,911	10,357 10,278
1891, funded 2 per cent. R	5,065	5,065	1,298		1,298	374
1907, consols 4 per cent. C	5,945	5,945		2		5,880 5,880
1907, consols 4 per cent. R	32,091	32,091	10,177	6,457	17,462	17,684 16,823
Pacific Railroad	3,221	3,221	1,375		1,375	1,645 974
Matured loans	119	119	5	24		119 155,441
District of Columbia bonds	14,465	14,465	231	137	248	2,860 264
Miscellaneous	13	13	270			
Total	87,176	87,176	16,368	8,986	24,294	54,288 205,029

E.—STATEMENT OF WORK PERFORMED BY THE LOAN DIVISION—Continued.

MAIL.			
Record of mail received.. folio pages..	585	Debit and credit abstracts examined, items..... No..	14, 105
Letters received—		Corrected interest schedules furnished printer..... folio pages..	6, 243
Accompanying bonds..... No..	5, 310	Manuscript schedules furnished printer..... folio pages..	425
Miscellaneous (briefed and recorded)..... No..	4, 800	Proof examined..... do..	6, 386
Names indexed..... No..	5, 211	Schedules footed..... do..	6, 392
Letters sent—		Ledgers balanced..... No..	250
Transmitting bonds..... No..	4, 426	Schedules for drawing and mailing interest sent Treasurer United States, checks authorized..... No..	121, 616
Stereotyped..... No..	1, 463		
Miscellaneous..... No..	1, 383	MISCELLANEOUS.	
Referred..... No..	203	Volumes delivered binder..... No..	102
Receipts checked..... No..	3, 357	Deliveries to and from binder, bonds verified..... No..	78, 122
Receipts prepared for bonds by registered mail and express.. No. cases..	2, 971	Bonds numbered on machine..... No..	38, 786
		Numericals examined for outstanding bonds..... pages..	4, 121
AUTHORITIES FOR TRANSFER OF BONDS.		Unissued bonds in vault and safe counted..... No..	134, 751
Examined..... No..	2, 269	Miscellaneous footing.. folio pages..	4, 580
Recorded and indexed..... No..	1, 808	Unclassified work, days engaged.. No..	675
Certificates furnished First Auditor..... No..	222	Index cards prepared, entries..... No..	21, 033
Authorities called for and furnished..... No..	8, 430	Index cards examined, entries..... No..	21, 319
Authorities called for not on file.. No..	533	Index cards arranged, cards..... No..	21, 319
Caveat list..... No. changes..	110	Returned to vault by clerks.....	1, 076, 550
		Deliveries from vault to clerks.....	107, 413, 300
DIVIDENDS.		Canceled bonds to note and coupon division.....	6, 787, 600
Addresses changed, accounts..... No..	1, 356		
Debit and credit abstracts prepared, items..... No..	14, 105		

NOTE, COUPON, AND CURRENCY DIVISION.**I.—NUMBER AND AMOUNT OF GOLD AND CURRENCY CERTIFICATES OF DEPOSIT RECEIVED, ARRANGED, COUNTED, AND REGISTERED DURING THE FISCAL YEAR ENDING JUNE 30, 1892.**

Authorizing acts.	Places of issue and payment.	Report numbers.	Number.	Amount.
<i>Gold certificates of deposit.</i>				
Act July, 1882, series 1888—payable to order.		283370 to 288713	3, 365	\$26, 785, 000
<i>Currency certificates of deposit.</i>				
Act June 8, 1872:				
Series E.....	Baltimore, Md.	283369 to 288714	493	4, 930, 000
Series E.....	Boston, Mass.	283369 to 288714	296	2, 960, 000
Series E.....	Chicago, Ill.	283369 to 288714	112	1, 120, 000
Series E.....	Cincinnati, Ohio	283369 to 288714	69	690, 000
Series A, B, and E.....	New York, N. Y.	283369 to 288714	3, 799	37, 980, 000
Series E.....	Philadelphia, Pa.	283369 to 288714	884	8, 840, 000
Series E.....	St. Louis, Mo.	283369 to 288714	16	160, 000
Series E.....	Washington, D. C.	283369 to 288714	37	370, 000
Total.....			5, 706	57, 050, 000

II.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS ON HAND JULY 1, 1891, AND RECEIVED DURING THE FISCAL YEAR 1891-'92, AND COUNTED, TIED IN 100'S AND 1,000'S, REGISTERED, EXAMINED, LABELED, AND COMPARED WITH FISCAL YEAR 1890-'91.

Loans.	Report numbers (inclusive).	To be counted and tied in 100s and 1,000s.	To be registered.	To be examined, labeled, and filed.	Amount.
On hand July 1, 1891:					
Consols of 1907, at 4 per cent.....	282541 to 282732	.....	2,503	2,503	\$173,990.00
Received during fiscal year:					
Loan of July and August, 1861, final dividend.....	286930	1	1	1	150.00
Loan of July and August, 1891, continued at $3\frac{1}{2}$ per cent.....	286931 to 289111	2	2	2	122.50
Loan of March 3, 1863, final dividend.....	286932	1	1	1	1.50
Loan of March 3, 1863, continued at $3\frac{1}{2}$ per cent.....	286933 to 289108	4	4	4	5.24
Funded loan of 1891, at 5 per cent.....	283710 to 286934	4	4	4	580.00
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.....	283063 to 289069	23	23	23	879.99
Loan of July 12, 1882, at 3 per cent.....	283084 to 289113	5	5	5	137.25
Funded loan of 1891, at $4\frac{1}{2}$ per cent..	282354 to 288811	13,755	13,755	13,755	2,263,807.17
Loan, consols, 1907, at 4 per cent..	281465 to 289384	130,646	130,646	130,646	16,198,624.00
Loan, Pacific railroads, at 6 per cent.....	282648 to 286862	1,165	1,165	1,165	411,834.96
Loan, District of Columbia, at 3.65 per cent.....	283331 to 288477	670	670	670	459,148.15
Loan, District of Columbia, old funded debt.....	283914 to 288653	119	119	119	59,425.00
Total.....		146,395	148,898	148,898	19,568,705.76
Number counted, registered, examined, labeled, and tied in fiscal year.....		146,395	135,018	135,018	18,256,782.26
On hand to register, examine, label, and file July 1, 1892.....			13,880	13,880	1,311,923.50

IIIa.—TOTAL NUMBER OF INTEREST CHECKS OF VARIOUS LOANS ON FILE TO JUNE 30, 1892.

Loans.	Number of checks.	Amount.
July 17 and August 5, 1861:		
At 6 per cent.....	5,993	\$3,826,707.00
Continued at $3\frac{1}{2}$ per cent.....	6,200	1,781,785.30
Of March 3, 1863:		
At 6 per cent.....	3,099	1,513,407.00
Continued at $3\frac{1}{2}$ per cent.....	6,570	1,674,070.09
Funded loan of 1881:		
At 5 per cent.....	202,188	109,663,188.19
Continued at $3\frac{1}{2}$ per cent.....	54,269	16,096,906.23
Of July 12, 1882, at 3 per cent.....	81,863	28,345,682.99
Funded loan of 1891, at $4\frac{1}{2}$ per cent.....	567,791	105,061,656.43
Consols of 1907, at 4 per cent.....	2,228,277	277,577,624.01
Pacific Railways, at 6 per cent.....	36,155	37,648,751.76
District of Columbia:		
At 3.65 per cent.....	12,650	5,851,863.65
Old funded debt.....	2,904	343,176.82
Total.....	3,207,968	589,384,819.47

III.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS ON HAND JULY 1, 1891; NUMBER RECEIVED, COUNTED TO VERIFY COMPTROLLER'S SCHEDULES, ARRANGED NUMERICALLY, AND COUNTED, REGISTERED, EXAMINED, SCHEDULED, AND TRANSFERRED TO LEDGER DURING FISCAL YEAR ENDING JUNE 30, 1892.

	To be counted to verify Comptroller's schedules.	To be arranged numerically and counted.	To be entered in numerical registers.	To be compared with entries in numerical registers.	To be scheduled by loans, dates, and denominations.	To be entered in ledger.
On hand July 1, 1891		159,374	286,871	553,780	1,310,920	2,609,580
Received in fiscal year ending June 30, 1892 (report Nos. 283325 to 288653, inclusive)	628,004	628,004	628,004	628,004	628,004	628,004
Total	628,004	787,378	914,875	1,181,784	1,938,924	3,237,584
Counted to verify Comptroller's schedules (report Nos. 283325 to 288653, inclusive)	628,004					
Arranged numerically and counted (report Nos. 280733 to 287709, inclusive)		715,477				
Entered in numerical registers (report Nos. 280081 to 286555, inclusive)			686,706			
Compared with entries in numerical registers, boxed, labeled, and filed (report Nos. 279011 to 284413, inclusive)				723,670		
Scheduled by loans, denominations, and dates (report Nos. 273024 to)						
Entered in ledger (report 265969 to 268241)						517,806
On hand July 1, 1892		71,901	228,169	458,114	1,938,924	2,719,778

IV.—NUMBER AND AMOUNT OF REDEEMED (DETACHED) COUPONS RECEIVED IN THE NOTE, COUPON, AND CURRENCY DIVISION UP TO JUNE 30, 1892.

Authorizing act.	No. of coupons.	Amount.
Act of—		
April 15, 1842	42, 268	\$1, 994, 580. 00
March 3, 1849	26, 657	860, 925. 00
March 31, 1848	222, 212	7, 664, 010. 00
September 9, 1850 (Texan indemnity)	107, 805	2, 695, 125. 00
June 14, 1858	459, 372	11, 484, 300. 00
June 22, 1860	26, 318	657, 950. 00
February 8, 1861	216, 378	6, 491, 340. 00
March 2, 1861 (Oregon war debt)	123, 553	1, 758, 128. 00
July 17, and August 5, 1861	3, 500, 520	73, 246, 581. 00
July 17, 1861 (old 7-30s)	2, 326, 771	23, 652, 537. 42½
February 25, 1862	15, 300, 346	238, 351, 825. 50
March 3, 1863:		
6 per cent	1, 076, 889	23, 128, 502. 00
2-year 5 per cent	879, 132	7, 169, 183. 75
March 3, 1864 (10-40s)	2, 648, 020	46, 502, 759. 50
June 30, 1864	1, 598, 052	32, 669, 144. 50
June 30, 1864, and March 3, 1865 (7-30s)	12, 835, 221	123, 329, 607. 04
March 3, 1865:		
First series	3, 516, 856	82, 293, 826. 50
Second series consols of 1865	8, 181, 815	121, 053, 432. 50
Third series consols of 1867	11, 689, 675	161, 041, 441. 00
Fourth series consols of 1868	1, 283, 463	16, 336, 844. 00
July 8, 1870 (certificates of indebtedness)	6, 102	122, 040. 00
Louisville and Portland Canal Co.	10, 349	490, 470. 00
District of Columbia:		
Fifty-year 3.65 per cent funding	487, 327	3, 289, 553. 30
6 per cent permanent improvement	232, 173	2, 792, 739. 00
7 per cent, permanent improvement	29, 694	547, 512. 00
Twenty-year funding, 1892	91, 294	854, 391. 00
Thirty-year funding, 1902	25, 198	506, 613. 00
5 per cent twenty-year funding, 1899	18, 907	428, 552. 50
Ten-year Bowen	3, 099	16, 821. 00
Water stock	10, 763	376, 705. 00
Market stock	3, 013	46, 145. 75
Steam force pump	10	182. 50
Acts of July 14, 1870, and January 20, 1871:		
5 per cent funding loan, 1881	10, 231, 753	96, 729, 598. 15
4½ per cent funding loan, 1891	4, 140, 721	36, 416, 941. 96
Consols 1907	16, 395, 727	76, 183, 530. 50
Total	97, 733, 453	1, 201, 183, 843. 37½

NOTE.—Until February, 1897, 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.

V.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON AND DISTRICT OF COLUMBIA 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, 1892.

[E.—Exchanges, *i. e.*, conversions into registered bonds. R.—Redemptions, *i. e.*, paid at maturity or under "calls." T.—Transfers, *i. e.*, exchange of a mutilated for a perfect bond, or of a large denomination for smaller ones, or *vice versa*.]

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		Total bonds.	Total coupons.	Amount.
		Bonds.	Coupons attached.	Bonds.	Coupons attached.	Bonds.	Coupons attached.	Bonds.	Coupons attached.			
United States bonds:												
Consols of 1907	{ E. 11791 to 12112	1,413	89,265	3,446	217,786	378	23,715	1,211	75,081	6,448	405,847	\$1,815,250
	{ T. 12	4	344							4	344	200
Funded loan, 1891	{ E. 3273 to 3301	25	25	68	68	72	79	264	289	429	461	308,050
	{ R. 2002 to 2579	249	712	638	1,908	945	2,679	3,093	8,705	4,945	14,004	3,643,750
District of Columbia bonds:												
Funded loan 1924, 3-65s	{ E. 1067 to 1096	190	12,770			213	14,007			403	26,777	116,000
	{ R. 51 to 53	7	467			1	68			8	535	850
6 per cent permanent improvement	R. 215 to 673	309		2,646	14	1,819	13	1,251	6	6,025	33	2,440,550
7 per cent permanent improvement	R. 59 to 196			363	2			234		597	2	270,500
Total		2,197	103,583	7,181	219,778	3,428	40,561	6,053	84,081	18,859	448,003	8,594,950
For year ending June 30, 1891		2,602	144,446	7,954	426,740	5,159	230,295	15,926	621,198	31,701	1,422,679	19,434,000
Decrease		465	40,863	773	206,962	1,731	189,734	9,873	537,117	12,842	974,676	10,839,050

VI.—TOTAL NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED COUPON BONDS OF THE UNITED STATES, DISTRICT OF COLUMBIA, AND LOUISVILLE AND PORTLAND CANAL COMPANY, WITH NUMBER OF COUPONS ATTACHED, RECEIVED TO JUNE 30, 1892.

[R.—Redemptions, *i. e.*, paid at maturity, or under "calls." T.—Transfer, *i. e.*, exchange of a perfect for a mutilated bond, or of a large denomination for smaller ones, or *vice versa*. E.—Exchange, *i. e.*, conversions into registered stocks. E. E.—Exchange extensions, *i. e.*, conversions into registered stock at a lower rate of interest.]

Loans.		Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total bonds.	Total coupons.	Amount.
			Bonds.	Coupons.	Bonds.	Coupons.	Bonds.	Coupons.	Bonds.	Coupons.	Bonds.	Coupons.	Bonds.	Coupons.	Bonds.	Coupons.			
Act March 31, 1848....	{ E.	1 to 60							225	783	24	114	13	59	1	5	263	961	\$372,000
	{ R.	1 to 469							6,365	61,748	232	3,547	136	2,574	25	421	6,758	68,290	7,991,000
	{ T.	1 to 3							7	151							7	151	7,000
Act June 14, 1858....	{ E.	1 to 169							3,810	49,780							3,810	49,780	3,810,000
	{ R.	1 to 430							13,743	1,557							13,743	1,557	13,743,000
	{ T.	1 to 92							1,578	17,051							1,578	17,051	1,578,000
Act June 22, 1860....	{ E.	1 to 45							735	6,641							735	6,641	735,000
	{ R.	1 to 22							937	653							937	653	937,000
	{ T.	1 to 7							59	254							59	254	59,000
Act February 8, 1861....	{ E.	1 to 770							5,006	113,330							5,006	113,330	5,006,000
	{ R.	1 to 611							3,521	2,796							3,521	2,796	3,521,000
	{ T.	1 to 12							156	4,137							156	4,137	156,000
Acts July 17 and August 5, 1861....	{ E.	1 to 5320	4,284	91,397	16,709	357,671	25,991	611,145	73,247	1,852,823							120,231	2,913,036	88,127,600
	{ R.	1 to 2111	1,463	1,201	5,989	4,622	11,805	13,675	18,856	25,242							38,113	44,740	25,430,550
	{ T.	1 to 4					2	66	19	171							21	237	20,000
Act February 25, 1862, first series.....	{ E. E.	1 to 2479	920		3,815		10,172		18,458								33,365		23,971,500
	{ E.	2 to 3514	3,552	109,593	4,342	132,580	3,940	126,094	13,894	455,372							25,728	823,639	16,475,800
	{ R.	1 to 40669	26,079	522,088	38,063	761,813	35,829	716,420	59,450	1,189,019							159,421	3,189,340	82,474,750
Act February 25, 1862, second series.....	{ E.	1 to 343	1,046	28,806	1,141	30,858	230	6,405	750	21,415							3,167	87,484	1,031,400
	{ R.	2 to 3632	2,924	91,450	5,917	181,453	3,997	129,696	12,552	412,741							25,390	815,342	15,288,400
	{ T.	1 to 40671	23,891	445,726	58,595	1,090,190	37,090	687,759	57,825	1,070,787							177,401	3,294,462	83,424,050
Act February 25, 1862, third series.....	{ E.	1 to 349	959	26,304	2,094	56,561	273	7,594	811	23,129							4,137	113,588	1,204,850
	{ R.	2 to 3739	2,134	62,170	5,457	156,597	2,283	73,144	11,762	385,407							21,636	677,318	13,555,900
	{ T.	1 to 40684	15,139	248,512	47,849	784,407	28,546	461,074	65,846	1,052,841							157,380	2,546,834	85,660,850
Act February 25, 1862, fourth series.....	{ E.	2 to 346	591	16,154	1,593	42,378	115	3,211	464	12,866							2,763	74,609	710,350
	{ R.	1 to 3845	3,913	103,913	12,445	316,285	4,781	138,987	18,865	592,383							40,004	1,151,568	22,695,650
	{ T.	1 to 40685	20,280	292,178	75,638	1,083,287	39,175	548,577	100,552	1,383,105							235,625	3,807,147	128,697,300
Act March 3, 1863,.....	{ E.	3 to 351	868	23,709	2,554	67,910	269	7,430	1,016	29,319							4,707	128,368	1,449,300
	{ R.	1 to 3118	2,313	54,059	7,484	179,272	9,097	242,093	34,608	960,298							53,502	1,435,722	40,020,550
	{ T.	1 to 1099	237		1,116		1,781		6,333								9,467		7,346,950
Act March 3, 1864, (10-40s).....	{ E.	1 to 1020	652	581	2,134	2,074	2,737	3,488	8,186	11,791							13,709	17,934	9,800,500
	{ R.	1 to 5579	14,301	498,833	45,629	1,594,853	32,933	2,383,008	81,482	6,014,037							174,345	10,490,731	103,226,450
	{ T.	1 to 5092	2,957	71,073	10,404	251,023	22,213	1,109,037	38,937	1,936,118							74,511	3,367,251	51,231,750
		4 to 89	22	748	89	3,026	295	20,562	1,099	75,691							1,505	100,027	1,256,500

Act June 30, 1864	E	1 to	3153	2,685	94,205	11,291	380,840	10,257	354,090	58,741	2,137,938							82,974	2,967,079	65,132,850
	R	1 to	9207	3,063	64,447	14,747	305,629	16,147	342,925	40,264	842,661							74,221	1,555,062	49,465,350
	T	1 to	24					90	2,848	243	7,823							333	10,671	288,000
Act March 3, 1865,	E	1 to	2930	83	2,602	6,742	202,262	17,017	589,263	43,381	1,502,017							67,223	2,296,144	52,567,850
first series, May and	R	1 to	11008	633	12,414	18,753	361,538	35,151	620,702	105,950	1,854,954							160,487	2,849,608	125,432,450
November	T	1 to	25	1	31	3	94	84	3,012	272	9,221							360	12,358	314,350
Act March 3, 1865,	E	1 to	6857	28,182	663,733	54,307	1,255,302	37,992	943,364	90,540	2,524,082							211,021	5,336,481	116,375,800
second series, con-	R	1 to	44897	46,747	843,495	94,281	1,657,288	68,630	1,254,101	119,475	2,170,969							329,133	5,925,853	165,555,450
sols 1865	T	1 to	28	4	128	10	294	16	506	432	13,853							462	14,781	441,200
Act March 3, 1865,	E	1 to	7200	63,072	1,805,448	107,952	3,045,491	36,984	918,917	82,862	2,264,128							290,870	8,093,984	115,362,800
third series, con-	R	1 to	47564	65,646	1,261,645	136,838	2,566,494	81,447	1,456,411	139,743	2,503,036							423,668	7,787,586	197,432,300
sols 1867	T	1 to	21	15	504	16	579	18	660	204	7,290							253	9,023	215,350
Act March 3, 1865,	E	1 to	1785	8,246	264,047	16,822	533,010	4,201	136,698	10,808	361,324							40,077	1,295,079	15,003,000
fourth series, con-	R	1 to	4640	7,117	144,384	19,483	380,174	8,875	161,922	15,408	282,895							50,883	969,373	22,149,650
sols 1868	T	1 to	5			5	175	1	34	1	36							7	245	2,000
	E	1 to	4840	12,607	118,542	18,614	138,091	24,639	245,468	169,852	2,420,495							225,817	2,925,006	185,418,250
Funded loan, 1881	E.E	1 to	3681	10,570		14,260		19,300		96,890								141,020		108,494,500
	R	1 to	2960	4,916	9,100	7,070	13,378	10,822	24,262	49,531	134,008							72,339	180,748	55,894,800
	T	1 to	12							162	6,096							298	21,036	3,652,000
Funded loan, 1891	E	1 to	3301	3,777	155,108	4,394	141,829	12,531	539,260	70,894	3,006,410							91,596	3,842,607	77,787,750
	R	1 to	2579	1,507	11,836	4,268	32,605	5,942	49,248	25,593	222,406							27,310	316,095	29,066,150
	E	1 to	12112	60,439	5,883,471	144,597	13,822,626	40,681	3,952,795	187,026	19,478,187							432,743	43,137,078	224,848,150
Consols, 1907	R	1 to	908	3,071	223,699	9,177	667,354	10,299	753,241	24,003	1,763,632							46,550	3,407,926	30,223,750
	T	1 to	12	14	1,217	15	1,409	4	358	54	6,182							87	9,166	58,200
District of Columbia																				
bonds:																				
Funded loan, 1924,	E	1 to	1096	9,226	837,157			23,202	2,101,902									32,422	2,939,059	12,062,000
(3-55s.)	R	1 to	53	209	16,953			582	52,067									791	69,000	301,450
6 per cent permanent																				
improvement	E	1 to	673	489	2,309	4,025	24,234	2,955	10,981	1,967	6,704							10,036	44,228	3,931,450
7 per cent permanent	R	1 to	196			644	2,172			599	2,219							1,243	4,391	663,400
improvement	E	1 to	8	12	141			2	22	4	68							18	231	5,600
7 per cent market	R	1 to	12							54	2,097							54	2,097	54,000
stock	E	1 to	130	858	13,831			168	2,255	184	2,170							1,210	18,256	310,900
7 per cent water	R	1 to	34			32	1,032	38	1,214	61	2,001							131	4,247	83,200
stock	E	1 to	5	565		706		194		83								1,548		278,850
6 per cent 20-year	R	1 to	41			10	320			264	8,143							274	8,463	265,000
funding	E	1 to	10			9	318			189	6,030							198	6,348	189,900
6 per cent 30-year	R	1 to	1					5		425	610							5		2,500
funding	E	1 to								1,172	343							425	610	425,000
6 per cent (Bowen) 10-	R	1 to																1,172	343	1,172,000
year	E	1 to																		
5 per cent 20-year	R	1 to																		
funding	E	1 to																		
Georgetown water	R	1 to																		
stock	E	1 to																		
Louisville and Port-	R	1 to																		
land Canal Co.	E	1 to																		
Assets	R	1 to																		
1994 to 278311	E	1 to																		
Total			462,267	15,118,922	1,038,728	32,631,409	741,828	21,807,393	1,998,465	61,313,464	256,3,661	506	12,658	272	7,751	4,242,822	130,895,252	2,502,383,150		

VII.—NUMBER AND AMOUNT OF REDEEMED UNITED STATES NOTES, SILVER, GOLD, REFUNDING CERTIFICATES, FRACTIONAL CURRENCY, AND INTERNAL-REVENUE STAMPS COUNTED, CANCELED, AND DESTROYED DURING THE FISCAL YEAR ENDING JUNE 30, 1892.

Securities.	Denominations.											Number of pieces.	Amount.
	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.....	\$1,652	\$2,650	\$24,610	\$46,570	\$58,940	\$8,400	\$19,300	\$5,000	\$10,000			15,884	\$177,122.00
Series 1869.....	7,319	9,807	75,085	325,560	429,840	74,250	194,600	5,500	107,000			84,847	1,228,961.00
Series 1874.....	4,107	4,604				279,450		60,000				12,118	348,161.00
Series 1875.....	11,154	11,838	108,000	139,880	268,740	34,050	265,000	99,000				69,648	937,662.00
Series 1878.....	10,041	8,014	108,130	224,710	486,240	222,800	468,300	352,500	319,000			92,630	2,199,735.00
Series 1880.....	501,862	533,507	15,096,960	17,489,700	17,228,680	3,054,450	3,746,700	1,856,500	1,864,000			6,502,616	61,372,359.00
Series 1890.....	1,502,909	1,257,066	1,469,585	1,722,330	360,880		771,000		1,563,000			2,624,964	8,646,770.00
One-year Treasury notes, 1863.....				10	20							2	30.00
Three-year compound-interest notes, 1864.....				110	560							39	670.00
Silver certificates:													
Washington, 1878.....				5,850	13,900	19,850	21,100	6,500	6,000			1,907	73,200.00
New York, 1878.....				1,000	4,300	7,050	3,400	500				491	16,250.00
San Francisco, 1878.....				100	400	500	1,400	500	3,000			58	5,900.00
Washington, 1880.....				4,846,730	5,833,940	1,019,550	1,280,209	1,268,000	1,336,000			813,435	15,584,420.00
New York, 1880.....				54,250	99,200							10,385	153,450.00
Washington, 1886.....	14,620,433	9,433,610	31,289,910	20,245,100	1,426,700							27,691,545	77,015,753.00
Washington, 1891.....	5,000	94,058	8,100	750								53,724	107,908.00
Gold certificates:													
Washington, 1882.....					1,762,100	1,292,350	2,188,900	2,410,000	7,748,000	\$5,545,000	\$13,811,000	150,899	34,756,350.00
New York, 1882.....					498,700	456,550	190,400	102,000	117,000	50,000	210,000	36,322	1,624,650.00
Refunding certificates, 1879.....				9,840								984	9,840.00
Total.....	16,664,477	11,355,154	48,180,380	45,112,490	28,473,140	6,469,250	9,150,300	6,166,000	13,073,000	5,595,000	14,020,000		

	Denominations.							
	3 cents.	5 cents.	10 cents.	15 cents.	25 cents.	50 cents.		
United States fractional currency:								
First issue.....		\$12.00	\$20.00		\$25.00	\$40.00	620	97.00
Second issue.....		15.00	25.00		25.00	45.00	740	110.00
Third issue.....	\$3.03	5.05	83.90		125.00	260.00	2,061	476.98
Fourth issue.....			309.00	\$75.00	335.00	70.00	5,070	789.00
Fourth issue, second series.....						303.00	606	303.00
Fourth issue, third series.....						325.00	650	325.00
Fifth issue.....			546.00		945.00	625.00	10,490	2,116.00
Total.....	3.03	32.05	983.90	75.00	1,455.00	1,668.00		
Aggregate number of pieces and amount.....							38,182,735	204,263,407.98
For year ending June 30, 1891.....							29,266,712	171,163,152.37
Increase.....							8,916,023	33,100,255.61
Internal revenue: Number and amount of stamps counted and examined in committee.....							956,744	542,189.89
For year ending June 30, 1891.....							2,755,293	2,588,803.48
Decrease.....							1,798,549	2,046,613.59

VIII.—UNITED STATES NOTES, SILVER AND GOLD CERTIFICATES, AND FRACTIONAL CURRENCY OF EACH ISSUE, SERIES, AND DENOMINATION REDEEMED DURING THE FISCAL YEAR ENDING JUNE 30, 1892, AND TOTAL REDEMPTION OF THE SAME SINCE ISSUE.

Issues and denominations.		Redeemed during the year.	Total redeemed.
UNITED STATES NOTES.			
Old demand:			
\$5.....			\$21,777,757.50
10.....			20,009,475.00
20.....			18,187,120.00
Total			59,974,352.50
New issue:			
\$1.....	\$1,652.00		27,580,514.80
2.....	2,650.00		33,489,354.80
5.....	24,610.00		100,595,873.50
10.....	40,570.00		114,758,485.00
20.....	58,940.00		101,181,018.00
50.....	8,400.00		29,825,020.00
100.....	19,300.00		39,673,700.00
500.....	5,000.00		58,778,000.00
1,000.....	10,000.00		155,744,000.00
Unknown.....			135,000.00
Total		177,122.00	661,760,966.10
Series 1869:			
\$1.....	7,319.00		42,093,395.80
2.....	9,807.00		50,177,840.00
5.....	75,085.00		49,994,040.00
10.....	325,560.00		83,564,857.00
20.....	429,840.00		71,214,026.00
50.....	74,250.00		29,576,125.00
100.....	194,600.00		35,959,470.00
500.....	5,500.00		44,660,000.00
1,000.....	107,000.00		78,958,000.00
Unknown.....			865,000.00
Total		1,223,961.00	487,063,365.80
Series 1874:			
\$1.....	4,107.00		18,870,658.70
2.....	4,604.00		16,436,643.60
50.....	279,450.00		23,361,080.00
500.....	60,000.00		27,974,000.00
Total		348,161.00	86,642,382.30
Series 1875:			
\$1.....	11,154.00		26,016,226.80
2.....	11,838.00		22,875,151.20
5.....	108,000.00		45,523,155.50
10.....	139,880.00		23,055,449.00
20.....	268,740.00		23,934,394.00
50.....	34,050.00		1,932,855.00
100.....	265,000.00		14,995,740.00
500.....	99,000.00		27,588,000.00
Total		937,662.00	185,920,971.50
Series 1878:			
\$1.....	10,041.00		12,387,273.70
2.....	8,014.00		9,267,473.80
5.....	108,130.00		29,574,297.50
10.....	224,710.00		25,149,952.00
20.....	436,240.00		33,221,078.00
50.....	222,800.00		9,775,845.00
100.....	468,300.00		18,310,350.00
500.....	352,500.00		11,248,000.00
1,000.....	319,000.00		22,287,000.00
5,000.....			10,985,000.00
10,000.....			39,990,000.00
Total		2,199,735.00	231,196,270.00
Series 1880:			
\$1.....	501,862.00		54,578,025.60
2.....	533,507.00		47,571,116.80
5.....	15,096,960.00		148,979,583.50
10.....	17,489,700.00		87,363,542.00
20.....	17,228,680.00		50,927,954.00
50.....	3,054,450.00		15,174,125.00

VIII.—UNITED STATES NOTES, SILVER AND GOLD CERTIFICATES, ETC.—Continued.

Issues and denominations.		Redeemed during the year.	Total redeemed.
UNITED STATES NOTES—continued.			
Series 1880—Continued.			
100.....		\$3,746,700.00	\$19,238,990.00
500.....		1,856,500.00	9,428,500.00
1,000.....		1,864,000.00	32,659,000.00
Total.....		61,372,359.00	469,920,836.30
Series 1890:			
\$1.....		1,502,909.00	1,642,876.00
2.....		1,237,066.00	1,291,974.00
5.....		1,469,585.00	1,593,400.00
10.....		1,722,330.00	2,234,620.00
20.....		360,880.00	382,200.00
100.....		771,000.00	957,700.00
1,000.....		1,563,000.00	2,168,000.00
Total.....		8,646,770.00	10,270,770.00
UNITED STATES SILVER CERTIFICATES.			
Series 1878:			
\$10.....		6,950.00	2,252,607.00
20.....		18,600.00	2,690,112.00
50.....		27,400.00	3,155,450.00
100.....		25,900.00	3,447,500.00
500.....		7,500.00	4,619,500.00
1,000.....		9,000.00	14,453,000.00
Total.....		95,350.00	30,618,169.00
Series 1880:			
\$10.....		4,900,980.00	78,427,451.00
20.....		5,933,140.00	68,754,892.00
50.....		1,019,550.00	8,278,740.00
100.....		1,280,200.00	11,194,880.00
500.....		1,268,000.00	10,549,500.00
1,000.....		1,836,000.00	10,944,000.00
Total.....		15,737,870.00	188,149,463.00
Series 1886:			
\$1.....		14,620,433.00	46,675,224.90
2.....		9,433,610.00	29,224,104.60
5.....		31,289,910.00	69,860,185.50
10.....		20,245,100.00	41,042,441.00
20.....		1,426,700.00	1,598,200.00
Total.....		77,015,753.00	188,400,156.00
Series 1891:			
\$1.....		5,000.00	5,000.00
2.....		94,058.00	94,058.00
5.....		8,100.00	8,100.00
10.....		750.00	750.00
Total.....		107,908.00	107,908.00
UNITED STATES GOLD CERTIFICATES.			
Series 1882:			
\$20.....		2,260,800.00	15,239,246.00
50.....		1,748,900.00	14,293,045.00
100.....		1,379,300.00	13,983,400.00
500.....		2,512,000.00	19,355,000.00
1,000.....		7,805,000.00	40,107,500.00
5,000.....		5,595,000.00	49,310,000.00
10,000.....		14,020,000.00	130,120,000.00
Total.....		36,381,000.00	282,468,191.00
UNITED STATES FRACTIONAL CURRENCY.			
First issue:			
5 cents.....		12.00	1,214,729.97
10 cents.....		20.00	2,871,692.75
25 cents.....		25.00	4,186,973.73
50 cents.....		40.00	7,661,957.50
Total.....		97.00	15,935,353.75
Second issue:			
5 cents.....		\$15.00	\$2,096,381.49
10 cents.....		25.00	5,204,180.57

VIII.—UNITED STATES NOTES, SILVER AND GOLD CERTIFICATES, ETC.—Cont'd.

Issues and denominations.	Redeemed during the year.	Total redeemed.
UNITED STATES FRACTIONAL CURRENCY—continued.		
Second issue—Continued.		
25 cents.....	\$25.00	\$6,903,270.06
50 cents.....	45.00	5,795,276.60
Total.....	110.00	20,059,108.72
Third issue:		
3 cents.....	3.03	511,676.93
5 cents.....	5.05	524,650.49
10 cents.....	83.90	15,925,741.73
15 cents.....		75.67
25 cents.....	125.00	30,242,985.76
50 cents.....	260.00	35,931,665.05
Total.....	476.98	83,136,795.63
Fourth issue:		
10 cents.....	309.00	33,567,706.99
15 cents.....	75.00	5,064,989.09
25 cents.....	335.00	57,898,973.01
50 cents.....	698.00	76,333,012.00
Unknown.....		32,000.00
Total.....	1,417.00	172,896,686.99
Fifth issue:		
10 cents.....	546.00	19,505,492.49
25 cents.....	945.00	35,514,550.32
50 cents.....	625.00	6,396,690.60
Total.....	2,116.00	61,416,733.41

RECAPITULATION.

Issues.	Redeemed during year.	Total redeemed.
UNITED STATES NOTES.		
Old demand.....		\$59,974,352.50
New issue.....	\$177,122.00	661,760,968.10
Series 1869.....	1,228,961.00	437,063,365.80
Series 1874.....	348,161.00	86,642,382.30
Series 1875.....	937,062.00	185,920,971.50
Series 1878.....	2,199,735.00	231,196,270.00
Series 1880.....	61,372,359.00	469,920,836.30
Series 1890.....	8,646,770.00	10,270,770.00
UNITED STATES SILVER CERTIFICATES.		
Series 1878.....	95,350.00	30,618,169.00
Series 1880.....	15,737,870.00	188,149,463.00
Series 1886.....	77,015,753.00	188,400,156.00
Series 1891.....	107,908.00	107,908.00
UNITED STATES GOLD CERTIFICATES.		
Series 1882.....	36,381,000.00	282,468,191.00
UNITED STATES FRACTIONAL CURRENCY.		
First issue.....	97.00	15,935,353.75
Second issue.....	110.00	20,059,108.72
Third issue.....	476.98	83,136,795.63
Fourth issue.....	1,417.00	172,896,686.99
Fifth issue.....	2,116.00	61,416,733.41
Total.....	204,252,867.98	3,235,938,480.00

IX.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1892.

Issues.	Lot numbers.	Report numbers.	Denominations.									Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1, 000.	\$5,000.	\$10,000.	Ir-regular.	
Seven-thirty Treasury notes, act July 17, 1861:												
Issue October 1 and August 19, 1861					154, 533	194, 141	71, 708	62, 300	2, 960			\$140, 094, 750. 00
Redeemed		11228 to 263693			154, 487	194, 101	71, 703	62, 298	2, 960			140, 083, 950. 00
Outstanding					46	40	5	2				10, 800. 00
Seven-thirty Treasury notes, act June 30, 1864 (first series):												
Issue August 15, 1864					363, 952	566, 039	171, 666	118, 528	4, 166			299, 992, 500. 00
Redeemed		19741 to 284025			363, 675	565, 815	171, 649	118, 523	4, 166			299, 942, 750. 00
Outstanding					277	224	17	5				49, 750. 00
Seven-thirty Treasury notes, act March 3, 1865 (second series):												
Issue June 15, 1865					182, 926	338, 227	175, 682	179, 965	4, 045			331, 000, 000. 00
Redeemed		19248 to 282778			182, 869	338, 102½	175, 654	179, 962	4, 045			330, 967, 700. 00
Outstanding					57	124½	28	3				32, 300. 00
Seven-thirty Treasury notes, act March 3, 1865 (third series):												
Issue July 15, 1865					343, 320	472, 080	108, 654	71, 879	1, 684			199, 000, 000. 00
Redeemed		19248 to 282778			343, 105	471, 859½	108, 642	71, 871	1, 684			198, 953, 200. 00
Outstanding					215	220½	12	8				46, 800. 00
Certificates of indebtedness, acts March 1, 17, 1862, and March 3, 1863:												
First issue								153, 662	68, 668		* 13	498, 593, 241. 65
Second issue								15, 145	9, 603			63, 160, 000. 00
Total issue								168, 807	78, 271		* 13	561, 753, 241. 65
Redeemed		11124 to 27560						168, 803	78, 271		* 13	561, 749, 241. 65
Outstanding								4				4, 000. 00

* Aggregating \$1,591,241.65.

IX.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1892—Continued.

Issues.	Lot numbers.	Report numbers.	Denominations.								Irregular.	Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.		
One-year 5 per cent. Treasury notes, act March 3, 1863:												
Issue.....			620,000	822,000	164,800	136,400						\$44,520,000.00
Redeemed and destroyed.....	1 to 299		619,464½	821,242	164,669	136,335						44,486,435.00
Outstanding.....			535½	758	131	65						33,565.00
Less unknown denominations redeemed and destroyed.....												90.00
												33,475.00
Two-year 5 per cent Treasury notes, act March 3, 1863 (issued without coupons):												
Issue.....					136,000	96,800						16,480,000.00
Redeemed and destroyed.....	1 to 201				135,881	96,779						16,471,950.00
Outstanding.....					119	21						8,050.00
Two-year 5 per cent Treasury notes, act March 3, 1863 (issued with coupons):												
Issue.....					118,112	144,844	80,604	89,308				150,000,000.00
Redeemed and destroyed.....	1 to 309				118,072	144,763	80,601	89,289				149,969,400.00
Outstanding.....					40	81	3	19				30,600.00
Less unknown denominations redeemed and destroyed.....												10,500.00
												20,100.00
Three-year 6 per cent compound-interest notes, act March 3, 1863:												
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
Issue direct.....			84,940		40,180	39,176	16,448					15,000,000.00
Redeemed and destroyed.....	1 to 653		84,764		40,118	39,114	16,446					14,987,940.00
Outstanding.....			176		62	62	2					12,060.00
Three-year 6 per cent compound-interest notes, act June 30, 1864:												
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				669,680.00
Issue direct.....			2,224,000	1,497,600	1,157,200	410,800	114,800	39,400				247,932,000.00

Redeemed and destroyed.....	1 to 657		2, 221, 856	1, 495, 800	1, 155, 919	410, 513	114, 776	36, 395			247, 764, 810. 00
Outstanding			2, 144	1, 800	1, 281	287	24	5			167, 190. 00
Gold certificates, act March 3, 1863 (first issue):											
Issue.....				48, 000		116, 449	18, 000	60, 000	64, 600	2, 500	429, 604, 900. 00
Redeemed.....	1 to 524	26008 to 280461		47, 989		116, 404	17, 999	59, 993	64, 600	2, 500	429, 592, 680. 00
Outstanding.....				11		45	1	7			12, 220. 00
Gold certificates, act March 3, 1863; Geneva award (special):											
Issue.....										74	33, 000, 580, 46
Redeemed.....		26008								74	33, 000, 580. 46
Gold certificates, act March 3, 1863 (series 1870):											
Issue.....							36, 000	47, 500	21, 000	20, 000	370, 500, 000. 00
Redeemed.....	1 to 167	26008 to 286823					35, 986	47, 484	20, 997	19, 996	370, 422, 000. 00
Outstanding.....							14	16	3	4	78, 000. 00
Gold certificates, act March 3, 1863 (series 1871):											
Issue.....						50, 000					5, 000, 000. 00
Redeemed.....	1 to 91	26008 to 288716				49, 960					4, 996, 000. 00
Outstanding.....						40					4, 000. 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.....						35, 795	11, 674	14, 359	5, 973	8, 922	142, 860, 500. 00
Outstanding.....						99	14	22	4	11	168, 900. 00
Three-per-cent certificates, acts Mar. 2, 1867, and July 25, 1868:											
Issue.....									5, 831	5, 600	85, 155, 000. 00
Redeemed.....		23326 to 20043							5, 830	5, 600	85, 150, 000. 00
Outstanding.....									1		5, 000. 00
Refunding certificates, act Feb 26, 1879, 4 per cent:											
Issued payable to order.....			5, 850								58, 500. 00
Redeemed.....	338 to 10018	27591 to 273767	5, 813								58, 130. 00
Outstanding.....			37								370. 00

IX.--UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1892--Continued.

Issues.	Lot numbers.	Report numbers.	Denominations.								Ir-regular.	Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.		
Refunding certificates, act Feb. 26, 1879, 4 per cent:												
Issued payable to bearer			3,995,425									\$39,954,250.00
Redeemed	1 to 10102	27590 to 288718	3,987,034									39,870,340.00
Outstanding			8,391									83,910.00

NOTE.—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.

IX.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1892—Continued.

RECAPITULATION.

Issues.	Total issued.	Redeemed.			Out-standing.	Aggre-gate out-standing.
		To June 30, 1891.	During fiscal year.	To June 30, 1892.		
7-30 Treasury notes:						
Act July 17, 1861.....	\$140,094,750.00	\$140,083,950.00	.....	\$140,083,950.00	\$10,800.....	.....
Act June 30, 1864, first series.....	299,992,500.00	299,942,550.00	\$200	299,942,750.00	49,750.....	.....
Act March 3, 1865, second series.....	331,000,000.00	330,967,700.00	.....	330,967,700.00	32,300.....	.....
Act March 3, 1865, third series.....	199,000,000.00	198,953,200.00	.....	198,953,200.00	46,800.....	.....
Total.....	970,087,250.00	969,947,400.00	200	969,947,600.00	139,650	\$139,650
1-year 5 per cent Treasury notes, act March 3, 1863.....	44,520,000.00	44,486,495.00	30	44,486,525.00	33,475	33,475
2-year 5 per cent Treasury notes, act March 3, 1863:						
Issued with coupons.....	150,000,000.00	149,979,900.00	.....	149,979,900.00	20,100.....	.....
Issued without coupons.....	16,480,000.00	16,471,950.00	.....	16,471,950.00	8,050.....	.....
Total.....	166,480,000.00	166,451,850.00	.....	166,451,850.00	28,150	28,150
3-year 6 per cent compound-interest notes:						
Act March 3, 1863, issue direct.....	15,000,000.00	14,987,940.00	.....	14,987,940.00	12,000.....	.....
Act June 30, 1864, issue direct.....	247,932,000.00	247,764,140.00	670	247,764,810.00	167,190.....	.....
Total.....	262,932,000.00	262,752,080.00	670	262,752,750.00	179,250	179,250
Gold certificates, act March 3, 1863:						
First issue.....	429,604,900.00	429,592,680.00	.....	429,592,680.00	12,220.....	.....
Geneva award, special.....	33,000,580.46	33,000,580.46	.....	33,000,580.46	.....	.....
Series 1870.....	370,500,000.00	370,422,000.00	2,000	370,422,000.00	78,000.....	.....
Series 1871.....	5,000,000.00	4,995,900.00	100	4,996,000.00	4,000.....	.....
Series 1875.....	143,029,400.00	142,857,100.00	3,400	142,860,500.00	168,900.....	.....
Total.....	981,134,880.46	980,866,260.46	5,500	980,871,760.46	263,120	263,120
Certificates of indebtedness, acts March 1, 17, 1862, and March 3, 1863.....	561,753,241.65	561,749,241.65	.....	561,749,241.65	4,000	4,000
3 per cent certificates, acts March 2, 1867, and July 25, 1868.....	85,155,000.00	85,150,000.00	.....	85,150,000.00	5,000	5,000
Refunding certificates, act February 26, 1879:						
Payable to order.....	58,500.00	58,130.00	.....	58,130.00	370.....	.....
Payable to bearer.....	39,954,250.00	39,860,500.00	9,840	39,870,340.00	83,910.....	.....
Total.....	40,012,750.00	39,918,630.00	9,840	39,928,470.00	84,280	84,280
Aggregate outstanding.....						756,925

X.—WORK PERFORMED IN FILES ROOMS AND OTHER MISCELLANEOUS WORK.

Current accounts received and registered.....	32,029
Accounts withdrawn by accounting officers and others.....	40,420
Accounts filed.....	56,537
Pages transcribed for suits in court.....	12,129
Pages certified for suits in court.....	12,356
Warrants received and filed.....	54,382
Internal-revenue stamp books folded, cut, tagged, and filed.....	44,187
Old accounts registered.....	10,362
Old accounts rearranged.....	85,144
Accounts and vouchers numbered.....	900,545
Coupons restrapped with copper wire.....	10,855,668

RECEIPTS AND EXPENDITURES DIVISION.

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, EXCEPT FROM THE POSTAL SERVICE, FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

From customs.

District.	Collectors, etc.	Tonnage.	Duties on imports.	Total.
Alabama, Mobile	D. B. Booth, collector	\$6,467.22	\$9,333.02	\$15,800.24
Arizona	Geo. Christ, collector	29.84	50,107.70	50,137.54
Alaska	Max Pracht, collector	74.49	2,795.68	2,870.17
Do	E. T. Hatch, collector	342.18	2,618.68	2,960.86
Connecticut:				
Fairfield	G. B. Edmonds, collector	34.17	181,971.46	182,005.63
Hartford	E. B. Bailey, collector		214,147.87	214,147.87
New London	W. H. Saxton, collector	58.50	433.50	492.00
New Haven	A. H. Kellam, collector	322.29	84,390.45	84,712.74
Stonington	E. T. Stanton, collector	16.47	2,000.69	2,017.16
California:				
Humboldt	Thomas Cutler, collector	136.18	1,203.57	1,389.75
Do	C. F. Roberts, collector	21.06		21.06
Los Angeles	H. Z. Osborne, collector	106.32	4,625.13	4,731.45
San Diego	J. R. Berry, collector	3,827.60	75,493.06	79,320.66
San Francisco	W. H. Phelps, collector	49,546.40	7,921,232.79	7,970,779.19
Wilmington	H. Z. Osborne, collector	2,195.24	89,133.84	91,329.08
Colorado, Denver	H. G. Heffron, surveyor		91,314.35	91,314.35
Delaware	H. M. Barlow, collector	250.86	10,282.89	10,533.75
District of Columbia	S. A. Johnson, collector	14.07	75,007.62	75,021.69
Dakota, North and South	N. E. Nelson, collector		10,957.83	10,957.83
Florida:				
Apalachicola	W. B. Sheppard, collector	1,020.00		1,020.00
Fernandina	J. A. Pine, collector	1,770.00	190.92	1,960.92
Key West	J. F. Horr, collector	1,674.73	792,774.39	794,449.12
Pensacola	J. R. Mizell, collector	17,014.93	7,192.36	24,207.29
St. Johns	J. E. Lee, collector	183.87	29,214.43	29,397.80
St. Augustine	H. J. Ritchie, collector	3.18	35.72	38.90
St. Marks	J. H. Pinkerton, collector		6.80	6.80
Tampa	E. R. Gunby, collector	652.98	326,035.21	326,688.19
Georgia:				
Atlanta	C. C. Wimbish, surveyor		9,783.19	9,783.19
Brunswick	J. H. Deveau, collector	4,966.02	5,443.47	5,443.47
Savannah	T. F. Johnson, collector	14,224.26	38,141.44	52,365.70
St. Marys	A. A. White, collector	54.99	5.00	59.99
Indiana:				
Evansville	C. E. Scoville, surveyor		11,378.07	11,378.07
Indianapolis	P. M. Hildebrand, surveyor		176,212.62	176,212.62
Illinois:				
Chicago	J. M. Clark, collector	37.47	6,561,870.61	6,561,908.08
Peoria	A. L. Schimpff, surveyor		5,898.62	5,898.62
Rock Island	W. Johnson, surveyor		50	50
Iowa:				
Des Moines	Geo. Fengler, surveyor		10,703.34	10,703.34
Sioux City	J. M. Cleland, surveyor		2,183.32	2,183.32
Kentucky, Louisville	D. R. Collier, surveyor		319,535.10	319,535.10
Louisiana:				
New Orleans	H. C. Warmouth, collector	60,402.15	1,499,695.38	1,559,797.53
Teche	J. R. Jolley, collector	14.97		14.97
Maine:				
Aroostook	A. A. Burleigh, collector		25,034.87	25,034.87
Bangor	J. W. Palmer, collector	54.51	122,166.44	122,220.95
Bath	J. W. Wakefield, collector	21.00	32,705.29	32,726.38
Belfast	G. B. Ferguson, collector	135.63	1,387.19	1,522.82
Castine	G. M. Warren, collector	42.12	218.39	260.51
Frenchman's Bay	J. D. Hopkins, collector	90.98	14.36	105.34
Machias	E. H. Bryant, collector	153.84	509.46	663.30
Passamaquoddy	G. A. Curran, collector	1,000.00	115,746.23	116,746.23
Portland and Falmouth	F. N. Dow, collector	6,068.40	327,136.21	333,204.61
Waldoboro	W. H. Luce, collector	1,010.49	396.04	1,406.53
Wiscasset	G. B. Sawyer, collector	243.54	11.72	255.26
Carried forward		174,032.54	19,243,760.80	19,417,793.34

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From customs—Continued.

District.	Collectors, etc.	Tonnage.	Duties on imports.	Total.
Brought forward.		\$174, 032. 54	\$19, 243, 760. 80	\$19, 417, 793. 34
Massachusetts:				
Boston and Charlestown.	A. W. Beard, collector	51, 945. 27	14, 357, 259. 25	14, 409, 204. 52
Barnstable.	F. B. Goss, collector	167. 55	232. 45	400. 30
Edgartown.	C. H. Marchant, collector	239. 10		239. 10
Fall River.	Jas. Brady, jr., collector	34. 77	74, 303. 61	74, 338. 38
Gloucester.	W. A. Pew, collector	1, 545. 72	6, 141. 64	7, 687. 36
Marblehead.	F. E. Pedrick, collector	61. 59	3, 629. 63	3, 691. 22
Do.	F. S. McClean, collector	18. 78	749. 38	768. 16
New Bedford.	J. Taylor, collector	237. 23	60, 071. 73	60, 308. 96
Newburyport.	T. C. Simpson, collector	7. 53	290. 55	297. 88
Do.	H. P. McIntosh, collector	4. 08	63. 00	67. 08
Plymouth.	C. R. Wood, acting collector		24, 250. 30	24, 250. 30
Do.	H. Morrissey, collector	5. 70	44, 322. 26	44, 327. 96
Salem and Beverly.	G. P. Bray, collector	234. 42	2, 618. 56	2, 852. 98
Springfield.	H. L. Hines, surveyor		57, 017. 32	57, 017. 32
Maryland, Baltimore.	W. M. Marine, collector	42, 905. 95	3, 073, 398. 79	3, 115, 704. 74
Mississippi, Pearl River.	W. G. Henderson, collector	7, 753. 34	81. 62	7, 834. 96
Missouri:				
Kansas City.	R. Guffin, surveyor		188, 774. 93	188, 774. 93
St. Joseph.	J. Limbird, surveyor		73, 299. 78	73, 299. 78
St. Louis.	J. O. Churchill, surveyor		1, 242, 014. 62	1, 242, 014. 62
Michigan:				
Detroit.	G. H. Hopkins, collector	75. 99	561, 349. 42	561, 425. 41
Grand Rapids.	R. A. Maynard, surveyor		23, 113. 16	23, 113. 16
Huron.	H. Geer, collector		74, 118. 82	74, 118. 82
Superior.	C. Y. Osburn, collector		4, 850. 65	4, 850. 65
Do.	E. B. Howard, acting collector.		2, 446. 72	2, 446. 72
Minnesota:				
Duluth.	C. F. Johnson, collector	76. 77	6, 888. 80	6, 965. 57
Minneapolis.	G. W. Marchant, deputy collector.		146, 406. 75	146, 406. 75
St. Paul.	C. G. Edwards, collector.	70. 14	197, 716. 20	197, 786. 34
Montana and Idaho.	J. Sullivan, collector	58. 08	30, 015. 43	30, 073. 51
New Hampshire, Portsmouth.	J. E. Dodge, collector	37. 02	76, 400. 57	76, 437. 59
New York:				
Albany.	J. M. Bailey, surveyor		212, 160. 65	212, 160. 65
Buffalo Creek.	W. J. Morgan, collector		769, 842. 38	769, 842. 38
Cape Vincent.	G. H. Smith, collector	1. 74	25, 892. 54	25, 894. 28
Champlain.	S. Moffitt, collector	1, 875. 33	375, 041. 63	376, 916. 96
Dunkirk.	J. C. Haggitt, collector		1, 582. 87	1, 582. 87
Genesee.	H. Hebing, collector	235. 23	320, 721. 17	320, 956. 40
New York.	J. B. Erhardt, collector	24, 307. 46	15, 617, 052. 37	15, 641, 359. 83
Do.	J. S. Fassett, collector.	28, 843. 17	16, 109, 489. 44	16, 138, 332. 61
Do.	F. Hendricks, collector	169, 995. 96	88, 213, 284. 76	88, 383, 280. 72
Niagara.	Jas. Low, collector		342, 546. 42	342, 546. 42
Oswego.	H. H. Lyman collector	1, 717. 95	289, 899. 24	291, 617. 19
Oswegatchie.	G. M. Gleason, collector.	31. 92	125, 093. 50	125, 125. 42
Do.	W. R. Remington, collector	33. 66	43, 606. 89	43, 640. 55
Sag Harbor.	John Sherry, collector		4. 44	4. 44
New Jersey:				
Bridgeton.	A. R. Fithian, collector	109. 35	4. 50	113. 85
Newark.	E. H. Reynolds, collector	329. 31	3, 223. 91	3, 553. 22
Perth Amboy.	W. T. Hopper, collector	885. 96	17, 206. 18	18, 092. 14
North Carolina:				
Beaufort.	E. C. Duncan, collector	3. 87		3. 87
Pamlico.	R. Hancock, jr., collector	14. 16	7. 50	21. 66
Wilmington.	J. C. Dancy, collector	2, 066. 85	10, 443. 87	12, 510. 72
Nebraska:				
Lincoln.	W. C. McArthur, surveyor		3, 397. 04	3, 397. 04
Omaha.	W. H. Alexander, surveyor		126, 935. 99	126, 935. 99
Ohio:				
Cincinnati.	Amor Smith, jr., surveyor.		1, 078, 173. 66	1, 078, 173. 66
Columbus.	F. E. Hayden, surveyor		58, 775. 49	58, 775. 49
Cuyahoga.	M. B. Garry, collector	243. 87	374, 925. 06	375, 168. 93
Miami.	W. H. McLyman, collector		1, 596. 06	1, 596. 06
Do.	D. R. Austin, collector		75, 105. 51	75, 105. 51
Sandusky.	T. P. Cooke, collector		1, 280. 72	1, 280. 72
Oregon:				
Southern district.	F. A. Stewart collector		3. 75	3. 75
Willamette.	R. P. Earhart, collector	535. 89	514, 351. 32	514, 887. 21
Do.	L. A. Pike, acting collector		77, 792. 80	77, 792. 80
Oregon.	E. A. Taylor, collector	6, 435. 30	103, 591. 89	110, 027. 19
Yaquina.	R. A. Bensell, collector	2. 43		2. 43
Pennsylvania:				
Erie.	J. M. Glazier, collector		24, 003. 10	24, 003. 10
Philadelphia.	T. V. Cooper, collector	71, 347. 16	9, 241, 316. 19	9, 312, 663. 35
Pittsburg.	J. F. Dravo, surveyor		341, 457. 07	341, 457. 07
Carried forward.		587, 929. 01	174, 075, 392. 01	174, 663, 321. 02

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From customs—Continued.

District.	Collectors, etc.	Tonnage.	Duties on im- ports.	Total.
Brought forward		\$587, 929. 01	\$174, 075, 392. 01	\$174, 663, 321. 02
Rhode Island:				
Newport	J. H. Cozzens, collector	200. 13	2, 035. 14	2, 235. 27
Providence	G. P. Pomroy, collector	340. 20	363, 119. 13	363, 459. 33
South Carolina:				
Beaufort	R. Smalls, collector	1, 599. 33	138. 72	1, 738. 05
Charleston	T. B. Johnston, collector	4, 389. 84	17, 134. 35	21, 524. 19
Georgetown	R. O. Bush, collector	17. 64		17. 64
Tennessee:				
Memphis	E. Etheridge, surveyor		58, 871. 11	58, 871. 11
Nashville	A. A. Hasslock, surveyor		16, 214. 80	16, 214. 80
Texas:				
Brazos de Santiago	R. B. Rentfro, collector	50. 46	716. 34	766. 80
Corpus Christi	C. G. Brewster, collector		12, 455. 30	12, 455. 30
Galveston	N. W. Cuney, collector	12, 770. 64	141, 008. 19	153, 778. 83
Paso del Norte	F. P. Clark, collector		166, 343. 43	166, 343. 43
Do	W. Planagan, collector		541, 600. 27	541, 600. 27
Saluria	F. A. Vaughan, collector		79, 507. 28	79, 507. 28
Vermont	G. G. Benedict, collector	273. 06	809, 084. 17	809, 357. 23
Virginia:				
Alexandria	L. McK. Bell, collector	163. 62	103. 41	267. 03
Norfolk and Portsmouth	R. G. Banks, collector	6, 004. 53	7, 608. 63	13, 613. 16
Newport News	H. de B. Clay, collector	10, 948. 86	38, 078. 87	49, 027. 73
Petersburg	T. J. Jarrett, collector	16. 20		16. 20
Richmond	J. W. Fisher, collector	438. 51	16, 026. 28	16, 464. 79
West Virginia: Wheeling	J. A. Faris, surveyor		351. 85	351. 85
Wisconsin: Milwaukee	J. A. Watrous, collector		343, 584. 71	343, 584. 71
Washington:				
Puget Sound	C. M. Bradshaw, collector	4, 786. 86	49, 761. 56	54, 548. 42
Do	A. Wasson, collector	6, 679. 68	77, 816. 16	83, 895. 84
Total		636, 012. 44	176, 816, 951. 71	177, 452, 964. 15

From services of United States officers, 1892.

California:		
Los Angeles, H. Z. Osborne, collector		\$9. 00
Wilmington, H. Z. Osborne, collector		270. 00
San Diego, J. R. Berry, collector		225. 50
San Francisco, T. G. Phelps, collector		19, 623. 80
Connecticut:		
Hartford, E. D. Bailey, collector		1. 28
New London, W. H. Saxton, collector		1, 266. 00
New Haven, A. H. Kellam, collector		108. 33
Dakota, North and South, N. E. Nelson, collector		1, 122. 04
District of Columbia, S. A. Johnson, collector		101. 00
Florida:		
Key West, J. F. Horr, collector		4, 067. 20
Pensacola, J. R. Mizell, collector		54. 00
Tampa, E. R. Gunby, collector		1, 098. 00
Georgia, Savannah, T. F. Johnson, collector		486. 82
Illinois, Chicago, J. M. Clark, collector		5, 133. 53
Kentucky, Louisville, D. R. Collier, surveyor		1, 080. 00
Louisiana, New Orleans, H. C. Warmoth, collector		3, 267. 50
Maine:		
Aroostook, A. A. Burleigh, collector		6. 48
Bangor, J. W. Palmer, collector		168. 48
Frenchman's Bay, J. D. Hopkins, collector		120. 00
Passamaquoddy, G. A. Curran, collector		225. 44
Portland and Falmouth, F. N. Dow, collector		1, 948. 32
Wiscasset, G. B. Sawyer, collector		66. 07
Massachusetts:		
Boston, A. W. Beard, collector		31, 689. 14
Barnstable, F. B. Goss, collector		262. 50
Gloucester, W. A. Pew, collector		1, 449. 54
Maryland, Baltimore, W. M. Marine, collector		21, 877. 96
Mississippi, Pearl River, W. G. Henderson, collector		3. 00
Missouri, Kansas City, R. Guffin, surveyor		900. 00
Michigan:		
Detroit, G. H. Hopkins, collector		900. 38
Huron, H. Geer, collector		4, 086. 90
Superior, C. Y. Osburn, collector		38. 56
Superior, E. B. Howard, acting collector		5. 84
Carried forward		101, 572. 61
		177, 452, 964. 15

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From services of United States officers, 1892—Continued.

Brought forward.....	\$101,572.61	\$177,452,964.15
Minnesota:		
Duluth, C. F. Johnson, collector.....	281.00	
St. Paul, C. G. Edwards, collector.....	3,572.24	
New York:		
Buffalo, W. J. Morgan, collector.....	4,518.00	
Genesee, H. Hobing, collector.....	300.00	
New York, J. B. Erhardt, collector.....	12,374.00	
New York, J. S. Fassett, collector.....	12,844.00	
New York, F. Hendricks, collector.....	103,853.66	
Niagara, J. Low, collector.....	3,963.00	
Oswegatchie, G. M. Gleason, collector.....	2,277.52	
Oswegatchie, W. R. Remington, collector.....	1,096.24	
New Jersey:		
Newark, E. H. Reynolds, collector.....	1,005.00	
Perth Amboy, W. T. Hopper, collector.....	550.00	
North Carolina, Wilmington, J. C. Dancy, collector.....	84.00	
Ohio, Cincinnati, A. Smith, jr., surveyor.....	292.72	
Oregon, Willamette, L. A. Pike, acting collector.....	128.20	
Pennsylvania:		
Erie, J. M. Glazier, collector.....	12.50	
Philadelphia, T. V. Cooper, collector.....	15,619.46	
Rhode Island, Providence, G. P. Pomroy, collector.....	730.00	
South Carolina, Charleston, T. B. Johnston, collector.....	54.00	
Texas:		
Brazos de Santiago, R. B. Rentfro, collector.....	15.00	
Corpus Christi, C. G. Brewster, collector.....	1,063.00	
Galveston, N. W. Cuney, collector.....	100.00	
Paso del Norte, F. P. Clarke, collector.....	202.20	
Paso del Norte, W. Planagan, collector.....	898.90	
Saluria, F. A. Vaughan, collector.....	376.25	
Vermont, G. G. Benedict, collector.....	6,478.00	
Virginia:		
Norfolk and Portsmouth, R. G. Banks, collector.....	138.00	
Newport News, H. de B. Clay, collector.....	1,294.25	
Washington:		
Puget Sound, C. M. Bradshaw, collector.....	1,263.50	
Puget Sound, A. Wasson, collector.....	2,573.50	
		279,470.75

From services of United States officers, 1891.

California, San Diego, J. R. Perry, collector.....	99.00	
Dakota, North and South, N. E. Nelson, collector.....	41.92	
Florida:		
Key West, J. F. Horr, collector.....	335.80	
Tampa, E. R. Gunby, collector.....	90.00	
Georgia, Brunswick, J. H. Deveaux, collector.....	6.00	
Illinois, Chicago, J. M. Clark, collector.....	313.20	
Louisiana, New Orleans, H. C. Warmoth, collector.....	10.00	
Maine:		
Bangor, J. W. Palmer, collector.....	21.84	
Passamaquoddy, G. A. Curran, collector.....	18.48	
Wiscasset, G. B. Sawyer, collector.....	5.93	
Massachusetts:		
Barnstable, F. B. Goss, collector.....	100.60	
Gloucester, W. A. Pew, collector.....	133.16	
Michigan:		
Detroit, G. H. Hopkins, collector.....	140.70	
Huron, H. Geer, collector.....	469.10	
Superior, C. Y. Osburn, collector.....	7.12	
Minnesota:		
Duluth, C. F. Johnson, collector.....	13.00	
St. Paul, C. G. Edwards, collector.....	315.00	
New York:		
New York, J. B. Erhardt, collector.....	100.00	
New York, F. Hendricks, collector.....	12.00	
Oswegatchie, G. M. Gleason, collector.....	148.00	
New Jersey, Perth Amboy, W. T. Hopper, collector.....	50.00	
Texas:		
Brazos de Santiago, R. B. Rentfro, collector.....	3.00	
Corpus Christi, C. G. Brewster, collector.....	185.00	
Galveston, N. W. Cuney, collector.....	20.00	
Saluria, F. A. Vaughan, collector.....	29.75	
Paso del Norte, F. P. Clark, collector.....	98.90	
Virginia, Newport News, H. de B. Clay, collector.....	36.00	
Vermont, G. G. Benedict, collector.....	570.50	
Washington, Puget Sound, C. M. Bradshaw, collector.....	381.50	
		3,754.90
Carried forward.....		177,736,189.80

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From weighing fees, 1892.

Brought forward	\$177,736.189.80
California, San Francisco, T. G. Phelps, collector	\$3,219.15
Delaware, H. M. Barlow, collector	8.10
Illinois, Chicago, J. M. Clark, collector	10.00
Louisiana, New Orleans, H. C. Warmoth, collector	889.84
Maine, Portland and Falmouth, F. N. Dow, collector	15.84
Massachusetts:	
Boston and Charlestown, A. W. Beard, collector	2,350.64
Gloucester, W. A. Pew, collector	62.76
Maryland, Baltimore, W. M. Marine, collector	1,361.09
Michigan, Detroit, G. H. Hopkins, collector	29.60
New York:	
New York, J. B. Erhardt, collector	2,255.76
New York, J. S. Fassett, collector	3,163.20
New York, F. Hendricks, collector	18,499.03
Pennsylvania:	
Erie, J. M. Glazier, collector	5.00
Philadelphia, T. V. Cooper, collector	16.36
Pittsburg, J. F. Dravo, surveyor	167.00
Rhode Island, Providence, G. P. Pomroy, collector	8.11
Texas:	
Brazos de Santiago, R. B. Rentfro, collector	37.00
Corpus Christi, C. G. Brewster, collector	31.05
Galveston, N. W. Cuney, collector	2,267.29
Paso del Norte, F. P. Clark, collector	4.00
Paso del Norte, W. Flanagan, collector	4.50
Saluria, F. A. Vaughn, collector	7.20
	34,412.52

From weighing fees, 1891.

California, San Diego, J. R. Berry, collector	6.19
Delaware, H. M. Barlow, collector	57.15
New York, New York, J. B. Erhardt, collector	101.58
Texas:	
Corpus Christi, C. G. Brewster, collector	6.50
Galveston, N. W. Cuney, collector .....	.40
	171.82

From labor, drayage, and storage, 1892.

Alabama, Mobile, D. B. Booth, collector	67.20
California, San Francisco, T. G. Phelps, collector	1,043.10
Connecticut:	
Fairfield, G. B. Edmonds, collector	22.66
Hartford, E. B. Bailey, collector	400.00
District of Columbia, S. A. Johnson, collector	478.75
Georgia, Savannah, T. F. Johnson, collector	132.45
Indiana, Indianapolis, P. M. Hildebrand, surveyor	161.70
Illinois:	
Chicago, J. M. Clark, collector	889.06
Peoria, A. L. Schimpff, surveyor	16.70
Iowa, Dubuque, Geo. Fengler, surveyor	12.00
Kentucky, Louisville, D. R. Collier, surveyor	517.57
Louisiana, New Orleans, H. C. Warmoth, collector	480.81
Maine:	
Bath, J. W. Wakefield, collector	57.00
Portland and Falmouth, F. N. Dow, collector	2,389.56
Massachusetts:	
Boston and Charlestown, A. W. Beard, collector	9,342.90
Salem and Beverly, G. P. Bray, acting collector	9.15
Springfield, H. L. Hines, surveyor	2.75
Maryland, Baltimore, W. M. Marine, collector	2,745.66
Missouri:	
Kansas City, R. Guffin, surveyor	8.00
St. Joseph, J. Limbird, surveyor	21.18
St. Louis, J. O. Churchill, surveyor	2,919.42
Michigan:	
Detroit, G. H. Hopkins, collector	1,247.55
Superior, C. Y. Osburn, collector	37.80
Superior, E. B. Howard, acting collector	5.01
Minnesota:	
Minneapolis, G. W. Marchant, deputy collector	7.00
St. Paul, C. G. Edwards, collector	14.25
New York:	
Albany, J. M. Bailey, surveyor	174.42
Buffalo Creek, W. J. Morgan, collector	267.25
Genesee, H. Hebing, collector	301.58
New York, J. B. Erhardt, collector	3,260.10
Carried forward	26,832.58
	177,770,774.14

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From labor, drayage, and storage, 1892—Continued.

Brought forward.....	\$26,832.58	\$177,770,774.14
New York—Continued.....		
New York, J. S. Fassett, collector.....	3,764.49	
New York, F. Hendricks, collector.....	22,112.45	
Oswego, H. H. Lyman, collector.....	1,073.93	
Oswegatchie, G. M. Gleason, collector.....	18.00	
Oswegatchie, W. R. Remington, collector.....	6.00	
North Carolina, Wilmington, J. C. Dancy, collector.....	378.17	
Ohio:		
Cincinnati, A. Smith, jr., surveyor.....	891.86	
Columbus, F. E. Hayden, surveyor.....	22.45	
Cuyahoga, M. B. Gary, collector.....	795.33	
Miami, D. R. Austin, collector.....	146.88	
Pennsylvania:		
Philadelphia, T. V. Cooper, collector.....	3,997.93	
Pittsburg, J. F. Dravo, surveyor.....	561.09	
Rhode Island, Providence, G. P. Pomroy, collector.....	478.62	
South Carolina, Charleston, T. B. Johnston, collector.....	245.71	
Tennessee:		
Memphis, E. Etheridge, surveyor.....	243.57	
Nashville, H. A. Hasslock, surveyor.....	8.00	
Texas:		
Brazos de Santiago, R. B. Rentfro, collector.....	782.72	
Corpus Christi, C. G. Brewster, collector.....	793.30	
Galveston, N. W. Cuney, collector.....	1,808.35	
Washington, Puget Sound, A. Wasson, collector.....	500.00	
		65,461.34

From labor, drayage, and storage, 1891.

Michigan, Superior, C. Y. Osburn, collector.....	13.27	
New York:		
Albany, J. M. Bailey, surveyor.....	.25	
Genesee, H. Hebing, collector.....	43.67	
New York, J. B. Erhardt, collector.....	149.17	
Oswego, H. H. Lyman, collector.....	45.33	
Ohio, Cuyahoga, M. B. Gary, collector.....	21.20	
Tennessee, Memphis, E. Etheridge, surveyor.....	7.40	
Texas:		
Brazos de Santiago, R. B. Rentfro, collector.....	194.92	
Corpus Christi, C. G. Brewster, collector.....	50.40	
Galveston, N. W. Cuney, collector.....	291.55	
		817.16

Mileage of examiners, 1892.

Massachusetts, Boston and Charlestown, A. W. Beard, collector.....	1,611.40	
New York:		
New York, J. B. Erhardt, collector.....	453.85	
New York, J. S. Fassett, collector.....	644.76	
New York, F. Hendricks, collector.....	3,377.07	
Pennsylvania, Philadelphia, T. V. Cooper, collector.....	115.80	
		6,202.88

Customs officers' fees, 1892.

California, San Francisco, T. G. Phelps, collector.....	8,886.89	
Illinois, Chicago, J. M. Clark, collector.....	465.65	
Louisiana, New Orleans, H. C. Warmoth, collector.....	8,285.32	
Maine, Portland and Falmouth, F. N. Dow, collector.....	3,125.90	
Massachusetts, Boston and Charlestown, A. W. Beard, collector.....	16,355.74	
Maryland, Baltimore, W. M. Marine, collector.....	7,701.15	
New York:		
New York, J. B. Erhardt, collector.....	5,473.55	
New York, J. S. Fassett, collector.....	6,117.66	
New York, F. Hendricks, collector.....	31,617.37	
Pennsylvania, Philadelphia, T. V. Cooper, collector.....	11,665.61	
Texas, Paso del Norte, W. Flanagan, collector.....	.20	
Wisconsin, La Crosse, R. Calvert, surveyor.....	.20	
		99,695.24

Customs officers' fees, 1891.

New York, New York, J. B. Erhardt, collector.....	639.89	
Texas, Paso del Norte, F. P. Clark, collector.....	1.00	
		640.89
Carried forward.....		177,943,591.65

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Fines, penalties, and forfeitures (customs), 1892.

Brought forward.....	\$177,943,591.65
Alabama, Mobile, D. B. Booth, collector.....	\$60.95
Arizona, George Christ, collector.....	231.86
Alaska:	
Max Pracht, collector.....	41.00
E. T. Hatch, collector.....	268.31
California:	
Humboldt, T. Cutler, collector.....	10.00
San Diego, J. R. Berry, collector.....	671.10
San Francisco, T. G. Phelps, collector.....	108,365.93
Connecticut:	
Fairfield, G. B. Edmonds, collector.....	158.17
Hartford, E. B. Bailey, collector.....	180.62
New London, W. H. Saxton, collector.....	4.00
New Haven, A. H. Kellam, collector.....	47.07
Colorado: Denver, H. G. Heffron, surveyor.....	139.57
Delaware: H. M. Barlow, collector.....	13.18
District of Columbia: S. A. Johnson, collector.....	347.10
Dakota, North and South: N. E. Nelson, collector.....	696.84
Florida:	
Fernandina, J. A. Pine, collector.....	20.00
Key West, J. F. Horr, collector.....	355.29
Pensacola, J. E. Mizell, collector.....	45.40
St. Johns, J. E. Lee, collector.....	108.13
St. Augustine, H. J. Ritchie, collector.....	10.00
St. Marks, J. H. Pinkerton, collector.....	50.00
Tampa, E. R. Gunby, collector.....	2,129.06
Georgia:	
Atlanta, C. C. Wimbish, surveyor.....	2.09
Brunswick, J. H. Deveau, collector.....	260.00
Savannah, T. F. Johnson, collector.....	82.25
Indiana:	
Evansville, C. E. Scoville, surveyor.....	7.44
Indianapolis, P. M. Hildebrand, surveyor.....	46.94
Illinois:	
Chicago, J. M. Clark, collector.....	4,000.04
Galena, J. Mahood, surveyor.....	2.59
Peoria, A. L. Schimpff, surveyor.....	9.40
Rock Island, W. Johnson, surveyor.....	7.70
Iowa:	
Burlington, C. Willner, surveyor.....	7.15
Dubuque, G. Fengler, surveyor.....	88.56
Kentucky:	
Louisville, D. R. Collier, surveyor.....	529.23
Paducah, J. W. Cobb, surveyor.....	.40
Louisiana:	
New Orleans, H. C. Warmoth, collector.....	1,039.61
Teche, J. R. Jolley, collector.....	7.50
Maine:	
Aroostook, A. A. Burleigh, collector.....	2,106.25
Bangor, J. W. Palmer, collector.....	188.41
Bath, J. W. Wakefield, collector.....	222.75
Machias, E. H. Bryant, collector.....	50.00
Passamaquoddy, G. A. Curran, collector.....	1,015.52
Portland and Falmouth, F. N. Dow, collector.....	9.15
Waldoboro, W. H. Luce, collector.....	81.00
Wiscasset, G. B. Sawyer, collector.....	50.00
Massachusetts:	
Boston and Charlestown, A. W. Beard, collector.....	2,490.18
Barnstable, F. B. Goss, collector.....	104.38
Gloucester, W. A. Pew, collector.....	72.23
New Bedford, J. Taylor, collector.....	149.73
Springfield, H. L. Hines, surveyor.....	6.62
Maryland:	
Annapolis, J. H. Thomas, collector.....	20.00
Baltimore, W. M. Marine, collector.....	1,585.79
Eastern, L. E. P. Dennis, collector.....	115.00
Mississippi: Pearl River, W. G. Henderson, collector.....	193.00
Missouri:	
Kansas City, R. Guffin, surveyor.....	140.84
St. Joseph, J. Limbird, surveyor.....	36.25
St. Louis, J. O. Churchill, surveyor.....	2,249.27
Michigan:	
Detroit, G. H. Hopkins, collector.....	526.49
Grand Haven, G. W. McBride, collector.....	144.93
Grand Rapids, R. A. Maynard, surveyor.....	81.25
Huron, H. Geer, collector.....	1,689.91
Superior, C. Y. Osburn, collector.....	125.00
Superior, E. B. Howard, acting collector.....	10.61
Minnesota:	
Duluth, C. F. Johnson, collector.....	220.00
Carried forward.....	133,729.04 177,943,591.65

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Fines, penalties, and forfeitures, customs, 1892—Continued.

Brought forward	\$133,729.04	\$177,943,591.65
Minnesota—Continued.		
Minneapolis, G. W. Marchant, deputy collector.....	24.70	
St. Paul, C. G. Edwards, collector.....	302.45	
Montana and Idaho: J. Sullivan, collector.....	111.22	
New Hampshire: Portsmouth, J. E. Dodge, collector.....	147.06	
New York:		
Albany, J. M. Bailey, surveyor.....	231.33	
Buffalo Creek, W. J. Morgan, collector.....	138.36	
Cape Vincent, G. H. Smith, collector.....	55.58	
Champlain, S. Moffitt, collector.....	2,742.88	
Dunkirk, J. C. Haggitt, collector.....	9.00	
Genesee, H. Hobing, collector.....	529.22	
New York, J. B. Erhardt, collector.....	2,381.39	
New York, J. S. Fassett, collector.....	4,700.62	
New York, F. Hendricks, collector.....	49,802.43	
Niagara, J. Low, collector.....	268.06	
Oswego, H. H. Lyman, collector.....	43.82	
Oswegatchie, G. M. Gleason, collector.....	1,063.16	
Sag Harbor, J. Sherry, collector.....	30.00	
New Jersey:		
Newark, E. H. Reynolds, collector.....	103.22	
Perth Amboy, W. T. Hopper, collector.....	5.66	
North Carolina:		
Albemarle, W. E. Bond, collector.....	175.00	
Farmico, R. Hancock, jr., collector.....	40.00	
Wilmington, J. C. Dancy, collector.....	10.15	
Nebraska:		
Lincoln, W. C. McArthur, surveyor.....	3.00	
Omaha, W. H. Alexander, surveyor.....	105.02	
Ohio:		
Cincinnati, A. Smith, jr., surveyor.....	95.55	
Columbus, F. E. Hayden, surveyor.....	16.00	
Cuyahoga, M. B. Gary, collector.....	329.97	
Miami, D. R. Austin, collector.....	327.98	
Sandusky, T. P. Cooke, collector.....	325.43	
Oregon:		
Willamette, R. P. Earhart, collector.....	7,287.20	
Willamette, L. A. Pike, acting collector.....	.25	
Astoria, E. A. Taylor, collector.....	274.20	
Pennsylvania:		
Eric, J. M. Glazier, collector.....	28.14	
Philadelphia, T. V. Cooper, collector.....	1,000.60	
Pittsburg, J. F. Dravo, surveyor.....	199.53	
Rhode Island:		
Newport, J. H. Cozzens, collector.....	26.90	
Providence, G. P. Pomroy, collector.....	168.00	
South Carolina:		
Beaufort, R. Smalls, collector.....	45.00	
Charleston, T. B. Johnston, collector.....	20.00	
Tennessee:		
Memphis, E. Etheridge, surveyor.....	15.05	
Nashville, H. A. Hasslock, surveyor.....	45.90	
Texas:		
Brazos de Santiago, R. B. Rentfro, collector.....	581.60	
Corpus Christi, C. G. Brewster, collector.....	328.87	
Galveston, N. W. Cuney, collector.....	96.52	
Paso del Norte, F. P. Clark, collector.....	160.88	
Paso del Norte, W. Flanagan, collector.....	301.96	
Saluria, F. A. Vaughan, collector.....	831.01	
Vermont, G. G. Benedict, collector.....	1,445.46	
Virginia:		
Alexandria, L. McK. Bell, collector.....	.54	
Cherrystone, J. Goffigon, collector.....	10.00	
Norfolk and Portsmouth, R. G. Banks, collector.....	101.28	
Newport News, H. de B. Clay, collector.....	50.63	
Richmond, J. W. Fisher, collector.....	21.65	
Tappahannock, H. W. Daingerfield, collector.....	29.89	
West Virginia, Wheeling, J. A. Faris, surveyor.....	203.05	
Wisconsin:		
La Crosse, R. Calvert, surveyor.....	68.51	
Milwaukee, J. A. Watrous, collector.....	156.70	
Washington:		
Puget Sound, C. M. Bradshaw, collector.....	5,149.83	
Puget Sound, A. Wasson, collector.....	7,362.86	
		223,865.93

from fines, penalties, and forfeitures—Customs, 1891.

Arizona: G. Christ, collector.....	\$121.22	
Alaska: M. Pracht, collector.....	111.00	
Carried forward.....	232.22	178,107,457.58

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From fines, penalties, and forfeitures—Customs, 1891—Continued.

Brought forward.....	\$232.22	\$178,167,457.58
California: San Diego, J. R. Berry, collector.....	68.77	
Colorado: Denver, H. G. Heffron, surveyor.....	6.45	
Florida:		
Pensacola, J. R. Mizell, collector.....	20.00	
Tampa, E. R. Gunby, collector.....	17.25	
Maine: Waldoboro, W. H. Luce, collector.....	116.00	
Mississippi: Pearl River, W. G. Henderson, collector.....	9.00	
Michigan: Huron, H. Geer, collector.....	133.76	
Minnesota:		
Duluth, C. F. Johnson, collector.....	20.00	
St. Paul, C. G. Edwards, collector.....	3.15	
New York:		
Genesee, H. Hebing, collector.....	3.50	
New York, J. B. Earhardt, collector.....	27.22	
New Jersey: Perth Amboy, W. T. Hopper, collector.....	.52	
Ohio: Cuyahoga, M. B. Gary, collector.....	14.90	
Oregon:		
Astoria, E. A. Taylor, collector.....	6.68	
Willamette, R. P. Earhart, collector.....	663.67	
Tennessee, Memphis, E. Etheridge, surveyor.....	.99	
Texas:		
Brazos de Santiago, R. B. Rentfro, collector.....	128.22	
Corpus Christi, C. G. Brewster, collector.....	8.05	
Galveston, N. W. Cuney, collector.....	11.59	
Paso del Norte, F. P. Clark, collector.....	8.23	
Saluria, F. A. Vaughan, collector.....	40.44	
Virginia: Newport News, H. de B. Clay, collector.....	5.00	
Washington: Puget Sound, C. M. Bradshaw, collector.....	1,619.17	
		3,164.78

Emolument fees, customs, 1892.

California:		
San Diego, J. R. Berry, collector.....	1,332.83	
Wilmington, H. Z. Osborne, collector.....	1,829.01	
Connecticut: Fairfield, G. B. Edmonds, collector.....	53.75	
Dakota, North and South: N. E. Nelson, collector.....	186.30	
Florida:		
Pensacola, J. R. Mizell, collector.....	1,000.00	
Tampa, E. R. Gunby, collector.....	111.57	
Indiana: Indianapolis, P. M. Hildebrand, surveyor.....	5.00	
Maine: Aroostook, A. A. Burleigh, collector.....	439.95	
Massachusetts: Plymouth, C. R. Wood, collector.....	10.00	
Missouri:		
St. Louis, J. O. Churchill, surveyor.....	3.80	
Kansas City, R. Guffin, surveyor.....	4.20	
Michigan:		
Detroit, G. H. Hopkins, collector.....	5,764.45	
Huron, H. Geer, collector.....	1,010.75	
Superior, C. Y. Osburn, collector.....	4.25	
Superior, E. B. Howard, acting collector.....	4.65	
New York:		
Albany, J. M. Bailey, surveyor.....	8.00	
Buffalo Creek, W. J. Morgan, collector.....	2,470.65	
Champlain, S. Moffit, collector.....	5,592.47	
Genesee, H. Hebing, collector.....	11.40	
Niagara, J. Low, collector.....	6,009.25	
Oswego, H. H. Lyman, collector.....	266.70	
Oswegatchie, G. M. Gleason, collector.....	841.05	
Oswegatchie, W. R. Remington, collector.....	133.25	
Ohio:		
Cincinnati, A. Smith, jr., surveyor.....	19.20	
Cuyahoga, M. B. Gary, collector.....	284.20	
Miami, D. R. Austin, collector.....	38.32	
Oregon:		
Willamette, R. P. Earhart, collector.....	137.70	
Willamette, L. A. Pike, acting collector.....	2.70	
South Carolina: Beaufort, R. Smalls, collector.....	2.50	
Vermont: G. G. Benedict, collector.....	12,310.60	
Virginia: Norfolk and Portsmouth, R. P. Banks, collector.....	460.12	
Washington:		
Puget Sound, A. Wasson, collector.....	5,007.28	
Puget Sound, C. M. Bradshaw, collector.....	2,836.55	
		48,192.45

Emolument fees, customs, 1891.

California:		
San Diego, J. R. Berry, collector.....	2,090.41	
Wilmington, P. H. Downing, collector.....	377.44	
Carried forward.....	2,467.85	178,218,814.81

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Emolument fees, customs, 1891—Continued.

Brought forward.....	\$2,467.85	\$178,218,814.81
California—Continued.		
Wilmington, H. Z. Osborne, collector.....	204.86	
Wilmington, J. T. Stow, collector.....	138.64	
Connecticut:		
Fairfield, G. B. Edmonds, collector.....	408.89	
Hartford, E. B. Bailey, collector.....	1,839.82	
Dakota, North and South, N. E. Nelson, collector.....	50.75	
Florida:		
Key West, J. F. Horr, collector.....	26,488.24	
Pensacola, J. R. Mizell, collector.....	860.61	
Tampa, E. R. Gunby, collector.....	6,714.42	
Kentucky, Louisville, D. R. Collier, surveyor.....	4,933.65	
Maine:		
Aroostook, A. A. Burleigh, collector.....	578.15	
Bangor, J. W. Palmer, collector.....	3,154.30	
Passamaquoddy, G. A. Curran, collector.....	4,199.59	
Waldoboro, W. H. Luce, collector.....	168.21	
Missouri:		
Kansas City, R. Guffin, surveyor.....	2,224.94	
St. Louis, J. O. Churchill, surveyor.....	40,174.76	
Michigan:		
Huron, H. Geer, collector.....	355.50	
Superior, C. Y. Osburn, collector.....	128.89	
Minnesota, St. Paul, C. G. Edwards, collector.....	7,179.32	
New York:		
Buffalo Creek, W. J. Morgan, collector.....	50	
Cape Vincent, G. H. Smith, collector.....	168.15	
Cape Vincent, H. E. Morse, collector.....	357.96	
Champlain, S. Moffitt, collector.....	433.55	
Genesee, H. Hebing, collector.....	7,723.42	
Oswego, H. H. Lyman, collector.....	639.10	
Oswegatchie, G. M. Gleason, collector.....	132.85	
Ohio:		
Cincinnati, A. Smith, jr., surveyor.....	76.20	
Cuyaboga, M. B. Gary, collector.....	9,265.44	
Miami, W. H. McLynan, collector.....	85.94	
Oregon, Willamette, R. P. Earhart, collector.....	107.40	
Pennsylvania, Pittsburg, J. F. Dravo, surveyor.....	6,903.43	
Rhode Island, Providence, G. P. Pomroy, collector.....	246.95	
Texas, Galveston, N. W. Cuney, collector.....	303.96	
Vermont, G. G. Benedict, collector.....	978.05	
Virginia, Newport News, H. de B. Clay, collector.....	218.74	
Washington, Puget Sound, C. M. Bradshaw, collector.....	514.93	
Wisconsin, Milwaukee, J. A. Watrous, collector.....	10,429.11	
		141,227.07

From emolument fees, customs, 1890.

California, San Diego, J. R. Berry, collector.....	841.61	
Washington, Puget Sound, C. M. Bradshaw, collector.....	1,330.32	
		2,171.93

From immigrant fund.

Alabama, Mobile, D. B. Booth, collector.....	3.00	
California:		
San Diego, J. R. Berry, collector.....	49.50	
San Francisco, T. G. Phelps, collector.....	4,015.50	
Connecticut, New Haven, A. H. Kellam, collector.....	50	
Delaware, H. M. Barlow, collector.....	9.50	
Florida:		
Key West, J. F. Horr, collector.....	2,206.50	
Pensacola, J. R. Mizell, collector.....	9.50	
St. Johns, J. E. Lee, collector.....	3.00	
Georgia:		
Brunswick, J. H. Deveaux, collector.....	7.00	
Savannah, T. F. Johnson, collector.....	6.00	
Louisiana:		
New Orleans, H. C. Warmoth, collector.....	2,029.50	
Teche, J. R. Jolley, collector.....	24.50	
Maine:		
Frenchman's Bay, J. D. Hopkins, collector.....	50	
Portland and Falmouth, F. N. Dow, collector.....	1,267.00	
Massachusetts:		
Boston and Charlestown, A. W. Beard, collector.....	16,488.50	
Barnstable, F. B. Goss, collector.....	23.50	
Gloucester, W. A. Paw, collector.....	7.00	
New Bedford, J. Taylor, collector.....	341.50	
Carried forward.....	26,492.00	178,362,213.81

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From immigrant fund—Continued.

Brought forward.....	\$26,492.00	\$178,362,213.81
Maryland, Baltimore, W. M. Marine, collector.....	27,447.50	
New York:		
New York, J. B. Erhardt, collector.....	27,141.00	
New York, J. S. Fassett, collector.....	34,532.50	
New York, F. Hendricks, collector.....	192,384.50	
New York, J. B. Weber, commissioner.....	6,143.15	
Oregon:		
Willamette, R. P. Earhart, collector.....	258.00	
Willamette, L. A. Pike, acting collector.....	35.00	
Pennsylvania, Philadelphia, T. V. Cooper, collector.....	15,632.00	
Rhode Island, Providence, G. P. Pomroy, collector.....	24.00	
Texas, Galveston, N. W. Cuney, collector.....	16.00	
Virginia:		
Newport News, H. de B. Clay, collector.....	2.00	
Norfolk and Portsmouth, R. G. Banks, collector.....	1.00	
		330,128.65

From proceeds of Government property.

Treasury Department:		
Treasury Department.....	2,116.52	
Bureau of Engraving and Printing.....	4,884.34	
National Museum.....	80.00	
Fish Commission.....	2,158.06	
Coast and Geodetic Survey.....	10,809.53	
Revenue-Cutter Service.....	7.00	
Mint.....	14,393.66	
Steamboat-Inspection Service.....	30.40	
Light-House Service.....	924.12	
Marine-Hospital Service.....	453.12	
Internal Revenue.....	415.74	
Customs.....	2,828.78	
Bureau of Immigration.....	440.00	
Public Buildings.....	6,997.85	
War Department:		
War Department.....	2,338.43	
Ordnance.....	1,444.51	
Medical and Hospital.....	2,219.03	
Quartermaster's Department.....	95,965.13	
Expenses of recruiting.....	6.10	
Signal Service.....	2,527.00	
Adjutant-General's Office.....	6.00	
Rebellion Records.....	1,750.26	
Prison property, Fort Leavenworth.....	10.50	
Engineer—		
Civil.....	13.48	
Fort.....	2.00	
Rivers and harbors.....	7,452.50	
Surveys.....	1,043.60	
Cottages at Fort Myer.....	119.00	
Navy Department:		
Navy Department.....	363.64	
Steam machinery.....	25.00	
Equipment.....	13,767.08	
Yards and Docks.....	3,174.75	
Construction and Repairs.....	9,225.15	
Steam Engineering.....	16,308.92	
Medicine and Surgery.....	23.65	
Provisions and Clothing.....	1,385.97	
Marine Corps.....	291.73	
Miscellaneous:		
Consular service.....	15.75	
Senate.....	349.62	
House of Representatives.....	1,029.56	
Public Printer.....	12,085.86	
Department of State.....	2,479.34	
Department of Justice.....	760.03	
Department of Agriculture.....	954.65	
Department of Labor.....	64.26	
Department of the Interior.....	7,621.23	
Interior—		
Freedmen's Hospital.....	44.18	
Census Office.....	259.65	
Geological Survey.....	2,996.81	
General Land Office.....	199.30	
Pension Office.....	448.90	
Indian Office.....	1,186.00	
		236,498.38

Carried forward..... 178,928,840.84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From sales of public lands.

Brought forward.....		\$178,928,840.81
Commissioner of the General Land Office, section 28, act March 3, 1891.....	\$600.00	
Alabama:		
Huntsville, Charles Hendley, receiver.....	4,281.34	
Montgomery, N. H. Alexander, receiver.....	10,253.97	
Arkansas:		
Camden, A. A. Tufts, receiver.....	2,939.42	
Dardanelle, T. D. Bumgarner, receiver.....	415.36	
Harrison, F. S. Baker, receiver.....	4,730.45	
Little Rock, M. W. Gibbs, receiver.....	1,083.31	
Arizona:		
Prescott, T. J. Butler, receiver.....	12,278.36	
Tucson, C. R. Drake, receiver.....	56,875.72	
Alaska, Sitka, N. R. Peckinpaugh, receiver.....	420.00	
California:		
Humboldt, R. M. Hutchins, late receiver.....	27.50	
Humboldt, A. J. Wiley, receiver.....	14,289.67	
Independence, J. W. Clark, receiver.....	15,017.76	
Los Angeles, Geo. W. Bryant, receiver.....	56,164.00	
Marysville, J. H. Craddock, receiver.....	16,169.68	
Redding, J. V. Scott, receiver.....	128,609.60	
Sacramento, J. F. Linthicum, receiver.....	33,269.05	
Sacramento, C. F. Gardiner, receiver.....	4,051.02	
San Francisco, T. B. Shannon, receiver.....	101,724.32	
Stockton, Otis Perrin, receiver.....	43,737.22	
Susanville, M. P. Hall, receiver.....	35,458.57	
Visalia, R. L. Freeman, receiver.....	76,988.93	
Colorado:		
Akron, Geo. C. Reed, receiver.....	8,666.03	
Central City, S. V. Newell, receiver.....	9,427.22	
Del Norte, T. F. Anderson, receiver.....	22,129.00	
Denver, C. E. Hagar, receiver.....	51,262.48	
Durango, D. L. Sheets, receiver.....	21,376.05	
Gunnison, H. F. Lake, receiver.....	8,698.10	
Glenwood Springs, C. C. Parks, receiver.....	14,972.24	
Hugo, L. E. Foote, receiver.....	3,979.88	
Leadville, W. L. Thompson, receiver.....	18,399.73	
Lamar, C. C. Goodale, receiver.....	11,239.60	
Montrose, H. C. Fink, receiver.....	6,875.89	
Pueblo, J. J. Lambert, receiver.....	55,485.77	
Sterling, N. H. Meldrum, receiver.....	7,325.27	
Florida:		
Gainesville, V. J. Shipman, receiver.....	16,286.24	
Gainesville, Z. T. Crawford, late receiver.....	1,044.90	
Indiana, Commissioner of the General Land Office.....	3.90	
Illinois, Commissioner of the General Land Office.....	1,498.31	
Iowa, Des Moines, Fred Babcock, receiver.....	1,888.46	
Idaho:		
Blackfoot, W. H. Danilson, receiver.....	39,859.90	
Boise City, Joseph Perrault, receiver.....	26,292.11	
Coeur d'Alene, J. R. Sanburn, receiver.....	5,577.24	
Hailey, T. A. Starth, receiver.....	15,058.53	
Hailey, C. O. Stockslager, late receiver.....	419.92	
Lewiston, R. J. Monroe, receiver.....	30,248.16	
Kansas:		
Garden City, Jesse Taylor, receiver.....	11,648.41	
Kirwin, W. H. Caldwell, receiver.....	16,722.02	
Larned, E. L. Chapman, receiver.....	9,279.18	
Oberlin, J. B. McGonigal, receiver.....	33,173.42	
Salina, C. W. Banks, receiver.....	6,996.80	
Topeka, J. Lee Knight, receiver.....	974.40	
Wa Keeney, Hill P. Wilson, receiver.....	41,122.28	
Louisiana:		
Natchitoches, A. E. Lemee, receiver.....	2,143.86	
New Orleans, A. S. Jackson, receiver.....	16,795.84	
Michigan:		
Grayling, S. P. Youngs, receiver.....	18,379.96	
Grayling, W. H. Aplin, receiver.....	3,298.10	
Marquette, T. D. Meads, receiver.....	41,622.81	
Mississippi, Jackson, A. H. McKee, receiver.....	10,144.16	
Minnesota:		
Crookston, L. K. Aaker, receiver.....	20,196.14	
Duluth, S. L. Frazer, receiver.....	71,551.83	
Marshall, E. P. Freeman, receiver.....	16,631.28	
St. Cloud, W. Westernman, receiver.....	16,870.48	
Taylors Falls, J. Walfrid, receiver.....	13,627.98	
Missouri:		
Boonville, W. A. Smiley, receiver.....	4,586.90	
Ironton, W. B. Newman, receiver.....	8,147.86	
Springfield, H. R. Williams, receiver.....	9,619.05	
Carried forward.....	1,370,927.94	178,928,840.84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From sales of public lands—Continued.

Brought forward	\$1,370,927.94	\$178,928,840.84
Montana:		
Bozeman, J. T. Carlin, receiver	\$35,570.00	
Helena, G. M. Bourquin, receiver	126,200.19	
Lewistown, G. W. Cook, receiver	40,968.58	
Miles City, A. T. Campbell, receiver	6,192.22	
Missoula, J. B. Catlin, receiver	50,033.42	
Nebraska:		
Alliance, J. H. Danskin, receiver	24,710.87	
Bloomington, J. E. Kelly, receiver	6,952.46	
Broken Bow, J. Whitehead, receiver	15,142.56	
Chadron, T. F. Powers, receiver	31,648.92	
Grand Island, D. C. Hall, receiver	14,329.05	
Lincoln, J. Teeters, receiver	1,173.93	
McCook, D. E. Bomgardner, receiver	33,240.12	
Neligh, A. Lundvall, receiver	4,890.26	
Neligh, H. E. Kryger, receiver	1,801.19	
North Platte, A. S. Baldwin, receiver	10,782.44	
North Platte, W. H. C. Woodhurst, jr., receiver	11,413.18	
O'Neill, A. L. Towle, receiver	9,346.77	
Sidney, M. M. Neeves, receiver	16,728.70	
Valentine, E. M. Love, receiver	12,524.30	
Nevada:		
Carson, G. C. Thaxter, receiver	195.00	
Carson, W. G. Clarke, receiver	1,807.30	
Eureka, W. E. Griffin, receiver	2,269.67	
New Mexico:		
Clayton, H. C. Pickles, receiver	303.06	
Folsom, H. C. Pickles, receiver	6,174.81	
Las Cruces, Q. Vance, receiver	6,921.24	
Roswell, F. Lesnet, receiver	56,485.95	
Santa Fe, W. M. Berger, receiver	13,933.66	
North Dakota:		
Bismarck, Asa Fisher, receiver	10,936.65	
Devil's Lake, J. A. Percival, receiver	38,805.27	
Fargo, N. Davis, receiver	43,615.18	
Grand Forks, J. I. Stokes, receiver	25,630.77	
Minot, W. C. Plummer, receiver	595.13	
Ohio, Commissioner General Land Office	31.41	
Oregon:		
Burns, H. Kelley, receiver	13,948.27	
Lakeview, C. U. Snider, receiver	22,121.46	
La Grande, A. C. McClelland, receiver	104,622.12	
Oregon City, B. F. Burch, receiver	62,240.94	
Oregon City, P. Paquet, receiver	9,332.37	
Roseburg, A. M. Crawford, receiver	46,647.39	
The Dalles, Thos. S. Lang, receiver	93,550.34	
Oklahoma:		
Beaver, W. T. Walker, receiver	48.57	
Guthrie, C. M. Barnes, receiver	18,396.06	
Kingfisher, J. V. Admire, receiver	16,429.20	
Oklahoma City, J. C. Delaney, receiver	28,423.84	
South Dakota:		
Aberdeen, C. J. MacLeod, receiver	25,130.00	
Chamberlain, W. T. La Follette, receiver	3,401.60	
Huron, O. W. Bair, receiver	11,716.92	
Rapid City, G. V. Ayres, receiver	27,139.52	
Mitchell, R. W. Wheelock, receiver	19,241.39	
Pierre, E. W. Eakin, receiver	1,831.86	
Watertown, R. E. Carpenter, receiver	35,360.19	
Yankton, B. S. Williams, receiver	7,953.12	
Utah, Salt Lake City, H. Sherman, jr., receiver	92,454.27	
Washington:		
North Yakima, T. M. Vance, receiver	1,542.81	
North Yakima, W. H. Hare, receiver	18,372.23	
Olympia, J. R. Welty, receiver	92,051.16	
Spokane Falls, J. H. Hughes, receiver	66,303.56	
Seattle, C. M. Ogden, receiver	113,345.64	
Vancouver, S. Swetland, receiver	49,763.13	
Waterville, F. M. Dallam, receiver	40,110.62	
Walla Walla, J. C. Painter, receiver	47,966.20	
Wisconsin:		
Ashland, R. C. Heydlauff, receiver	32,703.75	
Eau Claire, F. R. Farr, receiver	2,246.91	
Menasha, C. F. Augustin, receiver	812.32	
Wausau, R. H. Johnson, receiver	23,355.64	
Wyoming:		
Buffalo, A. C. Coble, receiver	16,560.96	
Buffalo, J. H. Lott, receiver	3,450.65	
Cheyenne, Le Roy Grant, receiver	27,153.04	
Douglas, M. C. Barrow, receiver	3,057.55	
Carried forward	3,211,077.89	178,928,840.84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From sales of public lands—Continued.

Brought forward	\$3,211,077.89	\$178,928,840.84
Wyoming—Continued.		
Evanston, F. M. Foote, receiver	35,312.23	
Evanston, E. S. Crocker, receiver	116.10	
Lander, H. G. Nickerson, receiver	3,354.31	
Sundance, A. P. Hanson, receiver	11,515.05	
		3,261,875.58

From registers and receivers' fees.

Alabama:		
Huntsville, C. Hendley, receiver	10,929.88	
Montgomery, H. H. Alexander, receiver	13,922.86	
Arkansas:		
Camden, A. A. Tufts, receiver	7,616.29	
Dardanelle, T. D. Bumgarner, receiver	3,324.54	
Harrison, F. S. Baker, receiver	12,984.85	
Little Rock, M. W. Gibbs, receiver	6,493.93	
Arizona:		
Prescott, T. J. Butler, receiver	6,372.61	
Tucson, C. R. Drake, receiver	4,270.95	
Alaska, Sitka, N. R. Peckinpough, receiver	110.00	
California:		
Humboldt, A. J. Wiley, receiver	2,241.48	
Independence, J. W. Clark, receiver	1,258.53	
Los Angeles, G. W. Bryant, receiver	13,326.50	
Marysville, J. H. Craddock, receiver	3,870.49	
Redding, J. V. Scott, receiver	10,757.40	
Sacramento, C. F. Gardner, receiver	1,153.77	
Sacramento, J. F. Linthicum, receiver	4,588.25	
San Francisco, T. B. Shannon, receiver	18,181.53	
Stockton, O. Perrin, receiver	5,766.86	
Susanville, W. P. Hall, receiver	5,094.09	
Visalia, R. L. Freeman, receiver	18,103.06	
Colorado:		
Akron, G. C. Reed, receiver	8,111.33	
Central City, S. V. Newell, receiver	3,230.14	
Del Norte, F. T. Anderson, receiver	3,814.65	
Denver, C. E. Hagar, receiver	8,779.98	
Durango, D. L. Sheets, receiver	3,450.01	
Gunnison, H. F. Lake, receiver	1,446.70	
Glenwood Springs, C. C. Parks, receiver	4,207.11	
Hugo, L. E. Foote, receiver	2,522.22	
Leadville, W. L. Thompson, receiver	2,829.52	
Lamar, C. C. Goodale, receiver	3,927.09	
Montrose, H. C. Fink, receiver	2,820.98	
Pueblo, J. J. Lambert, receiver	10,546.05	
Sterling, N. H. Meldrum, receiver	8,564.87	
Florida, Gainesville, V. J. Shipman, receiver	17,008.49	
Indiana, Commissioner General Land Office	13.87	
Illinois, Commissioner General Land Office	47.89	
Iowa, Des Moines, F. Babcock, receiver	976.97	
Idaho:		
Blackfoot, W. H. Danilson, receiver	8,000.90	
Boisé City, J. Perrault, receiver	5,142.79	
Coeur d'Alene, J. R. Sanburn, receiver	2,598.69	
Hailey, T. A. Starrh, receiver	3,273.25	
Hailey, C. O. Stockslager, late receiver	649.45	
Lewiston, R. J. Monroe, receiver	5,339.13	
Kansas:		
Garden City, Jesse Taylor, receiver	11,356.71	
Kirwin, W. H. Caldwell, receiver	4,332.11	
Larned, E. L. Chapman, receiver	5,440.97	
Oberlin, J. B. McGonigal, receiver	13,356.25	
Salina, C. W. Banks, receiver	3,026.64	
Topcka, J. L. Knight, receiver	345.90	
Wa Keeney, H. P. Wilson, receiver	22,765.34	
Wa Keeney, J. Schlyer, receiver	1,073.87	
Louisiana:		
Natchitoches, A. E. Lemee, receiver	3,644.19	
New Orleans, A. S. Jackson, receiver	11,657.14	
Michigan:		
Grayling, H. H. Aplin, receiver	746.86	
Grayling, S. P. Youngs, receiver	583.95	
Marquette, T. D. Meads, receiver	7,885.64	
Minnesota:		
Crookston, L. K. Aaker, receiver	11,353.14	
Duluth, S. L. Frazer, receiver	20,095.82	
Marshall, E. P. Freeman, receiver	7,136.90	
St. Cloud, W. Westerman, receiver	10,123.07	
Taylor's Falls, J. Walfrid, receiver	2,776.34	
Carried forward	395,394.79	182,190,716.42

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From registers and receivers' fees—Continued.

Brought forward.....	\$395,394.79	\$182,190,716.42
Mississippi: Jackson, A. H. McKee, receiver.....	21,817.35	
Missouri:		
Boonville, W. A. Smiley, receiver.....	5,475.62	
Ironton, W. B. Newman, receiver.....	5,902.74	
Springfield, H. R. Williams, receiver.....	13,679.11	
Montana:		
Bozeman, J. T. Carlin, receiver.....	6,530.00	
Helena, G. M. Bourquin, receiver.....	19,049.37	
Lewiston, G. W. Cook, receiver.....	3,953.37	
Miles City, A. T. Campbell, receiver.....	2,638.87	
Missoula, J. B. Catlin, receiver.....	8,040.21	
Nebraska:		
Alliance, J. H. Danskin, receiver.....	5,491.38	
Bloomington, J. E. Kelley, receiver.....	2,154.85	
Broken Bow, J. Whitehead, receiver.....	3,018.73	
Chadron, T. F. Powers, receiver.....	8,647.75	
Grand Isle, D. C. Hall, receiver.....	3,802.12	
Lincoln, J. Teeters, receiver.....	546.32	
McCook, D. E. Bomgardner, receiver.....	9,280.49	
Neligh, A. Lundvall, receiver.....	1,786.81	
Neligh, H. E. Kryger, receiver.....	897.21	
North Platte, A. S. Baldwin, receiver.....	5,720.49	
North Platte, W. H. C. Woodhurst, jr., receiver.....	5,475.56	
O'Neill, A. L. Towle, receiver.....	21,005.42	
Sidney, M. M. Neeves, receiver.....	14,056.20	
Valentine, E. M. Love, receiver.....	6,263.35	
Nevada:		
Carson, W. G. Clarke, receiver.....	1,002.00	
Carson, G. C. Thaxter, receiver.....	159.92	
Eureka, W. E. Griffin, receiver.....	759.22	
New Mexico:		
Folsom, H. C. Pickles, receiver.....	3,247.77	
Las Cruces, Q. Vance, receiver.....	3,338.18	
Roswell, F. Lesnet, receiver.....	2,942.31	
Santa Fe, W. M. Berger, receiver.....	7,197.17	
North Dakota:		
Bismarck, Asa Fisher, receiver.....	13,158.87	
Devil's Lake, J. A. Percival, receiver.....	13,775.54	
Fargo, N. Davis, receiver.....	20,050.91	
Grand Forks, J. I. Stokes, receiver.....	9,167.68	
Minot, W. C. Plummer, receiver.....	350.85	
Oklahoma:		
Beaver, W. T. Walker, receiver.....	3,778.85	
Guthrie, C. M. Barnes, receiver.....	49,483.39	
Kingfisher, J. V. Admire, receiver.....	36,509.06	
Oklahoma City, J. C. Delaney, receiver.....	60,903.59	
Oregon:		
Burns, H. Kelley, receiver.....	2,203.75	
Lake View, C. U. Snider, receiver.....	3,357.63	
La Grange, A. C. McClellan, receiver.....	12,771.77	
Oregon City, B. F. Burch, receiver.....	11,814.23	
Oregon City, P. Paquet, receiver.....	2,442.50	
Roseburg, A. M. Crawford, receiver.....	13,058.64	
The Dalles, F. S. Lang, receiver.....	13,792.58	
South Dakota:		
Aberdeen, C. J. MacLeod, receiver.....	7,417.96	
Chamberlain, W. T. La Follette, receiver.....	6,782.40	
Huron, O. W. Bair, receiver.....	9,234.23	
Mitchell, R. W. Wheelock, receiver.....	7,201.95	
Pierre, E. W. Eakin, receiver.....	3,021.60	
Rapid City, G. V. Ayres, receiver.....	8,036.03	
Watertown, R. E. Carpenter, receiver.....	38,961.21	
Yankton, B. S. Williams, receiver.....	3,453.61	
Utah, Salt Lake City, H. Sherman, jr., receiver.....	14,531.80	
Washington:		
North Yakima, T. M. Vance, receiver.....	1,581.63	
North Yakima, W. H. Hare, receiver.....	3,883.69	
Olympia, J. R. Welty, receiver.....	9,642.20	
Spokane Falls, J. H. Hughes, receiver.....	16,719.15	
Seattle, C. M. Orden, receiver.....	12,590.17	
Vancouver, S. Swetland, receiver.....	13,151.25	
Walla Walla, J. C. Painter, receiver.....	6,755.70	
Waterville, F. M. Dallam, receiver.....	7,161.47	
Wisconsin:		
Ashland, R. C. Heydlauff, receiver.....	11,556.55	
Eau Claire, F. R. Farr, receiver.....	4,104.70	
Menasha, C. F. Augustin, receiver.....	807.21	
Wausau, R. H. Johnson, receiver.....	4,828.33	
Wyoming:		
Buffalo, A. C. Coble, receiver.....	1,480.06	
Carried forward.....	1,048,797.42	182,190,716.42

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From registers and receivers' fees—Continued.

Brought forward.....	\$1,048,797.42	\$182,190,716.42
Wyoming—Continued.		
Buffalo, J. H. Lott, receiver.....	432.45	
Cheyenne, LeR. Grant, receiver.....	6,023.73	
Douglas, M. C. Barrow, receiver.....	1,483.50	
Evanston, F. M. Foote, receiver.....	7,122.48	
Lander, H. G. Nickerson, receiver.....	521.38	
Sundance, A. P. Hanson, receiver.....	2,017.55	
		1,066,403.51

From Indian lands, etc.

Indian moneys, proceeds of labor, etc.....	\$112,581.90	
Reimbursement to United States on account appropriation for Menomonee Indians.....	75,000.00	
Reimbursement to United States on account of appropriation to meet interest on nonpaying Indian trust-fund stocks.....	221.56	
Proceeds Absentee Shawnee Indian lands.....	200.00	
Proceeds Cherokee school lands.....	350.87	
Proceeds Flathead patented lands, Bitter Root Valley.....	14,114.53	
Proceeds Kansas Indian lands.....	1,070.15	
Proceeds Miami Indian lands.....	8.28	
Proceeds New York Indian lands in Kansas.....	7,076.52	
Proceeds Omaha Indian lands.....	9,324.07	
Proceeds Osage Indian lands.....	20,727.82	
Proceeds Osage ceded lands.....	1.25	
Proceeds Otoe and Missouri Indian lands.....	8,361.53	
Proceeds Pawnee Indian lands.....	105,169.58	
Proceeds Pottawatomie Reservation, Indian Territory.....	1,813.28	
Proceeds Sac and Fox of Missouri Indian lands.....	371.05	
Proceeds Shoshone and Bannock Indian lands.....	158,531.26	
Proceeds Sioux Indian Reservation in Minnesota and Dakota.....	4,458.87	
Proceeds, Sioux Indian lands, act Mar. 2, 1889.....	8,417.94	
Proceeds Ute Indian lands.....	84,617.30	
Proceeds Umatilla Indian lands.....	77,697.42	
Interest on deferred payments, sales of Indian lands.....	21,319.61	
Interest on Indian trust-fund stocks.....	15,553.93	
Indian trust fund, act Apr. 1, 1880.....	8,350.17	
Value of logs cut on Menomonee Indian Reservation.....	239,053.40	
		974,392.29

From War and Navy Departments.

War Department, sales of ordnance material.....	\$63,137.55	
Navy Department:		
Sales of ordnance material.....	37,512.21	
Sales of condemned naval vessels.....	31,854.12	
Sales of small arms.....	502.59	
Sales of navy-yard lands, Brooklyn, N. Y.....	593,860.33	
Clothing and small stores fund.....	337,847.51	
Naval Hospital fund.....	173,878.24	
Pay of the Navy deposit fund.....	186,429.50	
Navy pension fund.....	420,000.00	
		1,845,112.05

From internal revenue.

Commissioner of Internal Revenue, documentary stamps.....	\$8.50	
Alabama:		
First district, M. A. Foote, collector.....	694.06	
Second district, R. A. Moseley, jr., collector.....	102,210.77	
Arkansas district, H. M. Cooper, collector.....	95,900.03	
California:		
First district, J. C. Quinn, collector.....	1,888,487.15	
Fourth district, H. W. Byington, collector.....	382,719.87	
Colorado district, J. M. Freeman, collector.....	323,884.20	
Connecticut district, J. I. Hutchinson, collector.....	933,189.79	
Florida district, Dennis Eagan, collector.....	471,906.15	
Georgia district, W. H. Johnson, collector.....	481,863.60	
Illinois:		
First district, C. Mamer, collector.....	10,883,830.21	
Fifth district, J. S. Starr, collector.....	20,841,490.98	
Eighth district, L. S. Wilcox, collector.....	4,570,924.39	
Thirteenth district, D. Hogan, collector.....	508,142.30	
Indiana:		
Sixth district, J. O. Cravens, collector.....	2,533,013.81	
Seventh district, J. P. Throop, collector.....	3,950,833.90	
Carried forward.....	47,969,099.71	186,076,624.27

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From internal revenue—Continued.

Brought forward.....	\$47,969,099.71	\$186,076,624.27
Iowa:		
Third district, J. S. Lothrop, collector.....	175,195.02	
Fourth district, Louis Weinstein, collector.....	302,057.62	
Kansas district, C. Leland, jr., collector.....	293,777.81	
Kentucky:		
Second district, John Feland, collector.....	3,374,652.08	
Fifth district, Albert Scott, collector.....	10,281,107.08	
Sixth district, D. M. Comingore, collector.....	3,129,617.08	
Seventh district, T. C. McDowell, collector.....	2,738,842.30	
Eighth district, A. R. Burnam, collector.....	2,300,765.33	
Louisiana district:		
R. W. Francis, ex-stamp agent.....	650.00	
A. T. Wimberly, collector.....	452,204.09	
W. W. Chisolm, collector.....	189,332.99	
H. C. Powers, collector.....	113,295.21	
Massachusetts district, F. E. Orcutt, collector.....	2,462,209.61	
Maryland district, F. S. Hill, collector.....	3,289,911.23	
Michigan:		
First district, J. H. Stone, collector.....	2,096,396.73	
Fourth district, J. Steketee, collector.....	190,678.26	
Minnesota district, M. Johnson, collector.....	2,274,721.44	
Mississippi district, H. B. Sheppard, collector.....	1,250.00	
Missouri:		
First district, C. F. Weneker, collector.....	8,079,575.48	
Sixth district, H. F. Devol, collector.....	472,887.58	
Montana district, J. H. Mills, collector.....	190,584.18	
New York:		
First district, E. Nathan, collector.....	4,228,294.79	
Second district, M. Kerwin, collector.....	1,989,631.87	
Third district, F. Eidman, collector.....	6,222,895.66	
Fourteenth district, R. H. Hunter, collector.....	1,857,989.30	
Twenty-first district, A. Von Landberg, collector.....	1,056,551.41	
Twenty-eighth district, C. E. Fitch, collector.....	2,326,976.02	
New Hampshire district, J. E. French, collector.....	543,317.78	
New Jersey:		
First district, Isaac Moffit, collector.....	207,448.88	
Fifth district, G. H. Large, collector.....	4,187,579.15	
New Mexico district, L. A. Hughes, collector.....	39,778.23	
Nebraska district, John Peters, collector.....	4,912,947.05	
North Carolina:		
Fourth district, E. A. White, collector.....	971,568.69	
Fifth district, M. M. Rollins, collector.....	1,415,120.70	
Ohio:		
First district, D. M. McClung, collector.....	9,960,302.78	
Tenth district, G. P. Waldorf, collector.....	715,417.81	
Eleventh district, M. Boggs, collector.....	1,154,706.18	
Eighteenth district, W. H. Gabriel, collector.....	1,089,328.69	
Oregon district, M. Weidler, collector.....	398,601.01	
Pennsylvania:		
First district, D. Martin, collector.....	30,351.94	
First district, W. H. Brooks, collector.....	3,776,933.11	
Ninth district, Sam Matt Fridy, collector.....	2,185,071.90	
Twelfth district, T. F. Penman, collector.....	611,469.68	
Twenty-third district, S. D. Warrncastle, collector.....	2,023,062.89	
Twenty-third district, H. J. Mitchell, acting collector.....	2,551,666.99	
South Carolina district, E. A. Webster, collector.....	73,151.99	
Tennessee:		
Second district, W. A. Allen, collector.....	60,406.23	
Second district, A. B. Bowman, collector.....	54,318.26	
Second district, H. G. Lady, acting collector.....	36,974.88	
Fifth district, D. A. Nunn, collector.....	1,125,163.46	
Texas:		
Third district, J. W. Burke, collector.....	208,951.46	
Fourth district, J. W. Hearne, collector.....	103,721.33	
Virginia:		
Second district, J. D. Brady, collector.....	1,794,936.09	
Sixth district, P. H. McCaull, collector.....	1,120,382.66	
West Virginia district, A. B. White, collector.....	812,490.43	
Wisconsin:		
First district, H. Fink, collector.....	3,324,304.46	
Second district, E. M. Rogers, collector.....	484,297.98	

153,971,072.57

From consular fees.

Acapulco, Mexico, J. F. McCaskey, consul.....	237.00
Aix la Chapelle, Germany:	
S. B. Zeigler, consul.....	494.50
F. Bertram, vice-consul.....	1,724.17
H. Haywood, vice-consul.....	382.50

Carried forward..... 2,838.17 340,047,696.84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward.....	\$2,838.17	\$340,047,696.84
Algiers, Africa, C. T. Grellet, consul.....	155.00	
Amoy, China, E. Bedloe, consul.....	1,258.00	
Amherstburg, Canada:		
J. Turner, consul.....	591.00	
J. W. Hine, consul.....	227.50	
Amsterdam, Netherlands, T. M. Schleier, consul.....	2,673.97	
Antwerp, Belgium:		
J. H. Steuart, consul.....	2,850.50	
S. H. Haine, vice-consul.....	210.16	
Annaberg, Germany, D. B. Hubbard, consul.....	3,613.50	
Antigua, West Indies:		
J. S. Bradford, consul.....	455.50	
S. Galbraith, vice-consul.....	98.50	
Apia, Friendly Islands:		
H. M. Sewall, consul-general.....	24.50	
W. Blacklock, vice-consul-general.....	32.25	
Athens, Greece, I. J. Manatt, consul.....	31.50	
Auckland, New Zealand, J. D. Connolly, consul.....	483.00	
Barbadoes, West Indies, E. A. Dimmick, consul.....	965.00	
Barranquilla, Colombia:		
J. Nickens, consul.....	3,716.80	
T. H. Candor, vice and deputy consul.....	550.00	
Barcelona, Spain, H. W. Bowen, consul.....	270.00	
Barmen, Germany:		
A. G. Studer, consul.....	2,657.31	
F. Hessenbruch, vice-consul.....	937.17	
Bahia, Brazil:		
D. N. Burke, consul.....	678.50	
W. O. Thomas, consul.....	319.00	
Baracoa, Cuba, W. B. Dickey, consul.....	1,006.50	
Basle, Switzerland, G. Gifford, consul.....	1,772.50	
Bermuda, West Indies:		
H. M. Beckwith, consul.....	960.01	
W. K. Sullivan, consul.....	329.00	
J. B. Heyl, vice and deputy consul.....	307.00	
Berlin, Germany, W. H. Edwards, consul-general.....	7,173.44	
Belfast, Ireland, S. G. Ruby, consul.....	4,844.13	
Beirut, Syria, E. Bissinger, consul.....	281.07	
Birmingham, England, J. Jarrett, consul.....	4,267.80	
Bombay, India, H. Ballentine, jr., vice-consul.....	137.00	
Bordeaux, France, A. G. Knowles, consul.....	4,454.05	
Bradford, England, J. A. Tibbits, consul.....	3,739.82	
Bremen, Germany:		
H. M. Starkloff, consul.....	4,335.61	
L. Strube, consul.....	292.31	
Breslau, Germany, J. E. Hayden, consul.....	2,955.01	
Bristol, England:		
A. Delille, widow J. D. Delille, late consul.....	231.60	
L. A. Lathrop, consul.....	1,000.02	
Brockville, Canada, J. F. Ellis, consul.....	982.25	
Brunswick, Germany, L. A. Spalding, consul.....	2,025.50	
Brussels, Belgium, G. W. Roosevelt, consul.....	3,836.93	
Buenos Ayres, Argentine Republic, E. L. Baker, consul.....	1,331.00	
Cardenas, Cuba:		
S. P. C. Henriques, consul.....	512.50	
J. B. Hamel, vice-consular agent.....	80.00	
Castellamare, Italy, A. M. Wood, consul.....	1,978.00	
Cardiff, Wales, E. R. Jones, consul.....	538.96	
Callao, Peru, A. J. Dangherty, consul.....	220.50	
Calcutta, India, S. Merrill, consul.....	5,217.00	
Canton, China, C. Seymour, consul.....	3,054.50	
Catania, Sicily, C. Heath, consul.....	1,395.46	
Cairo, Egypt:		
L. B. Hunt, vice-consul-general.....	136.50	
J. A. Anderson, agent and consul-general.....	17.50	
Cadiz, Spain, R. W. Turner, consul.....	183.50	
Cape Haitien, Haiti, S. Goutier, consul.....	710.00	
Cape Town, Africa, G. F. Hollis, consul.....	138.50	
Ceylon, India, W. Morey, consul.....	734.41	
Charlottetown, Prince Edward Island, I. C. Hall, consul.....	1,116.33	
Chatbam, Canada, W. H. H. Webster, commercial agent.....	2,437.45	
Cheumnitz, Germany, H. F. Merritt, consul.....	7,617.65	
Chin Kiang, China, A. C. Jones, consul.....	23.00	
Cienfuegos, Cuba, H. A. Ehninger, consul.....	1,282.50	
Christiania, Norway, G. Gade, consul.....	1,120.00	
Clifton, Canada:		
A. A. Brown, consul.....	30.00	
H. M. Hard, consul.....	150.50	
J. F. Bampfild, vice-consul.....	20.00	
H. L. Arnold, consul.....	212.50	

Carried forward.....	100,824.64	340,047,696.84
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STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward	\$100,824.46	\$340,047,696.84
Coaticook, Canada, A. W. Street, consul	1,261.50	
Cognac, France:		
W. S. Preston, consul	1,859.19	
N. J. George, consul	1.50	
Cologne, Germany:		
W. D. Wamer, consul	2,818.73	
G. W. Mallinckrodt, vice-consul	126.37	
Colon, Colombia:		
W. E. Sims, consul	824.50	
T. Robinson, vice-consul	585.98	
G. W. Clammann, vice-consul	278.00	
Copenhagen, Denmark, H. B. Ryder, consul	712.50	
Constantinople, Turkey:		
Z. T. Sweeney, consul-general	581.13	
W. Albert, vice-consul-general	420.37	
Cork, Ireland, J. J. Piatt, consul	267.00	
Crefeld, Germany, E. Blake, consul	3,585.92	
Demerara, British Guiana:		
W. T. Walthall, consul	500.00	
P. Carroll, consul	32.00	
Denia, Spain:		
J. D. Arquimbau, consul	660.00	
O. Malmros, consul	33.00	
Dresden, Germany, A. Palmer, consul	2,763.00	
Dublin, Ireland, A. J. Reid, consul	1,635.50	
Dunfermline, Scotland, J. D. Reid, consul	3,218.61	
Dundee, Scotland, A. B. Wood, consul	3,926.55	
Dusseldorf, Germany, D. J. Partello, consul	1,362.50	
Fayal, Azores, S. W. Dabney, consul	155.00	
Florence, Italy, J. V. Long, consul	1,471.00	
Fuchau, China, S. L. Gracey, consul	408.00	
Fort Erie, Canada, O. Bedell, consul	453.00	
Frankfort, Germany, F. H. Mason, consul-general	4,066.21	
Funchal, Madeira, J. F. Healey, consul	139.50	
Gaspé Basin, Canada, A. F. Dickson, consul	33.50	
Geneva, Switzerland, R. J. Hemmick, consul	540.50	
Genoa, Italy, J. Fletcher, consul	2,197.93	
Ghent, Belgium:		
J. E. Osborne, consul	1,529.67	
G. Verhulst, vice-consul	55.45	
Gibraltar, Spain, H. J. Sprague, consul	402.50	
Glasgow, Scotland, L. W. Brown, consul	4,420.91	
Goderich, Canada, R. S. Chilton, consul	92.50	
Gothenberg, Sweden, C. H. Shepard, consul	1,384.90	
Guatemala:		
J. J. Peterson, consul	7.50	
S. Kimberly, secretary legation	140.78	
Guadeloupe, West Indies, C. Bartlett, consul	110.00	
Guaymas, Mexico, A. Willard, consul	422.50	
Guayaquil, Ecuador:		
W. B. Sorsby, consul-general	639.00	
M. Reinberg, vice-consul-general	561.50	
Guelp, Canada, L. S. Hunt, consul	1,485.50	
Haiti, West Indies, F. Douglas, minister	1,330.50	
Halifax, Nova Scotia, W. G. Frye, consul	3,158.50	
Hamilton, Canada, W. Monaghan, consul	892.50	
Hamburg, Germany:		
C. H. Burke, consul	2,207.04	
C. F. Johnson, consul	6,154.11	
Hankow, China, H. W. Andrews	248.94	
Havana, Cuba:		
R. O. Williams, consul-general	21,263.01	
A. Badeau, consul-general	500.00	
J. A. Springer, vice-consul-general	2,598.21	
Havre, France, O. F. Williams, consul	1,880.50	
Hong-Kong, China:		
O. H. Simons, consul	6,433.05	
J. W. Walker, consul-general	1,840.55	
Honolulu, Hawaiian Islands, H. W. Severance, consul-general	4,330.50	
Horgen, Switzerland, L. T. Adams, consul	882.50	
Huddersfield, England, W. P. Smyth, consul	4,071.43	
Italy, A. G. Porter, minister	40.00	
Jerusalem, Syria:		
H. Gillman, consul	15.00	
S. Merrill, consul	53.50	
Kanagawa, Japan:		
C. R. Greathouse, consul	910.91	
G. H. Seidmore, consul	3,246.52	
W. D. Tillotson, consul-general	6,208.00	
Kehl, Germany, E. Johnson, consul	1,937.53	
Carried forward	219,258.64	340,047,696.84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward.....	\$219, 258. 64	\$340, 047, 696. 84
Kingston, Canada, M. H. Twitchell, consul.....	627. 00	
Kingston, Jamaica:		
W. R. Estes, consul.....	1, 691. 67	
R. W. Bayley, vice-consul.....	111. 26	
Korea, A. Heard, consul.....	25. 48	
La Guayra, Venezuela:		
W. S. Bird, consul.....	283. 50	
P. C. Hanna, consul.....	253. 00	
Leeds, England, F. H. Wigfall, consul.....	2, 048. 30	
Leghorn, Italy:		
W. T. Rice, consul.....	1, 260. 74	
E. Masi, vice-consul.....	723. 34	
Leipsic, Germany, H. W. Diederick, consul.....	4, 919. 00	
Leith, Scotland, W. Bruce, consul.....	1, 979. 00	
Levuka, Fiji Islands, A. A. St. John, commercial agent.....	4. 50	
Liberia, Africa:		
B. Y. Payne, consul.....	17. 50	
A. Clark, minister and consul-general.....	37. 50	
E. E. Smith, minister.....	2. 50	
Liege, Belgium, J. R. Danforth (see Verviers), consul.....	2, 228. 14	
Liverpool, England, T. H. Sherman, consul.....	10, 210. 43	
London, England:		
J. C. New, consul.....	10, 131. 79	
Morton, Rose & Co.....	327, 687. 69	
London, Canada, H. Z. Leonard, consul.....	842. 00	
Lyon, France, E. B. Fairfield, consul.....	4, 530. 61	
Magdeburg, Germany, A. H. Washburn, commercial agent.....	655. 25	
Malaga, Spain, T. M. Newson, consul.....	1, 061. 59	
Malta (island), Mediterranean:		
J. Worthington, consul.....	61. 00	
J. F. Balbi, consul.....	15. 00	
Manchester, England, W. F. Grinnell, consul.....	5, 354. 67	
Managua, Nicaragua, W. Newell, consul.....	3. 50	
Manila, Philippine Islands, A. R. Webb, consul.....	691. 50	
Mannheim, Germany, J. F. Winter, consul.....	2, 278. 70	
Martinique, West Indies, A. B. Keevil, consul.....	215. 00	
Marseilles, France:		
A. Brandt, vice-consul.....	605. 54	
C. B. Trail, consul.....	3, 784. 18	
Maracaibo, Venezuela, E. H. Plumacher, consul.....	2, 481. 45	
Matamoros, Mexico:		
J. B. Richardson, consul.....	316. 50	
J. F. Valls, consul.....	30. 00	
Matanzas, Cuba:		
J. H. Springer, vice-consular agent.....	190. 00	
H. Heidegger, vice-consul.....	293. 16	
F. H. Pierce, consul.....	115. 00	
Mayence, Germany, J. H. Smith, commercial agent.....	3, 396. 27	
Melbourne, Australia, G. H. Wallace, consul-general.....	1, 191. 50	
Merida, Mexico, E. H. Thompson, consul.....	1, 549. 00	
Messina, Italy:		
W. S. Jones, consul.....	1, 179. 66	
W. Brush, consul.....	1, 679. 59	
L. Pirrone, consul.....	31. 32	
Mexico, R. Guenther, consul-general.....	341. 57	
Milan, Italy, G. W. Pepper, consul.....	377. 82	
Monrovia, Africa, B. Y. Payne, consul.....	27. 50	
Montreal, Canada, C. L. Knapp, consul.....	3, 881. 25	
Montevideo, Uruguay, F. D. Hill, consul.....	836. 00	
Morrisburgh, Canada, W. A. Schofield, consul.....	258. 50	
Munich, Germany, F. W. Catlin, consul.....	1, 778. 50	
Nagasaki, Japan:		
W. H. Abercrombie, consul.....	59. 75	
H. Stout, consul.....	7. 50	
Nantes, France:		
H. D. Bennett, consul.....	102. 50	
H. de S. Dupin, consul.....	325. 68	
Naples, Italy, J. S. Twells, consul.....	2, 240. 11	
Nassau, West Indies, T. J. McLain, jr., consul.....	812. 00	
New Castle, England, H. W. Metcalf, consul.....	1, 637. 95	
Ningpo, China, J. Fowler, consul.....	2. 00	
Nice, France, W. H. Bradley, consul.....	85. 00	
Nogales, Mexico:		
D. H. Smith, consul.....	2, 342. 50	
J. E. Stone, vice-consul.....	70. 48	
Nottingham, England, J. L. McKim, consul.....	4, 293. 92	
Nuevo Laredo, Mexico:		
W. P. Sutton, consul.....	3, 527. 10	
G. L. Mayes, consul.....	67. 47	
J. G. Cisco, consul.....	46. 91	

Carried forward.....

639, 774. 98 340, 047, 696. 84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward	\$639, 774. 98	\$340, 047, 696. 84
Nuremberg, Germany:		
W. J. Black, consul	2, 487. 86	
S. Dunkelsbuhler, vice-consul	176. 12	
Odessa, Russia:		
J. H. Volkman, consul	69. 00	
T. E. Heenan, consul	57. 00	
Osaka and Hiogo, Japan, E. J. Smithers, consul	4, 390. 37	
Ottawa, Canada:		
R. G. Lay, consul	4, 954. 44	
E. King, vice-consul	60. 00	
Palermo, Italy, H. C. Pugh, consul	3, 218. 79	
Panama, Colombia, T. Adamson, consul-general	632. 68	
Para, Brazil:		
J. M. Ayres, consul	1, 116. 11	
J. O. Kerbey, consul	1, 127. 67	
Paris, France, A. E. King, consul-general	6, 326. 59	
Paso del Norte, Mexico:		
A. J. Sampson, consul	3, 438. 35	
B. Mackey, consul	100. 00	
Pernambuco, Brazil, E. Stevens, consul	1, 200. 00	
Pictou, Nova Scotia:		
A. Spencer, consul	117. 50	
J. R. Noonan, vice-consul	59. 50	
Piedras Negras, Mexico, E. O. Fechet, consul	1, 300. 50	
Port Hope, Canada:		
L. M. Shaffer, consul	1, 255. 95	
N. McGiffin, commercial agent	22. 50	
Port Louis, Mauritius, T. T. Prentiss, consul	32. 50	
Port Sarnia, Canada, S. D. Pace, consul	1, 197. 50	
Port Stanley and St. Thomas, Canada, F. A. Husher, consul	2, 408. 75	
Portugal, G. S. Batchelder, minister	197. 50	
Prague, Austria, W. A. Rublee, consul	3, 204. 50	
Prescott, Canada:		
G. R. Wright, consul	696. 00	
W. C. Hall, consul	475. 50	
Puerto Cabello, Venezuela, W. G. Riley, consul	1, 231. 00	
Quebec, Canada, F. M. Ryder, consul	790. 65	
Rio Grande du Sul, Brazil, C. Negley, consul	287. 00	
Rio de Janeiro, Brazil, O. H. Dockery, consul	4, 085. 51	
Rheims, France:		
A. Angier, consul	1, 989. 39	
Samuel H. Keedy, consul	504. 59	
Rome, Italy, A. O. Bourn, consul	584. 00	
Rotterdam, Netherlands, W. E. Gardner, consul	2, 512. 15	
Ruatan, Honduras, W. C. Burchard, consul	185. 00	
Sagua la Grande, Cuba, D. M. Mullen, consul	430. 50	
Saigon, Cochinchina, A. Fonsales, consul	34. 71	
Santo Domingo:		
J. A. Read, vice-consul	408. 59	
J. S. Durham, consul	232. 50	
San Juan, Puerto Rico:		
L. R. Stewart, consul	286. 00	
A. Crosas, vice and deputy consul	60. 00	
R. F. Haydon, consul	57. 50	
San Juan del Norte, Nicaragua, W. A. Brown, consul	672. 50	
San Jose, Costa Rica, B. Mackey, consul	577. 26	
Santos, Brazil, E. O. Broad, consul	380. 00	
Santiago, Cape Verde Islands, H. Pease, consul	17. 50	
Santiago de Cuba, West Indies, O. E. Reimer, consul	1, 190. 00	
Shanghai, China, J. A. Leonard, consul-general	6, 258. 60	
Sheffield, England, B. Folsom, consul	3, 622. 14	
Sherbrook, Canada, J. A. Wood, consul	3, 893. 97	
Siam, S. H. Boyd, minister and consul-general	6. 25	
Sierra Leone, Africa, B. Bowser, consul	90. 00	
Singapore, Straits Settlement, R. Wildman, consul	1, 372. 50	
Smyrna, Turkey, W. C. Emmet, consul	1, 265. 38	
Southampton, England, J. P. Bradley, consul	38. 00	
Sonneberg, Germany:		
A. Fierschultz, vice-consul	119. 57	
S. C. Halsey, consul	1, 119. 44	
St. Etienne, France, F. B. Loomis, consul	2, 690. 08	
St. Gall, Switzerland:		
W. H. Robertson, consul	990. 38	
S. H. M. Byers, consul	7, 656. 34	
St. Johns, New Brunswick, M. D. Sampson, consul	4, 042. 75	
St. Johns, Canada, H. C. Fisk, consul	540. 75	
St. Petersburg, Russia, J. M. Crawford, consul-general	523. 00	
St. Stephen, New Brunswick:		
A. E. Neill, consul	382. 75	
H. E. Furlington, vice and deputy consul	204. 25	
Carried forward	731, 430. 66	340, 047, 696. 84

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From consular fees—Continued.

Brought forward	\$731,430.66	\$340,047,696.84
St. Thomas, West Indies, S. B. Horne, consul	390.50	
Stettin, Germany, J. C. Kellogg, consul	1,285.44	
Stockholm, Sweden:		
N. A. Elfving, consul	1,137.48	
A. Georgii, vice-consul	668.10	
C. W. Erdman, consul	387.23	
H. Koch, vice-consul	101.90	
Stuttgart, Germany:		
L. Gottschalk, consul	1,879.24	
F. C. Gottschalk, vice and deputy consul	93.33	
Stratford, Canada, W. J. Holloway, consul	957.25	
Sydney, New South Wales:		
G. W. Griffin, consul	382.50	
A. Cameron, vice-consul	1,202.65	
Tahiti, Society Islands:		
J. L. Doty, consul	472.50	
J. Hart, vice-consul	207.50	
Talcahuano, Chile, J. F. Van Ingen, consul	45.00	
Tampico, Mexico, A. Leiberknecht, consul	902.50	
Tamatave, Madagascar, J. P. Campbell, consul	56.00	
Tangier, Morocco, F. A. Mathews, consul-general	89.00	
Tegucigalpa, Honduras, J. J. Peterson, consul	39.78	
Three Rivers, Canada, N. Smith, consul	2,021.96	
Tien-Tsin, China:		
W. N. Pethick, consul	570.00	
W. Bowman, consul	495.00	
Toronto, Canada, C. R. Pope	3,002.35	
Treasurer United States .....	.92	
Trieste, Austria:		
J. F. Hartigan, consul	882.50	
B. Brice, vice-consul	143.00	
Tunstall, England:		
W. Burgess, consul	3,599.67	
J. H. Copestake, consul	142.86	
Turin, Italy, St. L. A. Touhay, commercial agent	193.54	
Turk's Island, West Indies, J. L. Hance, consul	205.00	
Valparaiso, Chile, W. B. McCreary, consul	257.50	
Venice, Italy, H. A. Johnson, consul	901.00	
Vera Cruz, Mexico:		
J. D. Hoff, consul	1,311.09	
W. W. Apperson, consul	2,992.06	
Verviers and Liege (see Liege), Belgium, J. R. Danforth, consul	100.00	
Victoria, Vancouver's Island, B. C., L. W. Myers, consul	1,957.01	
Vienna, Austria, J. Goldschmidt, consul	5,706.57	
Wallaceburg, Canada, I. G. Worden, consul	1,931.04	
Waubushene, Canada, R. W. Soule, commercial agent	4.50	
Windsor, Nova Scotia:		
E. Young, consul	423.50	
C. D. Joslyn, consul	1,905.38	
Winnipeg, Manitoba, J. W. Taylor, consul	658.50	
Woodstock, New Brunswick, W. T. Townsend, consul	1,782.25	
Yarmouth, Nova Scotia, D. F. Currie, consul	2,284.70	
Zanzibar:		
E. D. Ropes, jr., consul	545.57	
E. D. Vialle, vice-consul	84.00	
Zurich, Switzerland:		
G. L. Catlin, consul	1,560.48	
Evon Orelli, vice-consul	34.02	
		777,424.53

From fines, penalties, and forfeitures—Judiciary.

Allen, F. D., U. S. attorney, district Massachusetts	1,059.95	
Alvord, J. H., U. S. marshal, Idaho	99.24	
Ashley, R. H., Indian agent	2.00	
Ayres, A. R., clerk U. S. court, Washington	982.25	
Beard, A. W., collector customs, Boston, Mass.	10.90	
Blaisdell, S. L., marshal, Rhode Island	1,031.74	
Bradley, W. H., clerk, northern district Illinois	1,010.10	
Braden, J. C., ex-receiver public moneys, Litchfield, Minn	27.35	
Brainard, L. K., clerk	243.30	
Brooks, A. D., clerk, district Texas	1,145.35	
Butler, N. C., clerk, circuit court seventh Indiana	967.72	
Cameron, B., clerk, Arizona	65.56	
Camp, N. H., ex-assayer, Boise City, Idaho	12.26	
Carter, W. C., clerk, northern district Georgia	329.58	
Carlton, H. F., clerk district court, northern district Ohio	478.43	
Chew, J. W., clerk circuit court, fourth district Maryland	808.34	
Carried forward	8,274.07	340,825,121.37

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From fines, penalties, and forfeitures—judiciary—Continued.

Brought forward.....	\$8, 274. 07	\$340, 825, 121. 37
Chicago, assistant U. S. treasurer.....	116. 12	
Chinn, W. J., clerk Kentucky.....	62. 40	
Christy, A. L., clerk, New Mexico.....	38. 00	
Clark, W. H., clerk, Oklahoma.....	281. 10	
Clerk U. S. district court, Maryland.....	101. 00	
Clough, J. B., clerk, district Tennessee.....	36. 35	
Cole, C. C., U. S. attorney, District of Columbia.....	10. 00	
Commercial National Bank, Oshkosh, Wis.....	25. 00	
Cooper, A. B., U. S. district attorney, third Delaware.....	66. 10	
Converse, M. B., clerk, southern district Illinois.....	1, 129. 43	
Cowen, B. R., clerk, southern district Ohio.....	1, 891. 59	
Cowles, H. C., clerk, North Carolina.....	16. 65	
Crail, S. B., clerk, Kentucky.....	451. 14	
Crawford, Z. T., ex-receiver public moneys, Gainesville, Fla.....	226. 10	
Dart, C., clerk, eastern district Texas.....	25. 30	
Davis, A. H., clerk, Maine.....	1, 140. 00	
Davison, D. J., clerk, Michigan.....	1, 479. 06	
Delliker, L. B., clerk, West Virginia.....	1, 109. 89	
Doak, H. M., clerk, Tennessee.....	667. 71	
Dimmick, J. W., clerk, Alabama.....	831. 39	
Dundy, E. S., jr., clerk, Nebraska.....	207. 50	
Dustin, D., clerk, Illinois.....	59. 76	
Davall, R. G., clerk, Texas.....	2, 254. 95	
Drummond, E. A., clerk, Illinois.....	319. 45	
Elliot, W. M., clerk, West Virginia.....	11. 45	
Farrar, T. J., clerk, second judicial district, Oklahoma.....	61. 00	
Finks, J. H., clerk, circuit court, northern district Texas.....	125. 80	
Fletcher, A. K., clerk, circuit and district court, western district Virginia.....	112. 94	
Footte, M. S., ex-collector internal revenue, first Alabama.....	20. 84	
Fuller, O. C., clerk, northern district Georgia.....	493. 77	
Germain, C. B., clerk, northern district New York.....	425. 00	
Geisberg, H. C., clerk, circuit court, western district Missouri.....	100. 00	
Gibbs, W. A., clerk.....	25. 00	
Goodrich, R. L., clerk, eastern district Arkansas.....	133. 71	
Goshen, R. M., clerk, New Mexico.....	35. 20	
Green, George, clerk, eastern district North Carolina.....	146. 29	
Hoffman, S., clerk, northern district California.....	1, 296. 40	
Hopkins, R. M., clerk, Washington.....	580. 34	
Hoyt, W. R., U. S. commissioner, Alaska.....	102. 15	
Hunt, E. R., clerk, Louisiana.....	1, 000. 00	
Johnson, G. E., clerk, Vermont.....	550. 68	
Johnson, J., U. S. district attorney, eastern district New York.....	125. 00	
Jones, R., clerk, Alabama.....	1, 894. 35	
Jolly, G. W., district attorney, district Kentucky.....	12. 45	
Kirby, F. C., clerk.....	50. 00	
Knapp, C. H., clerk, Arizona.....	1. 00	
Kurtz, E., clerk, eastern district Wisconsin.....	202. 12	
Lamson, R. H., clerk, Oregon.....	848. 60	
Latham, S. A., clerk, western district Arkansas.....	1, 427. 34	
Leach, C. A., clerk.....	12. 05	
Lindsey, W. F., clerk U. S. district court.....	277. 24	
Lincoln, C. S., clerk, eastern district Pennsylvania.....	21, 063. 64	
Locke, E. O., clerk, southern district Florida.....	65. 00	
Love, H. K., clerk, southern district Iowa.....	37. 05	
Mahaffy, H. C., marshal, Delaware.....	61. 20	
Mansfield, W. W., U. S. commissioner, Kentucky.....	5. 00	
Massick, T., clerk, Louisiana.....	578. 60	
Mason, F. H., clerk, Massachusetts.....	2, 517. 89	
Martin, S. W., clerk, western district Virginia.....	100. 00	
Marvin, E. E., clerk, Connecticut.....	907. 41	
McClure, C. H., clerk, Utah.....	3, 065. 65	
McMillan, H. G., clerk, Utah.....	871. 45	
McQueewan, J., clerk, western district Michigan.....	560. 00	
Moore, G. C., clerk, eastern district Missouri.....	769. 66	
Moore, J. Y., clerk, West Virginia.....	203. 30	
Morgan, W., clerk, eastern district Missouri.....	128. 60	
Nelson, W., clerk, Indian Territory.....	11, 437. 39	
Nuckols, J. M., clerk, eastern district Missouri.....	332. 01	
Owen, E. H., clerk, southern district California.....	10. 00	
Paul, R. H., marshal, district of Arizona.....	933. 52	
Pendar, O. S., clerk, South Dakota.....	325. 00	
Pitkin, J. R. G., marshal, eastern district Louisiana.....	54. 05	
Pollock, C. A., clerk, western district Arkansas.....	198. 19	
Purveyar, J. R., clerk, Kentucky.....	16. 00	
Ransdell, D. M., marshal, District of Columbia.....	336. 50	
Richardson, A. L., clerk, Idaho.....	119. 70	
Riddick, N. J., clerk, eastern district North Carolina.....	167. 73	
Riley, W. G., U. S. consul, Zanzibar.....	43. 42	
Ririe, C., bondsman.....	300. 00	

Carried forward.....

76, 193. 37 340, 825, 121. 37

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From fines, penalties, and forfeitures—judiciary—Continued.

Brought forward.....	\$76,193.37	\$340,825,121.37
Risley, T. G., clerk, Oklahoma Territory.....	826.45	
Rhodes, A. L., assistant U. S. attorney, California.....	50.26	
Roberts, E. H., assistant U. S. treasurer, New York.....	64.40	
Romero, T., marshal, New Mexico.....	225.84	
Rowe, L., clerk, New Jersey.....	1,368.12	
Sawyer, L. S. B., clerk circuit court, northern California.....	48.50	
Secretary of the Treasury.....	674.25	
Selluy, A. P., clerk, eastern district Missouri.....	327.87	
Shaw, W. H., clerk, eastern district North Carolina.....	167.91	
Sheppard, B. H., ex-collector internal revenue, Mississippi.....	145.61	
Shurtleff, F. E., clerk, New Hampshire.....	1,025.00	
Shields, J. A., clerk, southern district New York.....	143.58	
Singleton, W. E., clerk, eastern district Texas.....	11.40	
Smith, S. R., clerk, Delaware.....	5.00	
Smith, W. J., U. S. commissioner, western district Tennessee.....	148.97	
Spencer, W. A., clerk, Minnesota.....	441.00	
Sproule, G. W., clerk, Montana.....	1,125.11	
Stetson, J. G., clerk, Massachusetts.....	217.80	
Stewart, F. M., clerk, northern district Wisconsin.....	1,045.00	
Taylor, H. H., clerk, eastern district Tennessee.....	88.30	
Thompson, C. M., U. S. commissioner, western district Missouri.....	214.74	
Trimble, N. W., clerk, northern district Alabama.....	447.80	
Treasurer United States.....	54.75	
Tupper, F. W., clerk, Colorado.....	778.61	
Van Duzee, A. J., clerk, Iowa.....	620.00	
Walter, P., clerk, Florida.....	228.00	
Warmoth, H. C., collector customs, New Orleans, La.....	100.00	
Watts, J. M., clerk, Arizona.....	495.00	
Wells, S. A., clerk, eastern district Washington.....	500.00	
Wheeler, S., clerk western district Arkansas.....	1,385.80	
Wilson, J. C., clerk, Kansas.....	500.85	
Winter, R. H., clerk, Mississippi.....	136.05	
		90,665.84

From emolument fees—judiciary.

Bryant, J. E., ex-marshal, northern district, Georgia.....	88.46	
Bunn, W. H., marshal, New York.....	186.54	
Doak, H. M., clerk, Tennessee.....	573.70	
Hoffman, S., clerk, northern district, California.....	18.40	
Hunt, E. R., clerk, Louisiana.....	3,471.65	
Johnson, C. S., U. S. attorney, Alaska.....	65.00	
Jordan, J. D., clerk, court of appeals, Missouri.....	696.40	
Lathrop, A., U. S. attorney, South Carolina.....	57.13	
Longstreet, J., ex-U. S. marshal, northern district, Georgia.....	36.72	
Lyman, S. E., clerk, southern district, New York.....	992.11	
McKinney, J. H., clerk, U. S. Supreme Court.....	7,129.70	
McMillan, H. G., clerk, Utah.....	793.40	
Meigs, R. J., ex-clerk, supreme court, District of Columbia.....	3,944.03	
Monckton, F. D., clerk, court of appeals, California.....	33.80	
Oliphant, S. D., clerk, New Jersey.....	874.39	
Osborn, M. C., ex-marshal, southern district, Alabama.....	949.39	
Peckinpaugh, N. R., clerk, Alaska.....	337.31	
Settle, David, ex-marshal, western district, North Carolina.....	352.30	
Sharitt, J. F., clerk, Kansas.....	61.09	
Shields, J. A., clerk, southern district, New York.....	7,627.15	
Young, J. R., clerk, supreme court, District of Columbia.....	872.69	
		28,661.36

Profits on coinage, etc.

Profits on coinage.....	\$1,106,212.13	
Profits on coinage of standard silver dollars.....	865,026.60	
Deductions on bullion deposits.....	46,798.68	
Assays and chemical examinations of ores.....	2,475.00	
		2,020,512.39

From reimbursement by national-bank redemption agency.

Salaries, office of Treasurer United States.....	\$46,129.67	
Salaries, office of Comptroller of the Currency.....	12,153.42	
Salaries, office of Commissioner Internal Revenue.....	2,500.00	
Contingent expenses, office of Treasurer United States.....	20,376.67	
		81,159.76

From Soldiers' Home fund.

Permanent fund.....		194,385.45
Carried forward.....		343,240,505.67

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From Pacific Railroad companies.

Brought forward	\$343,240,505.67
Reimbursement of interest, etc., on bonds issued to Union Pacific R. R. Co	\$480,940.20
Reimbursement of interest, etc., on bonds issued to Central Pacific R. R. Co	306,036.07
Sinking fund Union Pacific R. R. Co	1,338,345.16
Sinking fund Central Pacific R. R. Co	490,426.30
Moneys received from Kansas Pacific Rwy. Co. (sec. 5260, R. S.)	115,821.54
Moneys received from Union Pacific R. R. Co. (sec. 5260, R. S.)	45,097.14
Moneys received from Sioux City and Pacific R. R. Co. (sec. 5260, R. S.)	14,542.72
	2,791,209.13

From loans, etc.

United States notes	\$66,264,000.00
Treasury notes, 1890	60,130,424.00
Certificates of deposit	71,690,000.00
Silver certificates	109,856,000.00
Gold certificates	70,530,000.00
Funded loan of 1907	15,250.00
Funds for redemption of notes of national banks	2,977,838.00
	381,463,512.00

From revenues of the District of Columbia.

General fund	\$2,660,815.31
Water fund	302,459.91
Washington redemption fund	3,173.03
Washington special-tax fund	153.86
Redemption of tax-lien certificates	332.56
Surplus fund	110.04
Sale of bonds of guarantee fund, District of Columbia, amount due contractors	42,855.48
United States share excess sale of bonds of guarantee fund	39.39
United States share rent and sale of property	2,303.58
United States share recording, etc., tax sales, District of Columbia	487.32
United States share revenues Reform School	2,035.66
United States share fees for inspecting gas meters, etc.	367.75
Firemen's relief fund	1,568.55
Police relief fund	15,550.35
Reimbursement by District of Columbia toward one-half cost of increasing water supply	43,763.26
Payment by District of Columbia interest to June 30, 1891, on one-half cost increasing water supply	26,227.87
Proceeds District of Columbia ten-year funding bonds	2,412,744.00
	5,514,948.92

From miscellaneous sources.

Assessments upon owners for deaths on shipboard	960.00
Amount recovered on claims of Wm. Caldwell, surveyor of customs, against Fidelity National Bank, Cincinnati, Ohio	90.55
Copying fees, General Land Office	12,127.70
Conscience fund	4,759.35
Court fees paid to Government employes	23.25
Copyright fees	33,751.60
Deposits by individuals for expenses of surveying public lands	149,966.21
Depredations on public lands	61,623.85
Dividends paid by Exchange National Bank, Norfolk, Va., on account of National Home for Disabled Volunteer Soldiers	1,266.40
Donation to the United States by widow of B. Johnson	10
Fees on letters patent	1,286,609.02
Forfeitures by contractors	1,689.90
Forfeiture fund, lost keys	515.05
Gain by exchange	561.21
Gain on canvas hats furnished to employes light-house establishment	11.22
Interest on deposits and premium on exchange	12,211.05
Interest on debts due the United States	11,908.57
Money found in office of collector of customs:	
Detroit, Mich.	48.77
Puget Sound, Wash.	73.13
Passport fees	12,605.67
Premium on drafts	17,322.65
Penalty for importing laborers under contract	2,167.60
Penalty under national banking law	100.00
Proceeds from confiscated property	1,500.00
Proceeds from labor at military prison, Fort Leavenworth, Kans.	1,468.54

Carried forward..... 734,623,537.11

STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

From miscellaneous sources—Continued.

Brought forward	\$734, 623, 537. 11
Rent of public buildings, etc	30, 041. 28
Rent of property acquired under internal-revenue laws	39. 00
Relief of sick, disabled, and destitute seamen	2, 435. 60
Sale of land in Houston, Tex.	1, 775. 00
Sale of buildings on Fort Steele abandoned military reservation	1, 316. 50
Sale of property acquired under internal-revenue laws	172. 00
Sale of old custom-house and post-office site and building, Milwaukee, Wis	64, 000. 00
Sale of Hot Springs reservation lands, Arkansas	74, 255. 00
Smithsonian fund	200, 000. 00
Spanish indemnity fund	28, 500. 00
Subscriptions to copyright catalogues	435. 00
Soldiers' hand books lost	1. 35
Salary as United States Senator returned by Hon. Redfield Proctor, Secretary of War	457. 65
Tax on circulation of national banks	1, 261, 338. 11
Tax on seal skins	46, 749. 23
Trust-fund interest for support of free schools in South Carolina	2, 011. 50
Unexpended receipts from United States military telegraph lines	7, 912. 99
Unexplained balances in disbursing accounts	3. 50
Work done in public shops	12. 15
Work done by Bureau of Engraving and Printing	41, 174. 77
Water and ground rents, Hot Springs, Ark	15, 027. 50
Yellowstone National Park revenue	100. 00
Total receipts	736, 401, 296. 24

RECEIPTS BY QUARTERS.

First quarter	\$180, 595, 399. 65
Second quarter	176, 890, 383. 40
Third quarter	213, 894, 079. 73
Fourth quarter	165, 021, 433. 46
Total	736, 401, 296. 24

STATEMENT EXHIBITING THE BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30,
THE AMOUNTS CARRIED TO THE SURPLUS FUND DURING THE FISCAL YEAR ENDING
COUNTED FOR IN THE NEXT ANNUAL STATEMENT.

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY.				
1	Salaries and mileage of Senators	1890	\$1,377.25		
2	Do	1891			
3	Do	1892		\$485,000.00	
4	Salaries, officers and employés, Senato	1890	4,345.68		
5	Do	1891			
6	Do	1892		416,444.90	
	Contingent expenses, Senate:				
7	Stationery and newspapers	1890	50.32		
8	Do	1891			
9	Do	1892		16,000.00	
10	Horses and wagons	1885	.82		
11	Do	1890	272.34		
12	Do	1892		4,420.00	
13	Fuel for heating apparatus	1889	22.75		
14	Do	1891		43.02	
15	Do	1892		11,362.00	
16	Purchase of furniture	1890	183.47		
17	Do	1892		17,750.00	
18	Repairs of furniture	1891	2,000.00		
19	Do	1892		1,000.00	
20	Cleaning furniture	1891			
21	Do	1892		1,300.00	
22	Folding documents	1889	401.07		
23	Do	1890	93.70		
24	Do	1891	1,000.00		
25	Do	1892		3,000.00	
26	Materials for folding	1892		8,000.00	
27	Expenses of special and select commit- tees	1887	149.75		
28	Do	1890	11,120.90		
29	Do	1891			
30	Do	1892		45,000.00	
31	Packing boxes	1892		970.00	
32	Miscellaneous items	1889	1,049.10		
33	Do	1890	3,549.68		
34	Do	1891	10,000.00		
35	Do	1892		33,900.00	
36	Postage	1892		300.00	
37	Salaries, Capitol police	1890	15.28		
38	Do	1892		19,400.00	
39	Contingent fund, Capitol police	1890	45.00		
40	Do	1891	50.00		
41	Do	1892		50.00	
42	Reporting proceedings and debates, Senate	1891	.01		
43	Do	1892		25,000.00	
44	Compiling Congressional Directory	1892		1,200.00	
45	Expenses of inaugural ceremonies	1889	467.50		
46	Expenses of Congressional Investigations concerning Immigrations	1889	319.22	4,000.00	
47	Testimony and statistics on tariff legisla- tion, Fifty-first Congress		1,000.00		
48	Salaries and mileage of Members and Dele- gates, House of Representatives	1890	3,754.23		
49	Do	1891	26,063.66		
50	Do	1892		1,815,000.00	
51	Salaries, officers and employés, House of Rep- resentatives	1890	7,585.47		
52	Do	1891	3,950.61		
53	Do	(1891) (1892)	2,736.00		
54	Do	1892		414,981.30	
55	One month's extra pay, officers and employés, House of Representatives				
	Contingent expenses, House of Representa- tives:				
56	Stationery	1890	86.11		
57	Do	1891	16.65		
58	Do	1892		47,875.00	
59	Fuel for heating apparatus	1890	.64		
60	Do	1891			
61	Do	1892		7,000.00	
62	Furniture and repairs	1890			
	Carried forward		81,707.21	3,376,996.22	

1891, AND OF THE APPROPRIATIONS, TRANSFERS, REPAYMENTS, EXPENDITURES, AND JUNE 30, 1892, TOGETHER WITH UNEXPENDED BALANCES, JUNE 30, 1892, TO BE AC-

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
	\$1,377.25				\$1,377.25	1
\$3,010.56	3,010.56				3,010.56	2
	485,000.00	\$485,000.00				3
	4,345.68			\$4,345.68		4
2,184.73	2,184.73				2,184.73	5
	416,444.90	405,483.26			10,961.64	6
	50.32			50.32		7
40.40	40.40				40.40	8
	16,000.00	16,000.00				9
	82				82	10
	272.34			272.34		11
	4,420.00	4,420.00				12
	22.75				22.75	13
	43.02	43.02				14
	11,362.00	11,360.00			2.00	15
	183.47				183.47	16
	17,750.00	17,750.00				17
	2,000.00	1,544.41			455.59	18
	1,000.00	1,000.00				19
48.14	48.14				48.14	20
	1,300.00	1,300.00				21
	401.07				401.07	22
	93.70				93.70	23
301.83	1,301.83				1,301.83	24
	3,000.00	1,500.00			1,500.00	25
	6,000.00	6,000.00				26
	149.75				149.75	27
	11,120.90	25.00		11,095.90		28
9,902.49	9,902.49				9,902.49	29
	45,000.00	45,000.00				30
	970.00	970.00				31
	1,049.10	113.65			935.45	32
	3,549.68			3,549.68		33
3,392.14	13,392.14				13,392.14	34
	33,900.00	33,900.00				35
	300.00	300.00				36
	15.28			15.28		37
	19,400.00	19,386.81			13.19	38
	45.00			45.00		39
	50.00	5.00			45.00	40
	50.00	17.75			32.25	41
	.01				.01	42
	25,000.00	25,000.00				43
	1,200.00	1,200.00				44
	467.50			467.50		45
136.50	4,455.72	4,455.72				46
	1,000.00	1,000.00				47
	3,754.23				3,754.23	48
	33,980.66	13,232.50			20,748.16	49
7,917.00	1,876,518.11	1,859,927.67			16,590.44	50
61,518.11	7,941.37			7,941.37		51
355.90						52
2,527.26	6,477.87	62.78			6,415.09	53
	2,736.00	2,728.44			7.56	54
1,376.79	416,358.09	404,926.40			11,431.69	55
4,965.56	4,965.56				4,965.56	56
	86.11				86.11	57
4,439.00	4,455.65				4,455.65	58
	47,875.00	47,875.00				59
91.89	92.53			92.53		60
13.86	13.86				13.86	61
	7,000.00	6,805.13			194.87	62
1.53	1.53			1.53		
102,223.69	3,560,927.12	3,418,332.54		27,877.13	114,717.45	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$81,707.21	\$3,376,996.22	
	Contingent expenses, House of Representatives—Continued.				
1	Furniture and repairs.....	1891	2,500.00		
2	Do.....	1892		10,000.00	
3	Materials for folding.....	1890			
4	Do.....	1891	3,500.00		
5	Do.....	1892		20,000.00	
6	Packing boxes.....	1892		3,005.00	
7	Postage.....	1892		525.00	
8	Miscellaneous items.....	1890			
9	Do.....	1891	5,106.28		
10	Do.....	(1891) (1892)	1,250.00		
11	Do.....	1892		40,000.00	
12	Salaries, Capitol police, House of Representatives.	1890			
13	Do.....	1891	.04		
14	Do.....	1892		19,400.00	
15	Contingent fund, Capitol police, House of Representatives.	1890	50.00		
16	Do.....	1891	50.00		
17	Do.....	1892		50.00	
18	Joint Committee on Centennial Inauguration Ceremonies.		2,339.94		
19	Compiling reports of committees of Congress.		800.00		
20	Joint Select Committee on increase of water supply, Washington, D. C.		5,212.28		
21	Salaries, office of Public Printer.....	1890	691.09		
22	Do.....	1891	34.21		
23	Do.....	1892		15,100.00	
24	Contingent expenses office of Public Printer.	1890	6.63		
25	Do.....	1891	500.00		
26	Do.....	1892		3,000.00	
27	Removal and storage of certain materials, Government Printing Office.		4,664.84	5,000.00	
28	Engine and boiler, Government Printing Office.		13.50		
29	Public printing and binding.....	1886	66.43		
30	Do.....	(1888) (1889)	2,133.85		
31	Do.....	1890	19,479.78		
32	Do.....	(1890) (1891)	767.35		
33	Do.....	1891	320,845.84		
34	Do.....	1892		2,975,500.00	
35	Printing Annual Report (1889) Secretary of Agriculture.		39,313.41		
36	Printing Annual Report (1890) Secretary of Agriculture.		106,236.28		
37	Printing Annual Report (1891) Secretary of Agriculture.		200,000.00		
38	Printing Reports on Diseases of the Horse.....		55,393.70		
39	Printing Fourth and Fifth Annual Reports Bureau of Animal Industry.		18,178.38		
40	Printing Sixth and Seventh Annual Reports Bureau of Animal Industry.		50,000.00		
41	Printing Fifth Annual Report of Commissioner of Labor.		19,000.00		
42	Printing Annual Report (1889) on Internal Commerce.		4,646.10		
43	Printing second edition of Growth of Industrial Arts.		23,500.00		
44	Printing decisions of Department of the Interior regarding public lands and pensions.		4,732.94		
45	Publication of the Peter Force collection of manuscripts.		6,500.00		
46	Publication Eleventh Census Reports.....		250,000.00		
47	Salaries, Library of Congress.....	1890			
48	Do.....	1892		42,600.00	
49	Increase of Library of Congress.....	1889			
50	Do.....	1889			\$10.28
51	Do.....	1890			
	Carried forward.....		1,229,220.08	6,511,176.22	10.28

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$102, 223. 60	\$3, 560, 927. 12	\$3, 418, 332. 54	.....	\$27, 877. 13	\$114, 717. 45	
3, 052. 62	5, 552. 62	2, 326. 25	.....	.....	3, 226. 37	1
.....	10, 000. 00	9, 361. 69	.....	.....	633. 31	2
8. 58	8. 58	.....	.....	8. 58	.....	3
3, 791. 33	7, 291. 33	.....	.....	.....	7, 291. 33	4
.....	20, 000. 00	14, 931. 78	.....	.....	5, 068. 22	5
.....	3, 005. 00	3, 003. 84	.....	.....	1. 16	6
.....	525. 00	525. 00	.....	.....	.....	7
806. 06	806. 06	25. 20	.....	.....	781. 76	8
1, 254. 46	6, 360. 74	2, 793. 46	.....	.....	3, 567. 28	9
.....	1, 250. 00	1, 250. 00	.....	.....	.....	10
158. 21	40, 158. 21	27, 658. 21	.....	.....	12, 500. 00	11
35. 90	35. 90	.....	.....	35. 90	.....	12
.....	.04	.....	.....	.....	.04	13
.....	19, 400. 00	19, 397. 52	.....	.....	2. 48	14
.....	50. 00	.....	.....	50. 00	.....	15
.....	50. 00	.....	.....	.....	50. 00	16
.....	50. 00	.....	.....	.....	50. 00	17
.....	2, 339. 94	.....	.....	2, 339. 94	.....	18
.....	800. 00	.....	.....	.....	800. 00	19
.....	5, 212. 28	.....	.....	.....	5, 212. 28	20
.....	691. 09	.....	.....	691. 09	.....	21
.....	34. 21	.....	.....	.....	34. 21	22
.....	15, 100. 00	15, 100. 00	.....	.....	.....	23
.....	6. 63	.....	.....	6. 63	.....	24
.....	500. 00	468. 31	.....	.....	31. 69	25
.....	3, 000. 00	2, 000. 00	.....	.....	1, 000. 00	26
.....	9, 664. 84	5, 500. 00	.....	.....	4, 164. 84	27
.....	13. 50	.....	.....	.....	13. 50	28
.....	66. 43	.....	.....	.....	66. 43	29
.....	2, 133. 85	.....	.....	2, 133. 85	.....	30
.....	19, 480. 44	68. 15	.....	19, 412. 29	.....	31
.....	767. 35	21. 61	.....	.....	745. 74	32
.....	378, 627. 18	344, 347. 72	.....	.....	34, 279. 46	33
57, 781. 34	3, 207, 224. 55	2, 933, 054. 89	.....	.....	274, 169. 66	34
231, 724. 55	39, 313. 41	7. 75	.....	.....	39, 305. 66	35
.....	106, 236. 28	81, 641. 93	.....	.....	24, 594. 35	36
.....	200, 000. 00	60, 584. 92	.....	.....	139, 415. 08	37
.....	55, 686. 67	26, 197. 49	.....	.....	29, 489. 13	38
292. 97	18, 178. 38	.....	.....	.....	18, 178. 38	39
.....	50, 622. 17	13, 362. 54	.....	.....	37, 259. 63	40
.....	19, 000. 00	12, 263. 40	.....	.....	6, 736. 60	41
.....	4, 646. 10	.....	.....	.....	4, 646. 10	42
.....	23, 500. 00	.....	.....	.....	23, 500. 00	43
.....	4, 732. 94	1, 000. 00	.....	.....	3, 732. 94	44
.....	6, 500. 00	.....	.....	.....	6, 500. 00	45
.....	250, 000. 00	32, 526. 53	.....	.....	217, 473. 47	46
.....	243. 02	.....	.....	243. 02	.....	47
.....	336. 87	38, 500. 00	.....	.....	4, 436. 87	48
.....	1, 691. 78	.....	.....	1, 691. 78	.....	49
.....	10. 28	10. 28	.....	.....	.....	50
.....	6. 00	.....	.....	6. 00	.....	51
404, 031. 11	8, 144, 437. 69	7, 066, 261. 01	6. 00	54, 490. 21	1, 023, 680. 47	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
	Brought forward		\$1, 229, 220.08	\$6, 511, 176.22	\$10.28
1	Increase of Library of Congress.....	1890			
2	Do.....	1891			
3	Do.....	1891			
4	Do.....	1892			
5	Do.....	1892		11, 000.00	
6	Contingent expenses, Library of Congress.....	*1889			
7	Do.....	1891	600.00		
8	Do.....	1892		1, 500.00	
9	Catalogue of Library of Congress.....		5, 500.00	2, 500.00	
10	Works of art for the Capitol.....		1, 500.00		
11	One month's extra pay to employes in law department, Congressional Library.....		22.80		
12	Salaries, Botanic Garden.....	1890			
13	Do.....	1891			
14	Do.....	1892		13, 893.75	
15	Improving Botanic Garden.....	1890			
16	Do.....	1892		5, 000.00	
17	Improving buildings, Botanic Garden.....	1890			
18	Do.....	1891			
19	Do.....	1892		3, 000.00	
20	Salaries judges, etc., Court of Claims.....	1892		33, 440.00	
21	Contingent expenses, Court of Claims.....	1890	20.13		
22	Do.....	1892		3, 000.00	
23	Payment of judgments, Court of Claims.....		61, 983.19		
24	Reporting decisions, Court of Claims.....	1892		1, 000.00	
25	Files rooms, Court of Claims.....			4, 000.00	
26	Salary of the President.....	1892		50, 000.00	
27	Salary of the Vice-President.....	1892		8, 000.00	
28	Salaries, executive office.....	*1889			
29	Do.....	1890	614.00		
30	Do.....	1892		35, 200.00	
31	Contingent expenses, executive office.....	*1889			
32	Do.....	1890			
33	Do.....	1892		9, 000.00	
34	Salaries, Civil Service Commission.....	1890	157.06		
35	Do.....	1891	749.26		
36	Do.....	1892		36, 400.00	
37	Traveling expenses, Civil Service Commission.....	1890	340.27		
38	Do.....	1891	180.89		
39	Do.....	1892		5, 250.00	
40	Salaries, Department of State.....	1890	4, 359.73		
41	Do.....	1891	6, 164.53		
42	Do.....	1892		119, 870.00	
43	Proof-reading, Department of State.....	1890	80.00		
44	Do.....	1891			
45	Do.....	1892		1, 280.00	
46	Stationery, etc., Department of State.....	1890			
47	Do.....	1891			
48	Do.....	1892		6, 000.00	
49	Books and maps, Department of State.....	1890			
50	Do.....	1891			
51	Do.....	1892		2, 000.00	
52	Lithographing, Department of State.....	1892		1, 200.00	
53	Contingent expenses, Department of State.....	1890	444.19		
54	Do.....	1891			
55	Do.....	1892		4, 800.00	
56	Binding manuscript papers, Department of State.....		3, 000.00		
57	Editing Revised and Annual Statutes.....		3, 994.00		
58	Publication of supplement to the Revised Statutes of the United States.....		6, 000.00		
59	Salaries, office of Secretary of the Treasury.....	1890	9, 311.51		
60	Do.....	1891	8, 261.32		
61	Do.....	1892		489, 331.00	
62	Salaries, office of Supervising Architect.....	1890	2, 906.52		
63	Do.....	1891			
64	Do.....	1892		7, 720.00	
65	Salaries, office of First Comptroller.....	1890	333.03		
66	Do.....	1891			
67	Do.....	1892		92, 480.00	
Carried forward			1, 345, 742.51	7, 458, 040.97	10.28

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$404,021.11	\$8,144,437.69	\$7,066,261.01	\$6.00	\$54,490.21	\$1,023,680.47	1
2.65	2.65			2.65		2
1,500.00	1,500.00				1,500.00	3
2.08	2.08		2.08			4
2.20	2.20		2.20			5
	11,000.00	2,500.00			8,500.00	6
366.83	366.83			366.83		7
	600.00				600.00	8
	1,500.00	500.00			1,000.00	9
	8,000.00				8,000.00	10
	1,500.00				1,500.00	11
10.53	33.33				33.33	12
						13
.20	.20			.20		14
.05	.05				.05	15
.11	13,893.75	13,893.75		.11		16
	5,000.00	5,000.00				17
20.89	20.89			20.89		18
.29	.29				.29	19
379.10	3,000.00	3,000.00				20
	33,819.10	31,115.85			2,703.25	21
	20.13			20.13		22
	3,000.00	3,000.00				23
	61,983.19	47,996.78			13,986.41	24
	1,000.00	1,000.00				25
	4,000.00	2,000.00			2,000.00	26
	50,000.00	50,000.00				27
	8,000.00	8,000.00				28
2,530.78	2,530.78			2,530.78		29
714.91	1,328.91			1,328.91		30
	35,200.00	35,200.00				31
24.04	24.04			24.04		32
10.06	10.06			10.06		33
	9,000.00	9,000.00				34
	157.06			157.06		35
	749.26				749.26	36
	36,400.00	36,200.00			200.00	37
	340.27	51.91		288.36		38
466.95	647.84	167.44			480.40	39
	5,250.00	4,812.56			437.44	40
	4,359.73			4,359.73		41
	6,164.53	2,220.89			3,943.64	42
	119,870.00	115,000.00			4,870.00	43
	80.00			80.00		44
490.00	490.00				490.00	45
	1,280.00	720.00			560.00	46
11.99	11.99			11.99		47
4.72	4.72				4.72	48
	6,000.00	6,000.00				49
4.71	4.71			4.71		50
71.51	71.51				71.51	51
	2,000.00	1,500.00			500.00	52
	1,200.00	1,200.00				53
42.46	486.65			486.65		54
34.36	34.36				34.36	55
	4,800.00	4,800.00				56
	3,000.00	3,000.00				57
						58
	3,994.00	1,723.62			2,270.38	59
	6,000.00	6,000.00				60
						61
	9,311.51			9,311.51		62
173.80	8,435.12				8,435.12	63
	489,331.00	486,200.00			3,131.00	64
	2,906.52			2,906.52		65
79.47	79.47				79.47	66
80.00	7,800.00	7,800.00				67
	333.03			333.03		
484.86	484.86				484.86	
	92,480.00	92,480.00				
411,540.66	9,215,334.42	8,048,343.81	10.28	76,734.37	1,090,245.96	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$1,345,742.51	\$7,458,040.97	\$10.28
1	Salaries, office of Second Comptroller.....	1890	125.88		
2	Do.....	1891			
3	Do.....	1892		97,120.00	
4	Salaries, office of Second Comptroller, accounts of Soldiers' Home.....		1,364.22	3,300.00	
5	Salaries, office of Commissioner of Customs.....	1890	587.95		
6	Do.....	1891			
7	Do.....	1892		49,430.00	
8	Salaries, office of First Auditor.....	1890	921.21		
9	Do.....	1891			
10	Do.....	1892		88,810.00	
11	Salaries, office of Second Auditor.....	1890	3,184.52		
12	Do.....	1891	4,953.04		
13	Do.....	1892		291,630.00	
14	Salaries, office of Second Auditor, accounts of Soldiers' Home.....		1,002.16	6,600.00	
15	Salaries, office of Second Auditor, repairing rolls.....		1,230.11	21,000.00	
16	Salaries, office of Third Auditor.....	1890	884.97		
17	Do.....	1891	1,368.63		
18	Do.....	1892		193,850.00	
19	Salaries, office of Fourth Auditor.....	1890	2,628.64		
20	Do.....	1891	1,059.40		
21	Do.....	1892		75,030.00	
22	Salaries, office of Fifth Auditor.....	1890	119.89		
23	Do.....	1891			
24	Do.....	1892		47,610.00	
25	Salaries, office of Sixth Auditor.....	1890	2,113.43		
26	Do.....	1891	9,632.06		
27	Do.....	1892		558,590.00	
28	File cases, office of Sixth Auditor.....		15,000.00		
29	Furniture and carpets, office of Sixth Auditor.....		5,000.00		
30	Salaries, office of Treasurer United States.....	1890	2,706.23		
31	Do.....	1891	3,361.60		
32	Do.....	1892		273,364.80	
33	Salaries, office of Treasurer United States (national currency-reimbursable).....	1890	3,181.93		
34	Do.....	1891	1,464.38		
35	Do.....	1892		61,800.00	
36	Salaries, office of Register.....	1890	723.05		
37	Do.....	1891			
38	Do.....	1892		139,750.00	
39	Salaries, office of Comptroller of the Currency.....	1890	1,795.99		
40	Do.....	1891	411.79		
41	Do.....	1892		103,420.00	
42	Salaries, office of Comptroller of the Currency (national currency reimbursable).....	1890	596.77		
43	Do.....	1891	320.00		
44	Do.....	1892		16,620.00	
45	Salaries, office of Commissioner of Internal Revenue.....	1890	3,819.59		
46	Do.....	1891	1,090.00		
47	Do.....	1892		272,580.00	
48	Salaries, office of Commissioner of Internal Revenue (reimbursable).....	1891	.02		
49	Do.....	1892		2,500.00	
50	Salaries, office of Light-House Board.....	1890	1,932.18		
51	Do.....	1891			
52	Do.....	1892		36,240.00	
53	Salaries, office Life-Saving Service.....	1890	497.42		
54	Do.....	1891			
55	Do.....	1892		37,780.00	
56	Salaries, Bureau of Navigation, Treasury Department.....	1890	317.38		
57	Do.....	1891			
58	Do.....	1892		25,780.00	
59	Salaries, Bureau of Statistics.....	1890	566.56		
60	Do.....	1891	699.05		
61	Do.....	1892		46,710.00	
62	Salaries, Secret Service Division.....	1891	1,823.64		
63	Do.....	1892		11,620.00	
64	Salaries, Supervising Surgeon-General, Marine Hospital Service.....	1890	1,580.85		
65	Do.....	1891			
	Carried forward.....		1,423,807.05	9,919,175.77	10.28

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$411,540.66	\$9,215,334.42	\$8,048,343.81	\$10.28	\$76,734.37	\$1,090,245.96	1
	125.88			125.88		2
136.00	136.00				136.00	3
	97,120.00	97,120.00				4
	4,664.22	3,280.24			1,383.98	5
	587.95			587.95		6
282.77	282.77				282.77	7
	49,430.00	49,000.00			430.00	8
	921.21			921.21		9
514.83	514.83				514.83	10
	88,810.00	88,810.00				11
	3,184.52			3,184.52		12
1,457.91	6,410.95				6,410.95	13
	291,630.00	291,630.00				14
95.61	7,697.77	6,540.93		1,156.84		15
						16
105.85	22,335.96	22,260.47			75.49	17
	884.97			884.97		18
681.42	2,050.05				2,050.05	19
	193,850.00	193,850.00			500.00	20
	2,628.64			2,628.64		21
144.03	1,203.43				1,203.43	22
	75,030.00	75,030.00				23
	119.89			119.89		24
321.35	321.35				321.35	25
	47,610.00	47,610.00				26
	2,113.43			2,113.43		27
1,985.23	11,617.29				11,617.29	28
	558,590.00	558,000.00			590.00	29
80	15,000.80	15,000.00			80	30
	5,000.00	2,736.66			2,263.34	31
	2,706.23			2,706.23		32
1,116.24	4,477.84				4,477.84	33
	273,364.80	272,000.00			1,364.80	34
	3,181.93			3,181.93		35
						36
687.75	2,152.13				2,152.13	37
	61,800.00	61,000.00			800.00	38
	723.05			723.05		39
924.83	924.83				924.83	40
	139,750.00	139,750.00				41
	1,795.99			1,795.99		42
254.76	666.55				666.55	43
	103,420.00	103,000.00			420.00	44
	596.77			596.77		45
						46
322.40	642.40				642.40	47
	16,620.00	16,620.00				48
	3,819.59			3,819.59		49
						50
791.84	1,881.84				1,881.84	51
	272,580.00	271,500.00			1,080.00	52
	.02				.02	53
						54
	2,500.00	2,500.00				55
	1,932.18			1,932.18		56
763.38	763.38				763.38	57
	36,240.00	36,240.00				58
	497.42			497.42		59
628.51	628.51				628.51	60
	37,780.00	37,780.00				61
	317.38			317.38		62
						63
357.17	357.17				357.17	64
	25,780.00	25,780.00				65
	566.56			566.56		66
810.06	1,009.11				1,009.11	67
	46,710.00	46,500.00			210.00	68
	1,823.64				1,823.64	69
	11,620.00	11,620.00				70
	1,580.85			1,580.85		71
						72
312.80	312.80				312.80	73
						74
423,736.20	11,766,729.30	10,523,002.11	10.28	106,175.65	1,137,541.26	75

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward		\$1, 423, 807. 05	\$9, 919, 175. 77	\$10. 28
1	Salaries, Supervising Surgeon-General, Marine Hospital Service.	1892			24, 720. 00
2	Salaries, office Supervising Inspector-General, Steamboat-Inspection Service.	1891			
3	Do	1892		10, 140. 00	
4	Salaries, office Standard Weights and Measures.	1890			
5	Do	1892		4, 190. 00	
6	Contingent expenses, office Standard Weights and Measures.	1890			
7	Do	1891	568. 45		
8	Do	1892		1, 100. 00	
9	Examination of national banks and bank plates.	1890	354. 82		
10	Do	1891	1, 000. 00		
11	Do	1892		2, 000. 00	
12	Aid to sufferers from yellow fever.				
13	Contingent expenses, Treasury Department, stationery.	1890	4, 181. 50		
14	Do	1891	227. 51		
15	Do	1892		28, 000. 00	
16	Contingent expenses, Treasury Department, binding and newspapers.	1890	17. 86		
17	Do	1892		2, 500. 00	
18	Contingent expenses, Treasury Department, investigation of accounts and traveling expenses.	1890	500. 00		
19	Do	1891			
20	Do	1892		700. 00	
21	Contingent expenses, Treasury Department, freight, telegrams, etc.	1889	93. 71		
22	Do	1890	500. 00		
23	Do	1891	1, 500. 00		
24	Do	1892		3, 500. 00	
25	Contingent expenses, Treasury Department, rent.	1890	500. 00		
26	Do	1892		5, 520. 00	
27	Contingent expenses, Treasury Department, horses, wagons, etc.	1890			
28	Do	1892		4, 000. 00	
29	Contingent expenses, Treasury Department, ice.	1890	26. 14		
30	Do	1892		3, 500. 00	
31	Contingent expenses, Treasury Department, file holders and cases.	1890			
32	Do	1892		3, 000. 00	
33	Contingent expenses, Treasury Department, fuel, etc.	1890	82. 51		
34	Do	1892		10, 000. 00	
35	Contingent expenses, Treasury Department, gas, etc.	1890			
36	Do	1892		16, 000. 00	
37	Contingent expenses, Treasury Department, carpets and repairs.	1890			
38	Do	1891	829. 00		
39	Do	1892		6, 500. 00	
40	Contingent expenses, Treasury Department, furniture, etc.	1891	296. 86		
41	Do	1892		10, 000. 00	
42	Contingent expenses, Treasury Department, miscellaneous items.	1889			
43	Do	1890			
44	Do	1891	389. 37		
45	Do	1892		10, 000. 00	
46	Postage, Treasury Department	1891	200. 00		
47	Do	1892		200. 00	
48	Postage to postal-union countries, Treasury Department.	1892		1, 500. 00	
49	Disposal of useless paper, Treasury Department.		. 26		
50	Distinctive paper for United States securities	1890	114. 29		
51	Do	1891			
	Carried forward		1, 435, 194. 33	10, 041, 525. 77	24, 730. 28

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$423,736.20	\$11,766,729.30- 24,720.00	\$10,523,002.11 24,720.00	\$10.28	\$106,175.65	\$1,137,541.26	1
3.23	3.23				3.23	2
204.13	10,140.00 204.13	10,140.00		204.13		3
133.25	4,190.00 133.25	4,190.00		133.25		4
	568.45 1,100.00 354.82	1,000.00			568.45 100.00	5
				354.82		6
382.12	1,382.12 2,000.00	8.73 2,000.00			1,373.39	7
8,731.97	8,731.97 4,181.50		8,731.97			8
				4,181.50		9
2,120.70	2,348.21	2,147.30			200.91	10
41,721.50	69,721.50	69,549.15			172.35	11
17.46	35.32	17.86			17.46	12
	2,500.00	2,500.00				13
572.55	1,072.55			1,072.55		14
						15
4.00	4.00	4.00				16
	700.00	700.00				17
	98.71	98.71				18
1,605.09	2,105.09			2,105.09		19
1.00	1,501.00				1,501.00	20
	3,500.00	2,000.00			1,500.00	21
	500.00			500.00		22
	5,520.00	3,720.00			1,800.00	23
457.79	457.79			457.79		24
	4,000.00	4,000.00				25
	26.14			26.14		26
	3,500.00	2,000.00			1,500.00	27
.22	.22			.22		28
	3,000.00	3,000.00				29
	82.51	4.50		78.01		30
	10,000.00	10,000.00				31
5.13	5.13	4.50		.63		32
	16,000.00	16,000.00				33
15.83	15.83			15.83		34
	829.00	829.00				35
	6,500.00	5,839.38			660.62	36
	296.86	296.86				37
245.63	10,245.63	10,062.50			183.13	38
62.97	62.97			62.97		39
9.75	9.75			9.75		40
	389.37	389.37				41
	10,000.00	9,094.45			905.55	42
	200.00				200.00	43
	200.00				200.00	44
	1,500.00	1,500.00				45
						46
	.26				.26	47
	114.29	1.66		112.63		48
407.65	407.65	29.03			378.62	49
430,438.17	11,981,888.55	10,708,849.11	8,742.25	115,490.96	1,148,806.23	50
						51

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
	Brought forward		\$1,435,194.33	\$10,041,525.77	\$24,730.28
1	Distinctive paper for United States securities	1892		40,000.00	
2	Presses and separating machines, United States securities.		2,665.39		
3	Sealing and separating United States securities.	1890	13.01		
4	Do	1891	661.03		
5	Do	1892		1,500.00	
6	Special witness of destruction of United States securities.	1892		1,570.00	
7	Expenses of national currency	1892		9,300.00	
8	Canceled United States securities and cutting distinctive paper.	1891	126.45		
9	Do	1892		200.00	
10	Expenses of Treasury notes			249,467.50	
11	Custody of dies, rolls, and plates.	1890	250.60		
12	Do	1891	515.25		
13	Do	1892		6,800.00	
14	Transportation of minor coins	1890	3,604.00		
15	Do	1891	2,000.00		
16	Do	1892		1,000.00	
17	Recoinage of uncurrent fractional silver coins		134,195.99	50,000.00	
18	Loss on recoinage of minor coins	1890	4,000.00		
19	Do	1891	2,000.00		
20	Do	1892		1,000.00	
21	Recoinage of gold and silver coins	1890	793.07		
22	Transportation of gold coin		60,486.00		
23	Transportation of silver coin		50,510.31	5,000.00	
24	Storage and handling of silver bullion			6,000.00	
25	Coinage of silver bullion			34,579.27	
26	Commission on safe and vault construction, Treasury Department.		2,996.25		
27	Suppressing counterfeiting and other crimes	1890			
28	Do	1891	8,916.93		
29	Do	1892		75,000.00	
30	Lands and other property of the United States.	1890	270.88		
31	Do	1891	200.00		
32	Do	1892		500.00	
33	Redemption of unsigned national-bank notes stolen from office of Comptroller of the Currency.		2,500.00		
	National Zoological Park:				
34	Improvements	1892		15,000.00	
35	Buildings	1892		18,000.00	
36	Maintenance, etc	1892		18,500.00	
37	Organization, improvement, and maintenance.		17,800.00		
38	Expenses of Smithsonian Institution			44,481.36	
39	North American Ethnology, Smithsonian Institution.		6,905.50	50,000.00	
40	International Exchanges, Smithsonian Institution.	1892		17,000.00	
41	Astro Physical Observatory, Smithsonian Institution.			10,000.00	
42	Heating and lighting, National Museum	1891	500.00		
43	Do	1892		15,000.00	
44	Preservation of collections, National Museum.	1890	11.51		
45	Do	1891	4,786.08		
46	Do	1892		145,000.00	
47	Furniture and fixtures, National Museum	1890	28		
48	Do	1891	3,498.00		
49	Do	1892		25,000.00	
50	Postage, National Museum	1890	500.00		
51	Do	1892		500.00	
52	Buildings, National Museum		5,000.00		
53	Duties on articles imported for National Museum.		350.00		
54	Propagation of food fishes	1890	4,401.40		
55	Do	1891	16,361.28		
56	Do	1892		295,000.00	
	Fish hatchery:				
57	Lake County, Colo.		12,300.00		
58	Gulf States		1,000.00		
Carried forward			1,784,813.54	11,176,923.90	24,730.28

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments, during the fis- cal year end- ing June 30, 1892.	Transfers, during the fis- cal year end- ing June, 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$480,438.17	\$11,981,888.55	\$10,708,849.11	\$8,742.25	\$115,490.96	\$1,148,806.23	1
1,189.28	41,189.28	41,189.28				2
	2,665.39				2,665.39	3
	13.01			13.01		4
	661.03	649.95			11.08	5
	1,500.00	677.35			822.65	6
	1,570.00	1,570.00				7
	9,300.00	9,300.00				8
	126.45				126.45	9
	200.00	87.10			112.90	10
889.92	250,357.42	250,357.42		250.60		11
	250.60				515.25	12
	515.25					13
	6,800.00	6,800.00		3,604.00		14
	3,604.00				2,000.00	15
	2,000.00				1,000.00	16
	1,000.00				3,210.08	17
	184,195.99	180,985.91		4,000.00		18
	4,000.00				2,000.00	19
	2,000.00				1,000.00	20
	1,000.00			793.07		21
	793.07				60,486.00	22
	60,486.00				195.21	23
	55,510.31	55,315.10				24
	6,000.00	6,000.00				25
3,955.62	38,534.89	38,534.89			1,939.16	26
	2,996.25	1,057.09				27
200.76	200.76			200.76		28
	8,916.93	5,022.84			3,894.09	29
1,982.93	76,982.93	70,165.97			6,816.96	30
	270.88	12.00		258.88		31
97.75	297.75	12.50			285.25	32
	500.00	200.00			300.00	33
	2,500.00				2,500.00	34
5.00	15,005.00	15,000.00			5.00	35
	18,000.00	18,000.00				36
	18,500.00	17,500.00			1,000.00	37
55.93	17,355.93	16,500.00			855.93	38
	44,481.36	44,481.36				39
	56,905.50	42,398.87			14,506.63	40
	17,000.00	17,000.00				41
	10,000.00	10,000.00				42
	500.00	500.00				43
	15,000.00	14,600.00			400.00	44
	11.51	9.75		1.76		45
	4,786.08	4,710.02			76.06	46
	145,000.00	138,610.54			6,389.46	47
	.28			.28		48
	3,498.00	3,498.00				49
	25,000.00	22,002.00			2,998.00	50
	500.00			500.00		51
	500.00	500.00				52
	5,000.00	4,500.00			500.00	53
	350.00	296.75			53.25	54
111.11	4,512.51	72.99		4,439.52		55
276.27	16,637.55	11,828.17			4,809.38	56
11,643.22	306,643.22	298,549.00			8,094.22	57
32.34	12,332.34	10,600.00			1,732.34	58
28.93	1,028.93	1,000.00			28.93	59
500,907.23	13,487,374.95	12,068,943.96	8,742.25	129,552.84	1,280,135.90	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$1,784,813.54	\$11,176,923.90	\$24,730.28
	Fish hatchery—Continued.				
1	Neosho, Mo.....		3,500.00		
2	New York.....		5,000.00		
3	Northville, Mich.....		5,000.00		
4	Chesapeake Bay, Maryland.....		15,000.00		
5	Rocky Mountain region.....		1,000.00		
6	Vermont.....		5,000.00		
7	Baird, Cal.....				
8	Lake Erie.....				
9	Fish hatcheries, Maine.....		24,893.10	2,150.00	
10	Steam vessels, food fishes.....		10,000.00		
11	To promote the education of the blind.....		2,500.00		
12	Refunding to national banking associations excess of duty.....			10.00	
13	Salaries, Bureau of Engraving and Printing.....	1890	52.55		
14	Do.....	1891	1,256.62		
15	Do.....	1892		17,450.00	
16	Compensation of employes, Bureau of Engraving and Printing.....	1890	437.95		
17	Do.....	1891	29.64		
18	Do.....	1892		367,000.00	
19	Plate printing, Bureau of Engraving and Printing.....	1890	4,021.60		
20	Do.....	1891	80.25		
21	Do.....	1892		530,000.00	
22	Materials and miscellaneous expenses, Bureau of Engraving and Printing.....	1890	2,657.62		
23	Do.....	1891	5,149.38		
24	Do.....	1892		181,000.00	
25	Machinery, furniture, etc., Bureau of Engraving and Printing.....			20,000.00	
26	Outstanding liabilities.....		534,766.57		
27	Trust fund interest for support of free schools in South Carolina.....		377.78	2,011.50	
28	Sinking fund, Central Pacific R. R. Co.....		15,959.39	490,426.30	
29	Sinking fund, Union Pacific R. R. Co.....		2,069.62	1,338,345.16	
30	Preventing the spread of epidemic diseases.....		152,853.36		8,731.97
31	Contingent expenses, national currency, reimbursable, office of the Treasurer.....			21,532.40	
32	Salaries, office of Assistant Treasurer:				
33	Baltimore.....	1890	59.30		
34	Do.....	1891	29.40		
35	Do.....	1892		22,800.00	
36	Boston.....	1890	84.20		
37	Do.....	1892		37,910.00	
38	Chicago.....	1890	302.29		
39	Do.....	1891	68.73		
40	Do.....	1892		28,300.00	
41	Cincinnati.....	1892		17,560.00	
42	New York.....	1890	144.66		
43	Do.....	1891	214.21		
44	Do.....	1892		192,890.00	
45	New Orleans.....	1890	19.67		
46	Do.....	1892		18,090.00	
47	Philadelphia.....	1890	12.84		
48	Do.....	1891	.03		
49	Do.....	1892		42,340.00	
50	St. Louis.....	1890	30.00		
51	Do.....	1892		19,060.00	
52	San Francisco.....	1892		27,120.00	
53	Salaries special agents, independent treasury.....	1891	1,827.46		
54	Do.....	1892		5,000.00	
55	Paper for checks and drafts, independent treasury.....	1890	4.29		
56	Do.....	1891	157.87		
57	Do.....	1892		16,000.00	
58	Contingent expenses, independent treasury.....	1890	16,367.72		
59	Do.....	1891	10,398.04		
60	Do.....	1892		70,000.00	
61	Salaries, office of Director of the Mint.....	1890	1,063.94		
62	Do.....	1891	460.00		
63	Do.....	1892		29,160.00	
	Carried forward.....		2,607,663.62	14,673,079.26	33,462.25

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$500,907.23	\$13,487,374.95	\$12,068,943.96	\$8,742.25	\$129,552.84	\$1,280,135.90	
2.19	3,502.19	3,500.00			2.19	1
67.07	5,067.07	300.00			4,767.07	2
	5,000.00				5,000.00	3
	15,000.00	15,000.00				4
27.95	1,027.95	639.90			388.05	5
116.52	5,116.52	800.00			4,316.52	6
12.50	12.50				12.50	7
18.73	18.73				18.73	8
479.32	27,522.42	27,393.10			129.32	9
	10,000.00	7,432.05			2,567.95	10
10,000.00	12,500.00	10,000.00			2,500.00	11
	10.00	10.00				12
	52.55			52.55		13
	1,256.62				1,256.62	14
	17,450.00	17,311.96			138.04	15
	437.95			437.95		16
186.60	216.24				216.24	17
90,057.30	457,067.30	457,000.00			57.30	18
	4,021.60			4,021.60		19
667.74	747.99				747.99	20
68,514.49	598,514.49	598,500.00			14.49	21
	2,657.62			2,657.62		22
4,432.12	9,581.56	9,163.25			418.31	23
46,978.26	227,978.26	227,800.00			178.26	24
	20,000.00	20,000.00				25
48,733.69	583,500.26	22,937.72			560,562.54	26
	2,389.28	1,900.00			489.28	27
	506,385.69	500,134.94				28
	1,340,414.78	1,333,287.58			6,250.75	29
1,532.58	163,117.91	48,194.97			7,127.20	30
183.16	21,715.56	21,715.56			114,922.94	31
						32
	59.30			59.30		33
8.22	37.62				37.62	34
	22,800.00	22,800.00				35
	84.20			84.20		36
	37,910.00	37,910.00				37
	302.29			302.29		38
	68.73				68.73	39
83.32	28,383.32	27,901.24			482.08	40
	17,560.00	17,560.00				41
	144.66			144.66		42
171.65	385.86				385.86	43
	192,890.00	192,890.00				44
	19.67			19.67		45
	18,090.00	18,090.00				46
	12.84			12.84		47
409.89	409.92				409.92	48
	42,340.00	42,340.00				49
	30.00			30.00		50
	19,060.00	19,060.00				51
60.60	27,180.60	27,120.00			60.60	52
105.77	1,933.23				1,933.23	53
	5,000.00	3,000.00			2,000.00	54
	4.29			4.29		55
	157.87	9.02			148.85	56
	16,000.00	15,971.70			28.30	57
1,830.40	18,198.12	20.16		18,177.96		58
215.52	10,613.56	10,506.25			107.31	59
1.15	70,001.15	66,206.79			3,794.36	60
	1,063.94			1,063.94		61
335.92	795.92				795.92	62
	29,160.00	29,160.00				63
776,139.95	18,090,345.08	15,922,510.15	8,742.25	156,621.71	2,002,470.97	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
1	Brought forward.....	1889	\$2,607,663.62	\$14,673,079.26	\$33,462.25
2	Contingent expenses, office of Director of the Mint.	1890	956.94		
3	Do.....	1891	1,801.06		
4	Do.....	1892		7,750.00	
5	Freight on bullion and coin, mints and assay offices.	1890	1,295.28		
6	Do.....	1891	2,540.23		
7	Do.....	1892		10,000.00	
8	Salaries, mint at Carson	1890	46.18		
9	Do.....	1892		29,550.00	
10	Wages of workmen, mint at Carson	1890	.11		
11	Do.....	1892		60,000.00	
12	Contingent expenses, mint at Carson	1890	564.41		
13	Do.....	1891	531.23		
14	Do.....	1892		25,000.00	
15	Salaries, mint at Denver	1890	109.89		
16	Do.....	1892		10,950.00	
17	Wages of workmen, mint at Denver	1890	1,198.75		
18	Do.....	1891			
19	Do.....	1892		13,750.00	
20	Contingent expenses, mint at Denver	1890	2,553.14		
21	Do.....	1891	3,433.38		
22	Do.....	1892		6,000.00	
23	Salaries, mint at New Orleans	1891			
24	Do.....	1892		31,950.00	
25	Wages of workmen, mint at New Orleans	1890	58.69		
26	Do.....	1891			
27	Do.....	1892		74,000.00	
28	Contingent expenses, mint at New Orleans	1890	8.20		
29	Do.....	1891	6.30		
30	Do.....	1892		35,000.00	
31	Salaries, mint at Philadelphia	1891	185.44		
32	Do.....	1892		41,550.00	
33	Wages of workmen, mint at Philadelphia	1890	195.44		
34	Do.....	1891			
35	Do.....	1892		293,000.00	
36	Contingent expenses, mint at Philadelphia	1890	105.69		
37	Do.....	1891	330.36		
38	Do.....	1892		80,000.00	
39	Salaries, mint at San Francisco	1890	123.82		
40	Do.....	1892		41,100.00	
41	Wages of workmen, mint at San Francisco	1890	1,182.85		
42	Do.....	1891			
43	Do.....	1892		170,000.00	
44	Contingent expenses, mint at San Francisco	1890	430.70		
45	Do.....	1891	645.01		
46	Do.....	1892		40,000.00	
47	Salaries, assay office at Boise City	1892		3,200.00	
48	Wages and contingent expenses, assay office at Boise City.	1890	218.22		
49	Do.....	1891	32.29		
50	Do.....	1892		9,000.00	
51	Salaries, assay office at Charlotte	1892		2,750.00	
52	Wages and contingent expenses, assay office at Charlotte.	1890	.25		
53	Do.....	1891			
54	Do.....	1892		2,500.00	
55	Salaries, assay office at Helena	1891			
56	Do.....	1892		7,700.00	
57	Wages of workmen, assay office at Helena	1890	70.00		
58	Do.....	1891			
59	Do.....	1892		12,700.00	
60	Contingent expenses, assay office at Helena	1891	577.09		
61	Do.....	1892		5,000.00	
62	Salaries, assay office at New York	1892		39,250.00	
63	Wages of workmen, assay office, New York.	1890	791.50		
64	Do.....	1891			
65	Do.....	1892		30,000.00	
66	Contingent expenses, assay office, New York.	1890	132.60		
67	Do.....	1891			
68	Do.....	1892		10,000.00	
Carried forward			2,627,788.67	15,764,779.26	33,462.25

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$776,139.95	\$18,090,345.08	\$15,922,510.15	\$8,742.25	\$156,621.71	\$2,002,470.97	1
186.15	186.15			186.15		2
	956.94	44.70		912.24		3
	1,801.06	538.58			1,262.48	4
341.66	8,091.66	5,988.04			2,103.62	5
	1,295.28			1,295.28		6
	2,540.23	2,277.06			263.17	7
	10,000.00	8,543.27			1,456.73	8
	46.18			46.18		9
	29,550.00	29,550.00				10
	.11			.11		11
	60,000.00	60,000.00				12
	564.41	507.52		56.89		13
251.38	782.61	623.43			159.18	14
	25,000.00	24,089.32			910.68	15
	109.89			109.89		16
	10,950.00	10,950.00				17
	1,198.75			1,198.75		18
43.75	43.75				43.75	19
	13,750.00	13,750.00				20
	2,553.14			2,553.14		21
150.07	3,583.45	14.93			3,568.52	22
	6,000.00	2,756.60			3,243.40	23
41.23	41.23				41.23	24
	31,950.00	31,950.00				25
	58.69			58.69		26
6.79	6.79				6.79	27
	74,000.00	74,000.00				28
	8.20	1.80		6.40		29
1,154.80	1,161.10	1.65			1,159.45	30
	35,000.00	35,000.00				31
	185.44				185.44	32
	41,550.00	41,550.00				33
	195.44			195.44		34
12.98	12.98				12.98	35
141.00	293,141.00	293,141.00				36
	105.69			105.69		37
80.25	410.61	213.46			197.15	38
67.13	80,067.13	80,067.13				39
	123.82			123.82		40
	41,100.00	41,100.00				41
	1,182.85			1,182.85		42
12.12	12.12				12.12	43
	170,000.00	170,000.00				44
	430.70	9.02		421.68		45
147.46	792.47	712.33			80.14	46
	40,060.00	39,510.29			489.71	47
	3,200.00	3,200.00				48
	218.22	9.98		208.24		49
	32.29	22.97			9.32	50
	8,000.00	8,982.43			17.57	51
	2,750.00	2,750.00				52
	.25			.25		53
.24	.24				.24	54
	2,500.00	2,500.00				55
128.25	128.25				128.25	56
	7,700.00	7,700.00				57
	70.00			70.00		58
114.50	114.50				114.50	59
	12,700.00	12,700.00				60
6.42	583.51	61.58			521.93	61
	5,000.00	4,976.11			23.89	62
	39,250.00	39,250.00				63
	791.50			791.50		64
363.25	363.25				363.25	65
	30,000.00	28,600.00			1,400.00	66
	132.60			132.60		67
125.03	125.03	125.03				68
	10,000.00	10,000.00				69
779,514.41	19,205,544.59	17,010,278.38	8,742.25	166,277.50	2,020,246.46	

BALANCES OF APPROPRIATIONS UNEXPENDED, JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$2,627,788.07	\$15,764,779.26	\$33,462.25
1	Salaries, assay office, St. Louis.....	1892		3,500.00	
2	Wages and contingent expenses, assay office, St. Louis.....	1890	74		
3	Do.....	1891			
4	Do.....	1892		2,400.00	
5	Parting and refining bullion.....		105,644.16		
6	Salaries, governor, etc., Territory of Alaska.....	1890	3,602.69		
7	Do.....	1891	3,168.50		
8	Do.....	1892		22,000.00	
9	Contingent expenses, Territory of Alaska.....	1892		2,000.00	
10	Salaries, governor, etc., Territory of Arizona.....	1891	2,008.65	975.00	
11	Do.....	1892		16,900.00	
12	Legislative expenses, Territory of Arizona.....	1890	395.40		
13	Do.....	1892		2,000.00	
14	Contingent expenses, Territory of Arizona.....	1891	125.00		
15	Do.....	1892		500.00	
16	Salaries, governor, etc., Territory of Dakota.....	1890	18,005.57		
17	Legislative expenses, Territory of Dakota.....	1890	1,673.78		
18	Contingent expenses, Territory of Dakota.....	1890	172.48		
19	Constitutional Convention, Territory of Dakota.....		16,812.48		
20	Salaries, governor, etc., Territory of Idaho.....	1891	8,605.54		
21	Legislative expenses, Territory of Idaho.....	1890	6.75		
22	Contingent expenses, Territory of Idaho.....	1891	330.00		
23	Salaries, governor, etc., Territory of Montana.....	1890	10,598.47		
24	Legislative expenses, Territory of Montana.....	1890	1,078.44		
25	Contingent expenses, Territory of Montana.....	1890	250.00		
26	Constitutional convention, Territory of Montana.....		296.20	7,231.69	
27	Salaries, governor, etc., Territory of New Mexico.....	1891	3,300.91		
28	Do.....	1892		19,900.00	
29	Legislative expenses, Territory of New Mexico.....	1891			
30	Do.....	1892		2,000.00	
31	Contingent expenses, Territory of New Mexico.....	1892		500.00	
32	Repairs to old adobe palace, Santa Fé, New Mexico.....			2,000.00	
33	Salaries, governor, etc., Territory of Oklahoma.....	1890	14,102.78		
34	Do.....	1891	1,104.35		
35	Do.....	1892		13,400.00	
36	Legislative expenses, Territory of Oklahoma.....	1890	1,789.20		
37	Do.....	1891			
38	Do.....	1892		3,000.00	
39	Contingent expenses, Territory of Oklahoma.....	1891			
40	Do.....	1892		1,500.00	
41	Public schools, Territory of Oklahoma.....		15,000.00		
42	Salaries, governor, etc., Territory of Utah.....	1891	1,505.00		
43	Do.....	1892		16,400.00	
44	Legislative expenses, Territory of Utah.....	1890	1,509.95		
45	Do.....	1892		22,000.00	
46	Contingent expenses, Territory of Utah.....	1892		1,000.00	
47	Compensation Utah Commission.....	1892		25,000.00	
48	Contingent expenses, Utah Commission.....	1890	203.64		
49	Do.....	1891	20.00		
50	Do.....	1892		8,500.00	
51	Compensation and expenses, officers of elections, Territory of Utah.....	1890	3,061.35		
52	Do.....	1891	5,000.00		
53	Do.....	1892		25,000.00	
54	Aid to Industrial Home, Territory of Utah.....	1890	.72		
55	Do.....			4,000.00	
56	Reapportionment of members of the legislature, Territory of Utah.....			1,000.00	
57	Salaries, governor, etc., Territory of Washington.....	1890	10,231.10		
58	Legislative expenses, Territory of Washington.....	1890	19,940.91		
59	Contingent expenses, Territory of Washington.....	1890	178.23		
	Carried forward.....		2,876,971.66	15,067,485.35	33,462.25

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments- during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$779,514.41	\$19,205,544.59	\$17,010,278.38	\$8,742.25	\$166,277.50	\$2,020,246.46	1
	3,500.00	3,500.00				2
	.74			.74		3
.61	.61				.61	4
168,393.03	2,400.00	2,400.00			73,750.52	5
	274,037.19	200,286.67		1,196.99		6
	3,002.69	1,805.70			766.20	7
	3,168.50	2,402.30			5,536.90	8
	22,000.00	16,463.10				9
	2,000.00	2,000.00			829.65	10
	3,043.65	2,214.00			1,907.35	11
	16,900.00	14,992.65		395.40		12
	395.40					13
	2,000.00	2,000.00				14
	125.00	125.00				15
	500.00	500.00				16
	18,005.57			18,005.57		17
	1,673.78			1,673.78		18
	172.48			172.48		19
	16,812.48	14,859.80			1,952.68	20
	8,605.54				8,605.54	21
	6.75			6.75		22
	330.00				330.00	23
	10,598.47			10,598.47		24
	1,078.44			1,078.44		25
	250.00			250.00		26
	7,527.29				7,527.29	27
	3,300.91	2,461.25			839.66	28
	19,900.00	17,438.75			2,461.25	29
2,902.82	2,902.82				2,902.82	30
	2,000.00	2,000.00				31
	500.00	500.00				32
	2,000.00	2,000.00				33
	14,102.78				14,102.78	34
	1,104.35	1,104.35				35
	13,400.00	11,380.80			2,019.20	36
	1,789.20	45.50		1,743.70		37
.09	.09				.09	38
	3,000.00	3,000.00				39
11.07	11.07				11.07	40
154.16	1,654.16	1,654.16				41
	15,000.00	10,000.00			5,000.00	42
	1,505.00	1,505.00			1,351.60	43
	16,400.00	15,048.40				44
	1,509.95			1,509.95	1,006.30	45
6.30	22,006.30	21,000.00				46
	1,000.00	1,000.00				47
	25,000.00	25,000.00				48
	203.64			203.64		49
	20.00				20.00	50
	8,500.00	8,000.00			500.00	51
56.85	3,118.20			3,118.20		52
	5,150.77	4,300.00			850.77	53
150.77	25,000.00	13,000.00			12,000.00	54
	.72			.72		55
	4,000.00	4,000.00				56
134.02	1,134.02	1,000.00			134.02	57
	10,231.10			10,231.10		58
	19,940.91			19,940.91		59
	178.23			178.23		60
951,324.13	19,829,243.39	17,419,265.81	8,742.25	236,582.57	2,164,652.76	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
1	Brought forward.....		\$2, 876, 971. 66	\$15, 967, 485. 35	\$33, 462. 25
2	Constitutional convention, Territory of Washington.		417. 42		
3	Salaries, governor, etc., Territory of Wyoming.	1891	9, 512. 54		
4	Legislative expenses, Territory of Wyoming.	1890	1, 386. 60		
5	Do.....	1891	166. 45		
6	Contingent expenses, Territory of Wyoming.	1891	25. 39		
7	Constitutional convention, Territory of Wyoming.		3, 648. 83		
8	Salaries and contingent expenses, offices of District of Columbia.	*1889			
9	Do.....	1890	3, 846. 40		
10	Do.....	1891	196. 85		
11	Do.....	1892		184, 630. 00	
12	General expenses, District of Columbia.	*1889			
13	Salaries and contingent expenses, sinking fund, District of Columbia.	1890	150. 00		
14	Interest and sinking fund, District of Columbia.	1892		1, 213, 947. 97	
15	Salaries, sinking fund office, District of Columbia.	1892		2, 400. 00	
16	Contingent and miscellaneous expenses, District of Columbia.	1891	8. 00		
17	Do.....	1892		58, 206. 00	
18	Miscellaneous expenses, District of Columbia.	1888	16. 01		
19	Do.....	*1889			
20	Do.....	1890	692. 20		
21	Permit work, District of Columbia.	*1889			
22	Do.....	1890	27, 730. 83		
23	Do.....	1891	56, 895. 09		
24	Do.....	1892		215, 000. 00	
25	Streets, District of Columbia	*1889			
26	Do.....	1890	10, 475. 08		
27	Do.....	1891	65, 913. 64		
28	Do.....	1892		449, 521. 12	
29	Repaving Pennsylvania avenue, District of Columbia.			109. 44	
30	Bridges, District of Columbia	1890	113. 54		
31	Do.....	1891	1. 00		
32	Do.....	1892		20, 000. 00	
33	Constructing, repairing, and maintaining bridges, District of Columbia.	*1889			
34	Sewers, District of Columbia	1890	153. 82		
35	Do.....	1891	98, 780. 63		
36	Do.....	1892		272, 500. 00	
37	Improvement and repairs, District of Columbia.	*1889			
38	Do.....	1890			
39	Do.....	1891	180, 288. 55		
40	Do.....	1892		575, 000. 00	
41	Public schools, District of Columbia	*1889			
42	Do.....	1890	3, 347. 03		
43	Do.....	1891	102. 75		
44	Do.....	1892		778, 206. 00	
45	Militia, District of Columbia.	1890	142. 07		
46	Do.....	1891	4. 50		
47	Do.....	1892		20, 069. 00	
48	Metropolitan police, District of Columbia.	*1889			
49	Do.....	1890	2, 921. 27		
50	Do.....	1891			
51	Do.....	1892		490, 223. 00	
52	Fire Department, District of Columbia	*1889			
53	Do.....	1890	1, 487. 34		
54	Do.....	1891	568. 74		
55	Do.....	1892		142, 870. 00	
56	Telegraph and telephone service, District of Columbia.	1890	14. 41		
57	Do.....	1891			
58	Do.....	1892		18, 800. 00	
59	Health department, District of Columbia.	1890	325. 26		
60	Do.....	1891			
	Carried forward.....		3, 346, 303. 90	20, 408, 961. 85	33, 462. 25

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$951,324.13	\$19,829,243.39	\$17,419,265.81	\$8,742.25	\$236,582.57	\$2,164,652.76	1
	417.42				417.42	
	9,512.54				9,512.54	2
	1,386.60			1,386.60		3
	166.45				166.45	4
	25.39				25.39	5
	3,648.83				3,648.83	6
196.75	196.75			196.75		7
	3,846.40			3,287.65	558.75	8
2,298.95	2,495.80				2,495.80	9
17,389.24	202,019.24	202,000.00			19.24	10
3,170.85	3,170.85			3,170.85		11
	150.00			150.00		12
44,610.00	1,258,557.97	1,258,557.97				13
	2,400.00	2,400.00				14
3,117.14	3,125.14	331.48			2,793.66	15
8,436.79	66,636.79	55,500.00			11,136.79	16
	16.01			16.01		17
1,101.52	1,101.52			1,101.52		18
	692.20				692.20	19
374.99	374.99			374.99		20
10,002.11	37,732.94			37,732.94		21
65,931.57	122,826.66	65,000.00			57,826.66	22
28,613.35	243,613.35	180,000.00			63,613.35	23
	40			40		24
3,562.14	14,037.22			13,389.94	647.28	25
2,125.40	68,039.04	62,500.00			5,539.04	26
16,414.37	465,935.49	383,596.27			82,339.22	27
	109.44	109.44				28
	113.54			113.54		29
1,659.21	1,660.21	600.00			1,060.21	30
	20,000.00	14,522.91			5,477.09	31
7.50	7.50			7.50		32
2,152.57	2,306.39			2,306.39		33
3,515.16	102,295.79	66,000.00			36,295.79	34
18,098.64	290,598.64	225,000.00			65,598.64	35
3,232.15	3,232.15			3,232.15		36
5,332.59	5,332.59			3,372.42	1,960.17	37
7,458.83	187,747.38	126,000.00			61,747.38	38
84,311.04	659,311.04	580,000.00			79,311.04	39
44.24	44.24			44.24		40
254.25	3,601.28				3,601.28	41
12,014.03	12,116.78	10,000.00			2,116.78	42
64,539.56	842,745.56	825,100.00			17,645.56	43
	142.07	125.84			16.23	44
50.66	55.16				55.16	45
3,358.83	23,427.83	23,400.00			27.83	46
853.61	853.61			853.61		47
685.75	3,607.02	61.83		3,545.19		48
4,544.24	4,544.24	122.26			4,421.98	49
47,309.61	537,532.61	535,000.00			2,532.61	50
1.39	1.39			1.39		51
417.24	1,904.58			1,890.40	14.18	52
1,864.47	2,433.21	100.00			2,333.21	53
13,042.36	155,912.36	155,000.00			912.36	54
	14.41	4.50			9.91	55
73.08	73.08	35.22			37.86	56
942.67	19,742.67	18,700.00			1,042.67	57
	325.26			316.47	8.79	58
259.56	259.56	59.00			209.56	59
1,434,692.94	25,223,420.97	22,209,083.53	8,742.25	313,073.52	2,692,521.67	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$3,346,303.90	\$20,408,961.88	\$33,462.25
1	Health department, District of Columbia.....	1892		71,860.00	
2	Courts, District of Columbia.....	*1889			
3	Do.....	1889	107.50		
4	Do.....	1890	44.41		
5	Do.....	1891	190.62		
6	Do.....	1892		35,074.00	
7	Defending suits in claims against District of Columbia.....	1890	1,932.75		
8	Do.....	1891	500.00		
9	Do.....	1892		2,500.00	
10	Judgments, District of Columbia.....				
11	Writs of lunacy, District of Columbia.....	1890	35.47		
12	Do.....	1892		2,000.00	
13	Emergency fund, District of Columbia.....	1890	3,579.28		
14	Do.....	1891	3,633.75		
15	Do.....	1892		5,000.00	
16	Transportation of paupers and prisoners, District of Columbia.....	*1889			
17	Do.....	1890	789.02		
18	Do.....	1891	963.51		
19	Do.....	1892		4,000.00	
20	Washington Asylum, District of Columbia.....	1890	283.84		
21	Do.....	1891	1.70		
22	Do.....	1892		65,725.00	
23	Relief of the poor, District of Columbia.....	1890	356.14		
24	Do.....	1891			
25	Do.....	1892		21,400.00	
26	Reform School, District of Columbia.....	*1889			
27	Do.....	1890	217.18		
28	Do.....	1891			
29	Do.....	1892		45,652.00	
30	Industrial Home School, District of Columbia.....	1890	117.21		
31	Do.....	1891	506.35		
32	Do.....	1892		11,500.00	
33	Hospital for the Insane, District of Columbia.....	1892		90,570.00	
34	Columbia Hospital for Women and Lying-in Asylum, District of Columbia.....	1892		20,000.00	
35	Women's Christian Association, District of Columbia.....	1892		4,000.00	
36	National Association for Colored Women and Children, District of Columbia.....	1890	22.00		
37	Do.....	1892		12,000.00	
38	Children's Hospital, District of Columbia.....	1892		10,000.00	
39	St. Ann's Infant Asylum, District of Columbia.....	1890	9.43		
40	Do.....	1891	.47		
41	Do.....	1892		6,500.00	
42	St. Rose Industrial School, District of Columbia.....	1892		2,500.00	
43	German Orphan Asylum Association, District of Columbia.....	1892		6,000.00	
44	St. John's Church Orphanage, District of Columbia.....	1891			
45	Do.....	1892		2,000.00	
46	Washington Hospital for Foundlings, District of Columbia.....	1891	69.54		
47	Do.....	1892		6,000.00	
48	Association for Works of Mercy, District of Columbia.....	1891			
49	Do.....	1892		3,000.00	
50	National Homeopathic Association, District of Columbia.....	1892		9,000.00	
51	National Temperance Home, District of Columbia.....	1890	1.10		
52	Do.....	1892		2,000.00	
53	House of the Good Shepherd, District of Columbia.....	1892		3,000.00	
54	Columbia Institution for the Deaf and Dumb, District of Columbia.....	1891	11.15		
55	Do.....	1892		10,500.00	
56	Education of feeble-minded children, District of Columbia.....	1892		3,400.00	
	Carried forward.....		3,359,670.32	20,864,142.88	33,462.25

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$1,434,692.94	\$25,233,420.97	\$22,209,083.53	\$8,742.25	\$313,073.52	\$2,692,521.87
491.99	72,351.99	72,351.99			
131.66	131.66			131.66	
	107.50	17.50			90.00
36.25	80.66	17.50			63.16
978.23	1,168.85				1,168.85
2,417.25	37,491.25	37,491.00			25
	1,932.75			1,932.75	
	500.00				500.00
	2,500.00				2,500.00
4,097.82	4,097.82				4,097.82
	35.47			28.72	6.75
500.00	2,500.00	2,500.00			
	3,579.28			3,579.28	
	3,633.75	1,907.24			1,726.51
108.00	5,108.00	3,900.00			1,208.00
647.79	647.79			647.79	
	789.02			789.02	
27.64	991.15	60.74			930.41
419.04	4,419.04	3,650.00			769.04
294.37	578.21				578.21
275.24	276.94				276.94
2,005.74	67,730.74	67,000.00			730.74
	356.14			356.14	
1,083.10	1,083.10	130.00			953.10
1,118.87	22,518.87	21,800.00			718.87
13.77	13.77			13.77	
	217.18			217.18	
592.26	592.26	454.26			138.00
990.29	46,642.29	46,642.29			
	117.21			117.21	
	500.35				500.35
24.47	11,524.47	11,524.47			
7,547.50	98,117.50	98,117.50			
	20,000.00	20,000.00			
	4,000.00	4,000.00			
	22.00			22.00	
	12,000.00	12,000.00			
	10,000.00	10,000.00			
	9.43			9.43	
	.47				.47
	6,500.00	6,500.00			
	2,500.00	2,500.00			
	6,000.00	6,000.00			
25.50	25.50	25.50			
	2,000.00	2,000.00			
	69.54				69.54
	6,000.00	6,000.00			
.40	.40				.40
	3,000.00	3,000.00			
	9,000.00	9,000.00			
	1.10			1.10	
149.69	2,149.69	2,149.69			
248.96	3,248.96	3,248.96			
	11.15	11.15			
	10,500.00	10,500.00			
	3,400.00	1,479.44			1,920.56
1,458,918.77	25,715,194.22	22,675,062.76	8,742.25	320,919.57	2,711,469.64

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$3,359,670.32	\$20,864,142.88	\$33,462.25
1	Support of convicts, District of Columbia.....	1892		21,000.00	
2	Buildings and grounds, public schools, District of Columbia.....	*1889			
3	Do.....	1891	74,605.75		
4	Do.....	{1891}	185,000.00		
		{1892}			
5	Buildings, metropolitan police, District of Columbia.....		336.44	29,000.00	
6	Buildings, fire department, District of Columbia.....		115.50		
7	Buildings, Washington Asylum, District of Columbia.....		15,556.39	5,000.00	
8	Buildings, Washington Hospital for Foundlings, District of Columbia.....		5,000.23		
9	Buildings, Central Dispensary and Emergency Hospital, District of Columbia.....		20,000.00		
10	Reconstructing Jefferson school building, District of Columbia.....				
11	Washington aqueduct, District of Columbia.....	1892		20,000.00	
12	Water department, reimbursable, District of Columbia.....	*1889			
13	Do.....	1890			
14	Do.....	1891			87,326.39
15	Do.....	{1891}			151.00
		{1892}			
16	Do.....	1892			184,959.17
17	Water fund, District of Columbia.....		138,850.05	302,459.91	
18	Water supply, District of Columbia.....				
19	Increasing the water supply of Washington, District of Columbia.....		432,606.37		
20	Expenses of assessing real property, District of Columbia.....	*1889			
21	Do.....	1892		6,000.00	
22	Washington redemption fund, District of Columbia.....		155.15	3,173.03	
23	Washington special tax fund, District of Columbia.....		10,605.54	153.86	
24	Surplus fund, District of Columbia.....		97.76	110.04	
25	Refunding taxes, District of Columbia.....			12,523.88	
26	Refunding water rents and taxes, District of Columbia.....				883.61
27	Guarantee fund, District of Columbia.....			42,855.48	
28	Redemption of tax lien certificates, District of Columbia.....		2,932.35	332.56	
29	Redemption of assessment certificates, District of Columbia.....		34.44		
30	Redemption of Pennsylvania avenue paving certificates, District of Columbia.....		611.31		
31	Redemption of Pennsylvania avenue paving scrip, District of Columbia.....		117.05		
32	Employment of the poor, District of Columbia.....				
33	Police relief fund, District of Columbia.....			15,550.35	
34	Firemen's relief fund, District of Columbia.....			1,568.55	
35	Compilation of the laws, District of Columbia.....		3,008.08		
36	Construction of county roads, District of Columbia.....	1891	58,950.00		
37	Do.....	{1891}	127,000.00		
		{1892}			
38	Rock Creek Park, District of Columbia.....		1,108,000.00		
39	Zoological Park, District of Columbia.....		374.59		
40	Public bathing beach, District of Columbia.....				
41	Bennings Road Bridge, District of Columbia.....		59,000.00		
42	Examination of the sewer system, District of Columbia.....		6.90		
43	Interest on 3.65 bonds of the District of Columbia.....			17,259.27	
44	Redemption of District of Columbia bonds, District of Columbia.....			2,412,744.00	
45	Deficiency in sale of bonds retained from contractors, District of Columbia.....				
	Carried forward.....		5,602,634.22	23,753,873.81	306,782.42

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balance of appropriations June 30, 1892.	
\$1,458,918.77	\$25,715,194.22	\$22,675,062.76	\$8,742.25	\$320,919.57	\$2,711,469.64	1
2.11	21,000.00	21,000.00		2.11		2
3,380.53	77,986.28	70,000.00			7,986.28	3
22,213.03	207,213.03	205,006.00			2,213.03	4
5,485.90	34,822.34	34,013.25			809.09	5
3,427.21	3,542.71	3,427.21			115.50	6
6,266.86	26,823.25	26,815.65			7.60	7
	5,000.23				5,000.23	8
1,399.38	21,399.38	21,399.38				9
1.25	1.25			1.25		10
	20,000.00	20,000.00				11
58.75	58.75			58.75		12
57.38	57.38			57.38		13
454.56	87,780.95	87,780.95				14
349.00	500.00	500.00				15
14,650.83	199,610.00	199,610.00			162,640.40	16
	441,309.96	5,349.39	273,320.17		10,669.91	17
10,669.91	10,669.91				429,723.01	18
	432,606.37	2,883.36				19
16.50	16.50			16.50		20
	6,000.00	5,099.87			900.13	21
864.31	4,192.49	2,960.03			1,232.46	22
1,998.76	12,758.16	1,316.00			11,442.16	23
1.50	209.30				209.30	24
1,813.48	14,337.36	14,337.36				25
116.39	1,000.00	1,000.00				26
4,632.63	47,488.11	47,488.11				27
144.75	3,409.66	564.10			2,845.56	28
800.00	834.44	213.82			620.62	29
109.44	720.75	720.75				30
	117.05				117.05	31
75.22	75.22			75.22		32
85.00	15,635.35	15,635.35				33
76.45	1,645.00	1,645.00				34
80.07	3,088.15				3,088.15	35
12,911.51	71,861.51	65,000.00			6,861.51	36
25,949.38	152,949.38	138,600.00			14,349.38	37
37,167.91	1,145,167.91	660,112.85			485,055.06	38
	374.59				374.59	39
43.23	43.23	43.23				40
2,706.61	61,706.61	61,706.61				41
	6.90				6.90	42
	17,259.27	17,259.27				43
	2,412,744.00	2,412,744.00				44
215.92	215.92	215.92				45
1,617,144.53	31,280,434.98	26,819,504.22	282,062.42	321,130.78	3,857,737.56	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward		\$5,602,634.22	\$23,753,873.81	\$306,782.42
1	Board to consider location of electric wires, District of Columbia.				
2	Plats of subdivisions outside Washington and Georgetown.		5,000.00		
3	Erection of fish-ways at Great Falls.		29,520.32		
4	Special counsel in case of Samuel Strong.		2,500.00		
5	Salaries, Coast and Geodetic Survey.	1890	205.00		
6	Do.	1891	14,061.65		
7	Do.	1892		262,730.00	
8	Party expenses, Coast and Geodetic Survey.	1890	2,793.31		
9	Do.	1891	18,118.41		
10	Do.	1892		168,000.00	
11	General expenses, Coast and Geodetic Survey.	1890	134.73		
12	Do.	1891	6,101.92		
13	Do.	1892		46,900.00	
14	Publishing Observations, Coast and Geodetic Survey.	1890			
15	Do.	1891	18.08		
16	Do.	1892		1,000.00	
17	Coast and Geodetic Survey, certified claims.		8.00		
18	Repairing vessels, Coast Survey.	1890	.10		
19	Do.	1891	50.00		
20	Do.	1892		25,000.00	
21	Alaska boundary survey.		3,750.00	58,900.00	
22	Salaries, office Secretary of War.	1890	914.80		
23	Do.	1891	3,886.12		
24	Do.	1892		106,550.00	
25	Salaries, Record and Pension Division, War Department.	1890	315.33		
26	Do.	1891	33,049.15		
27	Do.	1892		1,009,390.00	
28	Salaries, office of Adjutant-General.	1890	9,748.63		
29	Do.	1891	1,932.53		
30	Do.	1892		212,920.00	
31	Salaries, office of Inspector-General.	1890	52.75		
32	Do.	1891	437.81		
33	Do.	1892		9,320.00	
34	Salaries, office of Judge-Advocate-General, U. S. Army.	1890	84.25		
35	Do.	1891	241.65		
36	Do.	1892		14,860.00	
37	Salaries, Signal office.	1890	2,339.47		
38	Do.	1891	1,933.70		
39	Do.	1892		5,700.00	
40	Salaries, office of Quartermaster-General.	1890	1,338.01		
41	Do.	1891	940.00		
42	Do.	1892		158,940.00	
43	Salaries, office of Commissary-General.	1890	471.17		
44	Do.	1891	945.00		
45	Do.	1892		42,760.00	
46	Salaries, office of Surgeon-General.	1890	8,417.78		
47	Do.	1891	1,628.63		
48	Do.	1892		177,290.00	
49	Salaries, office of Paymaster-General.	1890	325.96		
50	Do.	1891	78.28		
51	Do.	1892		39,160.00	
52	Salaries, office of Chief of Ordnance.	1890	189.62		
53	Do.	1891	35.00		
54	Do.	1892		44,860.00	
55	Salaries, office of Chief of Engineers.	1890	179.71		
56	Do.	1891	330.00		
57	Do.	1892		23,240.00	
58	Salaries, office of Publication of Records of the Rebellion.	1890	1,084.78		
59	Do.	1891	1,984.46		
60	Do.	1892		31,780.00	
61	Stationery, War Department.	1890	508.69		
62	Do.	1891	956.46		
63	Do.	1892		45,000.00	
64	Postage to postal union countries, War Department.	1890	65.00		
65	Do.	1891	375.00		
66	Do.	1892		1,500.00	
	Carried forward		5,750,185.48	26,239,673.81	306,782.42

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,617,144.53	\$31,280,434.98	\$26,819,504.22	\$282,062.42	\$321,130.78	\$3,857,737.56	1
1,723.45	1,723.45	1,723.45				2
2,500.00	7,500.00	5,000.00			2,500.00	3
	29,520.32	29,520.32				4
	2,500.00				2,500.00	5
13,803.79	14,008.79			14,008.79		6
	14,061.65				14,061.65	7
	262,730.00	255,000.00			7,730.00	8
6,029.96	8,823.27	1,644.72		7,127.27	51.28	9
	18,118.41	12,446.72			5,671.69	10
	168,000.00	165,165.70			2,834.30	11
46.27	180.00	9.67		171.33		12
346.42	6,448.34	4,006.12			2,442.22	13
328.27	47,228.27	46,900.00			328.27	14
77.18	77.18			77.18		15
	18.08				18.08	16
	1,000.00	1,000.00				17
	8.00				8.00	18
	.10			.10		19
	50.00				50.00	20
	25,000.00	25,000.00				21
3,261.51	65,911.51	38,790.00			27,121.51	22
	914.80			914.80		23
23.49	3,409.61				3,409.61	24
	106,550.00	105,085.00			1,465.00	25
	315.33			315.33		26
483.70	33,532.85	16.48			33,516.37	27
	1,009,390.00	1,000,070.00			9,320.00	28
	9,748.63			9,748.63		29
199.25	2,131.78				2,131.78	30
	212,920.00	212,325.00			595.00	31
	52.75			52.75		32
.57	438.38				438.38	33
	9,320.00	9,320.00				34
	84.25			84.25		35
4.88	246.53				246.53	36
	14,860.00	14,856.79			3.21	37
	2,339.47			2,339.47		38
180.32	2,114.02				2,114.02	39
	5,700.00	5,700.00				40
	1,338.01			1,338.01		41
332.06	1,272.06				1,272.06	42
	158,940.00	156,860.00			2,080.00	43
.64	471.17			471.17		44
	945.64				945.64	45
	42,760.00	42,714.58			45.42	46
1.94	8,417.78			8,417.78		47
	1,630.57				1,630.57	48
	177,290.00	176,350.00			940.00	49
	325.96			325.96		50
.82	79.10				79.10	51
	39,160.00	39,160.00				52
	189.62			189.62		53
4.03	39.03				39.03	54
	44,860.00	44,763.85			96.15	55
	179.71			179.71		56
5.79	335.79				335.79	57
	23,240.00	23,152.45			87.55	58
	1,084.78			1,084.78		59
6.05	1,990.51				1,990.51	60
	31,780.00	31,360.00			420.00	61
	508.69			508.69		62
.93	957.39	956.46			.93	63
2,061.15	47,061.15	45,500.00			1,561.15	64
	65.00			65.00		65
	375.00				375.00	66
	1,500.00	640.00			860.00	
1,648,567.00	33,954,208.71	29,314,541.53	282,062.42	368,551.40	3,989,053.36	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward		\$5, 759, 185. 48	\$26, 239, 673. 81	\$306, 782. 42
1	Rent of buildings, War Department.....	1891	400. 00		
2	Do.....	1892		6, 600. 00	
3	Contingent expenses, War Department.....	1890	193. 48		
4	Do.....	1891	77. 92		
5	Do.....	1892		55, 000. 00	
6	Signal Service, contingent expenses.....	1890	45. 54		
7	Index of Confederate records, War Department.			14, 600. 00	
8	Disposal of useless paper, War Department.....				
9	Salaries of employes, Public Buildings and Grounds under Chief Engineer.....	1891			
10	Do.....	1892		49, 060. 00	
11	Contingent expenses, Public Buildings and Grounds under Chief Engineer.....	1890	. 66		
12	Do.....	1891			
13	Do.....	1892		500. 00	
14	Improvement and care of Public Grounds under Chief Engineer.....	1890	1, 499. 18		
15	Do.....	1891			
16	Do.....	1892		73, 950. 00	
17	Repairs, fuel, etc., Executive Mansion, under Chief Engineer.....	1890	49. 76		
18	Do.....	1891			
19	Do.....	1892		43, 000. 00	
20	Lighting, etc., Executive Mansion, under Chief Engineer.....	1890	1, 055. 98		
21	Do.....	1891			
22	Do.....	1892		15, 024. 80	
23	Repairs to water pipes and fire plugs under Chief Engineer.....	1890	45. 93		
24	Do.....	1891			
25	Do.....	1892		2, 500. 00	
26	Telegraph to connect the Capitol with the Departments and Government Printing Office.	1891			
27	Do.....	1892		1, 250. 00	
28	Water supply, Executive Mansion.....		5, 300. 00		
29	Electric light plant, Executive Mansion.....				2, 076. 00
30	Salaries, office superintendent State, War, and Navy Department building.....	1890	581. 05		
31	Do.....	1891	400. 00		
32	Do.....	1892		118, 500. 00	
33	Fuel, lights, etc., State, War, and Navy Department building.....	1890	2. 00		
34	Do.....	1891	1, 500. 00		
35	Do.....	1892		42, 500. 00	
36	Building for State, War, and Navy Departments.....		46, 018. 81		
37	Transportation of reports and maps to foreign countries.....	1891			
38	Do.....	1892		100. 00	
39	Support and medical treatment of destitute patients.....	1891	1, 905. 98		
40	Do.....	1892		19, 000. 00	
41	Building for the Army Medical Museum and library.....		1, 191. 86		
42	Maintenance of Garfield Hospital.....	1890	1. 64		
43	Do.....	1891	. 23		
44	Do.....	1892		15, 000. 00	
45	Care and maintenance of Washington Monument.....	1890	11. 98		
46	Do.....	1891			
47	Do.....	1892		12, 820. 00	
48	Prevention of obstructions and injurious deposits within the harbor and adjacent waters of New York City.....	1890	25, 384. 31		
49	Do.....	1891	4, 449. 11		
50	Do.....	1892		33, 000. 00	
51	Salaries, office Secretary of the Navy.....	1890	889. 69		
52	Do.....	1891	216. 66		
53	Do.....	1892		49, 100. 00	
54	Salaries, Bureau of Yards and Docks.....	1890	370. 88		
55	Do.....	1891	249. 40		
56	Do.....	1892		10, 980. 00	
	Carried forward		5, 851, 027. 53	26, 802, 218. 61	308, 858. 42

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,648,567.00	\$33,954,208.71	\$29,314,541.53	\$282,062.42	\$368,551.40	\$3,989,053.36	1
	400.00				400.00	2
	6,600.00	6,500.00			100.00	3
	193.48	4.00		189.48		4
629.32	707.24	679.18			28.06	5
841.52	55,841.52	55,841.52				6
	45.54			45.54		7
	14,600.00				14,600.00	8
71.20	71.20				71.20	9
47.01	47.01	25.81			21.20	10
	49,060.00	49,060.00				11
	.66			.66		12
.80	.80				.80	13
	500.00	500.00				14
	1,499.18			1,499.18		15
463.89	463.89				463.89	16
	73,950.00	73,950.00				17
	49.76			49.76		18
27.32	27.32				27.32	19
	43,000.00	43,000.00				20
	1,055.98			1,055.98		21
2,076.00	2,076.00		2,076.00			22
	15,024.80	15,024.80				23
	45.93			45.93		24
66.58	66.58				66.58	25
1.02	2,500.00	2,500.00				26
	1.02				1.02	27
	1,250.00	1,250.00				28
	5,300.00				5,300.00	29
	2,076.00	2,076.00				30
	581.05			581.05		31
174.98	574.98				574.98	32
	118,500.00	118,000.00			500.00	33
	2.00			2.00		34
300.06	1,800.06				1,800.06	35
1,671.63	44,171.63	44,000.00			171.63	36
4,000.00	50,018.81				50,018.81	37
1.77	1.77				1.77	38
	100.00	100.00				39
	1,905.98	1,583.33			322.65	40
	19,000.00	17,416.63			1,583.37	41
43.44	1,235.30				1,235.30	42
	1.64			1.64		43
	.23	.23				44
710.40	15,710.40	15,710.40				45
	11.98			11.98		46
.44	.44				.44	47
	12,820.00	12,820.00				48
	25,384.31	30.42		25,353.89		49
795.22	5,244.33	165.00			5,079.33	50
2,412.50	35,412.50	30,852.48			4,560.02	51
	889.69			889.69		52
	216.66				216.66	53
	49,160.00	48,940.61			219.39	54
	370.88			370.88		55
	249.40				249.40	56
	10,980.00	10,980.00				
1,662,902.10	34,625,006.66	29,865,551.94	284,138.42	398,649.06	4,076,667.24	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
	Brought forward		\$5,851,027.53	\$26,802,218.61	\$308,858.42
1	Salaries, Bureau of Equipment and Recruiting	1890	133.43		
2	Do	1891	62.44		
3	Salaries, Bureau of Equipment	1892		7,580.00	
4	Salaries, Bureau of Navigation	1890	404.68		
5	Do	1891	1,611.15		
6	Do	1892		27,220.00	
7	Salaries, Bureau of Ordnance	1890	2,065.88		
8	Do	1891	1,190.96		
9	Do	1892		12,480.00	
10	Salaries, Bureau of Construction and Repairs	1890	1,608.14		
11	Do	1892		13,980.00	
12	Salaries, Bureau of Steam Engineering	1890	72.53		
13	Do	1891	504.70		
14	Do	1892		11,090.00	
15	Salaries, Bureau of Provisions and Clothing	1890	593.23		
16	Do	1891	140.31		
17	Do	1892		37,840.00	
18	Salaries, Bureau of Medicine and Surgery	1890	103.28		
19	Do	1891	285.28		
20	Do	1892		12,060.00	
21	Salaries, Bureau of Judge-Advocate-General, U. S. Navy	1890	471.13		
22	Do	1891	161.94		
23	Do	1892		10,660.00	
24	Salaries, Bureau of Naval Records of the Rebellion	1890	298.66		
25	Do	1891	871.70		
26	Do	1892		16,680.00	
27	Salaries, Nautical Almanac Office	1890	198.48		
28	Do	1891	65.30		
29	Do	1892		25,380.00	
30	Contingent and miscellaneous expenses, Nautical Almanac Office	1892		1,000.00	
31	Salaries, Library of the Navy Department	1892		2,380.00	
32	Salaries, Hydrographic Office	1890	118.14		
33	Do	1891	2.05		
34	Do	1892		45,440.00	
35	Contingent and miscellaneous expenses, Hydrographic Office	1890	703.31		
36	Do	1891	1,961.04		
37	Do	1892		44,500.00	
38	Salaries, Naval Observatory	1890	722.58		
39	Do	1892		36,440.00	
40	Contingent and miscellaneous expenses, Naval Observatory	1890	.40		
41	Do	1891			
42	Do	1892		9,250.00	
43	Library of the Navy Department	1890	.76		
44	Do	1891			
45	Do	1892		1,000.00	
46	Contingent expenses, Navy Department	1890			
47	Do	1892		15,000.00	
48	Salaries, Post-Office Department	1890	12,553.42		
49	Do	1891	10,506.31		
50	Do	1892		767,330.00	
51	Extra compensation, employes Post-Office Department				
	Contingent expenses, Post-Office Department:				
52	Stationery	1890	8.58		
53	Do	1891			
54	Do	1892		13,000.00	
55	Fuel	1890	64.53		
56	Do	1891			
57	Do	1892		9,000.00	
58	Gas	1890	612.37		
59	Do	1891			
60	Lights	1892		6,000.00	
61	Plumbing and gas fixtures	1890	5.62		
62	Do	1891			
63	Plumbing and light fixtures	1892		3,500.00	
64	Telegraphing	1890	2,446.64		
65	Do	1891	2,300.00		
	Carried forward		5,893,876.50	27,931,928.61	308,858.42

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,662,902.10	\$34,625,006.66	\$29,865,551.94	\$284,138.42	\$398,649.06	\$4,076,667.24	1
	133.43			133.43		2
	62.44				62.44	3
	7,580.00	7,526.99			53.01	4
	404.63			404.63		5
	1,611.15				1,611.15	6
	27,220.00	25,604.37			1,615.63	7
	2,065.88			2,065.88		8
	1,190.96				1,190.96	9
	12,480.00	12,258.05			221.95	10
	1,608.14			1,608.14		11
	13,980.00	13,363.68			616.32	12
	72.53			72.53		13
	504.70				504.70	14
	11,090.00	11,044.51			45.49	15
	593.23			593.23		16
	140.31				140.31	17
	37,840.00	37,545.77			294.23	18
	103.28			103.23		19
	285.28				285.28	20
	12,060.00	11,793.70			266.30	21
	471.13			471.13		22
					161.94	23
	161.94				173.96	24
	10,660.00	10,486.04				25
	298.66			298.66		26
					918.45	27
46.75	918.45				232.67	28
	16,680.00	16,447.33				29
	198.48			198.48		30
	65.30				65.30	31
	25,380.00	24,621.67			758.33	32
	1,000.00	1,000.00				33
					103.90	34
	2,380.00	2,276.10				35
	118.14			118.14		36
	2.05				2.05	37
	45,440.00	45,436.50			3.50	38
492.04	1,195.35			1,195.35		39
					876.87	40
744.52	2,705.56	1,823.69			3,445.72	41
3,445.72	47,945.72	44,500.00				42
	722.58			722.58		43
	36,440.00	34,471.80			1,968.20	44
	.40			.40		45
					.04	46
.04	.04					47
	9,250.00	9,250.00			.76	48
	.76			.76		49
.57	.57				.57	50
	1,000.00	1,000.00				51
115.61	115.61	9.07		106.54		52
	15,000.00	15,000.00				53
	12,553.42			12,553.42		54
3,984.64	14,490.95				14,490.95	55
	767,330.00	759,500.00			7,830.00	56
116.10	116.10				116.10	57
						58
	8.58			8.58		59
3.42	3.42				3.42	60
	13,000.00	13,000.00				61
	64.53			64.53		62
.01	.01				.01	63
	9,000.00	9,000.00				64
	612.37			612.37		65
20.80	20.80				20.80	66
	6,000.00	5,500.00			500.00	67
	5.62			5.62		68
1.37	1.37				1.37	69
	3,500.00	3,500.00				70
	2,446.64	2,400.00			46.64	71
71.56	2,371.56				2,371.56	72
1,671,945.25	35,805,708.78	30,983,916.21	284,138.42	419,986.79	4,117,667.36	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$5,893,876.50	\$27,931,028.61	\$308,858.42
	Contingent expenses, Post-Office Department—Continued.				
1	Telegraphing.....	1892		2,500.00	
2	Painting.....	1890	3.46		
3	Do.....	1891			
4	Do.....	1892		3,500.00	
5	Carpets.....	1891			
6	Do.....	1892		3,000.00	
7	Furniture.....	1890	3.06		
8	Do.....	1891			
9	Do.....	1892		3,000.00	
10	Horses and wagons.....	1890	100.03		
11	Do.....	1891			
12	Do.....	1892		1,500.00	
13	Hardware.....	1891			
14	Do.....	1892		1,000.00	
15	Miscellaneous items.....	1890	95.58		
16	Do.....	1891			
17	Do.....	1892		12,500.00	
18	Official Postal Guide.....	1890	5,660.39		
19	Do.....	1891	7,200.00		
20	Do.....	1892		29,000.00	
21	Post route maps.....	1890	1,212.31		
22	Do.....	1891	1,359.49		
23	Do.....	1892		18,000.00	
24	Postage, Post-Office Department.....	1890	300.00		
25	Do.....	1891			
26	Do.....	1892		750.00	
27	Rent of buildings, Post-Office Department.....	1891			
28	Do.....	1892		24,500.00	
29	Removal and furnishings, Washington City Post-Office.....			10,000.00	
30	Deficiency in the postal revenues.....	1889*			
31	Do.....	1891		3,700,000.00	
32	Do.....	1892		1,000,000.00	
33	Mail transportation, Pacific railroads.....	1889		1,053.40	
34	Do.....	1890		1,399.92	
35	Do.....	1891		501,077.24	
36	Do.....	1892		1,184,848.75	
	Department of Agriculture:				
37	Salaries.....	1890	3,032.96		
38	Do.....	1891	7,902.85		
39	Do.....	1892		256,800.00	
40	Contingent expenses.....	1890	140.78		
41	Do.....	1891	2,200.00		
42	Do.....	1892		25,000.00	
43	{Salaries and expenses, Bureau of Animal Industry.....}	{1890}	913.52		
44	Do.....	{1891}			
45	Do.....	1891	139,831.40		
46	Do.....	1892		650,000.00	
47	Collecting agricultural statistics.....	1890	2,159.99		
48	Do.....	1891	28,819.25		
49	Do.....	1892		102,500.00	
50	Purchase and distribution of valuable seeds.....	1890	25.45		
51	Do.....	1891	400.00		
52	Do.....	1892		105,400.00	
53	Experimental garden and grounds.....	1890	161.55		
54	Do.....	1891	2,000.00		
55	Do.....	1892		28,500.00	
56	Furniture, cases and repairs.....	1890	88.07		
57	Do.....	1891			
58	Do.....	{1891}	500.00		
59	Do.....	{1892}			
60	Library.....	1890		10,000.00	
61	Do.....	1891	261.72		
62	Museum.....	1890	1.61		
63	Do.....	1891			
64	Do.....	1892		4,000.00	
	Laboratory.....	{1889}			
		{1890}	468.19		
	Carried forward.....		6,008,718.16	35,613,857.92	308,858.42

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1, 671, 945. 25	\$35, 805, 708. 78	\$30, 983, 916. 21	\$284, 138. 42	\$419, 986. 79	\$4, 117, 667. 36	
	2, 500. 00	200. 00			2, 300. 00	1
	3. 46			3. 46		2
1. 13	1. 13				1. 13	3
	3, 500. 00	3, 000. 00			500. 00	4
97	97				97	5
	3, 000. 00	3, 000. 00				6
	3. 06			3. 06		7
2. 02	2. 02				2. 02	8
	3, 000. 00	3, 000. 00				9
	100. 03			100. 03		10
71. 86	71. 86				71. 86	11
	1, 500. 00	1, 300. 00			200. 00	12
16. 10	16. 10				16. 10	13
	1, 000. 00	1, 000. 00				14
	95. 58				95. 58	15
13. 42	13. 42				13. 42	16
	12, 500. 00	12, 500. 00				17
	5, 660. 39			5, 660. 39		18
	7, 200. 00	65. 36			7, 134. 64	19
	29, 000. 00	23, 000. 00			6, 000. 00	20
	1, 212. 31			1, 212. 31		21
119. 20	1, 478. 69	1, 450. 00			28. 69	22
949. 67	18, 949. 67	18, 000. 00			949. 67	23
	300. 00			300. 00		24
200. 00	200. 00				200. 00	25
	2, 275. 68	750. 00			2, 275. 68	26
2, 275. 68	24, 500. 00	24, 500. 00			2, 275. 68	27
	10, 000. 00				10, 000. 00	28
						29
648, 510. 29	648, 510. 29			648, 510. 29		30
	3, 700, 000. 00	3, 700, 000. 00				31
	1, 000, 000. 00	1, 000, 000. 00				32
	1, 053. 40	1, 053. 40				33
	1, 399. 92	1, 399. 92				34
	501, 077. 24	501, 077. 24				35
	1, 184, 848. 75	1, 184, 848. 75				36
	3, 032. 96			3, 032. 96		37
1, 244. 14	9, 146. 99				9, 146. 99	38
	256, 800. 00	252, 000. 00			4, 800. 00	39
	140. 78			140. 78		40
	2, 200. 00	98. 12			2, 101. 88	41
	25, 000. 00	22, 500. 00			2, 500. 00	42
196. 21	1, 109. 73				1, 109. 73	43
	139, 831. 40	74, 837. 08			64, 994. 32	44
228. 32	650, 228. 32	578, 048. 29			72, 180. 03	45
	2, 159. 99	1, 420. 00		739. 99		46
	28, 819. 25	14, 686. 40			14, 132. 85	47
9. 25	102, 509. 25	91, 324. 45			11, 184. 80	48
	25. 45			25. 45		49
	800. 00	490. 94			309. 06	50
400. 00	105, 400. 00	103, 000. 00			2, 400. 00	51
	161. 55			161. 55		52
103. 59	2, 103. 59	2, 000. 00			103. 59	53
	28, 500. 00	28, 500. 00				54
	88. 07			88. 07		55
8. 74	8. 74				8. 74	56
	500. 00	500. 00				57
	10, 000. 00	10, 000. 00				58
	261. 72			261. 72		59
2. 80	3, 002. 80	3, 000. 00			2. 80	60
	1. 61			1. 61		61
15. 28	15. 28				15. 28	62
	4, 000. 00	4, 000. 00				63
	468. 19			468. 19		64
2, 326, 313. 92	44, 347, 748. 42	38, 650, 466. 16	284, 138. 42	1, 080, 696. 65	4, 332, 447. 19	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$6,098,718.16	\$35,613,857.92	\$308,858.42
	Department of Agriculture—Continued.				
1	Laboratory.....	1890	69.82		
2	Do.....	1891	200.00		
3	Do.....	1892		19,400.00	
4	Experiments in the manufacture of sugar.....	(1889) (1890)	201.39		
5	Do.....	1890	99.23		
6	Do.....	1891	24,909.88		
7	Do.....	(1891) (1892)	25,000.00		
8	Do.....	1892		35,000.00	
9	Botanical investigations and experiments.....	(1890) (1891)	55.64		
10	Do.....	1891	9,942.69		
11	Do.....	1892		40,000.00	
12	Pomological information.....	1889	24.48		
13	Do.....	1890	354.31		
14	Do.....	1891	563.70		
15	Do.....	1892		5,000.00	
16	Investigating the adulteration of food.....	1891	2,000.00		
17	Microscopical investigations.....	1892		2,000.00	
18	Investigating the history and habits of insects.....	1889	47.30		
19	Do.....	*1889			
20	Do.....	1890	169.34		
21	Do.....	1891	4,482.50		
22	Do.....	1892		27,800.00	
23	Investigations in ornithology and mam- malogy.....	(1889) (1890)	46.85		
24	Do.....	1890	3.90		
25	Do.....	(1890) (1891)	82.04		
26	Do.....	1891	336.55		
27	Do.....	1892		15,000.00	
28	Report on forestry.....	1890	.04		
29	Do.....	1891	800.00		
30	Do.....	1892		15,000.00	
31	Silk culture.....	1890	17.71		
32	Do.....	1891	2,040.01		
33	Fiber investigations.....	1892		10,000.00	
34	Postage.....	1891	100.00		
35	Do.....	1892		5,000.00	
36	Vegetable pathological investigations and experiments.....	1891	84.71		
37	Do.....	1892		15,000.00	
38	Locations for artesian wells.....		1,178.45		
39	Illustrations and engravings.....	1891	200.00		
40	Do.....	1892		2,000.00	
41	Experimental stations.....		20,000.00		
42	Materials, documents, and folding room.....	1891	200.00		
43	Do.....	1892		2,000.00	
44	Irrigation investigations.....		10,991.93		
45	Seeds for the drought affected districts west of Missouri River.....		150,000.00		
46	Agricultural experiment stations.....	1888	15,000.00		
47	Do.....	1889	15,000.00		
48	Do.....	*1889			
49	Do.....	1890	7,578.55		
50	Do.....	1891	1,000.26		
51	Do.....	1892		728,000.00	
52	Salaries, Weather Bureau.....	1892		182,330.00	
53	Fuel, lights, and repairs, Weather Bureau.....	1892		10,775.00	
54	Contingent expenses, Weather Bureau.....	1892		13,783.00	
55	General expenses, Weather Bureau.....	1892		672,865.50	
56	Telegraphic service between Tatoosh Island and Port Angeles, Wash.				
57	Department of Labor:				
58	Salaries.....	1890	2,167.27		
59	Do.....	1891	1,069.75		
60	Do.....	1892		101,020.00	
61	Miscellaneous expenses.....	1890	418.52		
	Do.....	1891	3.10		
	Carried forward.....		6,395,138.08	37,525,831.42	308,858.42

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$2, 326, 313. 92	\$44, 347, 748. 42	\$38, 650, 466. 16	\$284, 138. 42	\$1, 080, 696. 65	\$4, 332, 447. 19
	69. 82			69. 82	1
214. 73	414. 73	200. 00			2
	19, 400. 00	17. 873. 67			3
	201. 39			201. 39	4
	99. 23			99. 23	5
	24, 909. 88	24, 726. 51			6
	25, 000. 00	25, 000. 00			7
500. 00	35, 500. 00	34, 993. 68			8
	55. 64				9
	9, 942. 69	6, 168. 44			10
231. 77	40, 231. 77	38, 614. 20			11
	24. 48				12
	334. 31	11. 17		18. 35	13
	563. 70	547. 58			14
	5, 000. 00	5, 000. 00			15
	2, 000. 00	368. 04			16
	2, 000. 00	2, 000. 00			17
	47. 30	47. 30			18
84. 34	84. 34			84. 34	19
	169. 34	32. 80		136. 54	20
	4, 482. 50	4, 481. 36			21
	27, 800. 00	27, 722. 15			22
	46. 85			46. 85	23
	3. 90			3. 90	24
	82. 04	80. 10			25
	336. 55	335. 32			26
	15, 000. 00	14, 500. 00			27
	. 04			. 04	28
	800. 00	796. 82			29
	15, 000. 00	14, 939. 20			30
	17. 71			17. 71	31
2, 326. 30	4, 366. 31	1, 029. 84			32
	10, 000. 00	7, 100. 00			33
67. 00	167. 00				34
	5, 000. 00	4, 900. 00			35
	84. 71	80. 46			36
	15, 000. 00	14, 900. 00			37
1, 399. 23	2, 577. 68	2, 294. 22			38
	200. 00	199. 58			39
	2, 000. 00	2, 000. 00			40
	20, 000. 00				41
	200. 00	195. 53			42
	2, 000. 00	2, 000. 00			43
1, 106. 14	22, 098. 07	20, 263. 09			44
	150, 000. 00			150, 000. 00	45
	15, 000. 00	15, 000. 00			46
	15, 000. 00	15, 000. 00			47
460. 21	460. 21			460. 21	48
	7, 578. 55			7, 578. 55	49
19. 03	1, 019. 29	1, 003. 51			50
	728, 000. 00	707, 333. 30			51
	182, 330. 00	164, 594. 14			52
	10, 775. 00	10, 775. 00			53
	13, 783. 00	13, 783. 00			54
	672, 865. 50	549, 797. 54			55
6, 042. 86	6, 042. 86	6, 042. 86			56
	2, 167. 27			2, 167. 27	57
124. 03	1, 193. 80				58
73. 95	101, 093. 95	96, 750. 00			59
	418. 52			418. 52	60
233. 18	236. 28	204. 94			61
2, 339, 196. 71	46, 569, 024. 63	40, 504, 151. 51	284, 138. 42	1, 241, 999. 37	4, 538, 735. 33

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$6,395,138.08	\$37,525,831.42	\$308,858.42
	Department of Labor—Continued.				
1	Miscellaneous expenses.....	1892		57,500.00	
2	Stationery.....	1890	1,092.65		
3	Do.....	1891	600.00		
4	Do.....	1892		1,500.00	
5	Library.....	1890	.02		
6	Do.....	1891			
7	Do.....	1892		1,000.00	
8	Postage to postal union countries.....	1892		250.00	
9	Rent.....	1891	26.94		
10	Do.....	1892		5,000.00	
11	Contingent expenses.....	1890	185.05		
12	Do.....	1891	647.01		
13	Do.....	1892		4,000.00	
14	Investigation of Industrial and Technical School systems of the United States and foreign countries.		3,000.00		
15	Salary, judge United States court, Indian Territory.	{1889} {1890}	295.83		
16	Salaries and expenses, reporter of the United States Supreme Court.			7,500.00	
17	Salaries, justices, etc., United States Supreme Court.	1890	5,492.58		
18	Do.....	1891	2,375.73		
19	Do.....	1892		107,900.00	
20	Salaries, circuit judges.....	1890	1,099.97		
21	Do.....	1891	600.03		
22	Do.....	1892		60,000.00	
23	Salaries, district judges.....	1890	2,726.38		
24	Do.....	1891	5,114.61		
25	Do.....	1892		323,500.00	
26	Salaries, retired judges.....	1892		45,953.80	
27	Salaries, district attorneys.....	1890	474.42		
28	Do.....	1891	838.44		
29	Do.....	1892		20,700.00	
30	Salaries, district marshals.....	1890	536.75		
31	Do.....	1891	950.45		
32	Do.....	1892		13,500.00	
33	Salaries, justices and judges, supreme court, District of Columbia.	1892		30,000.00	
34	Salaries and expenses, Court of Private Land Claims.	1891	15,000.00		
35	Do.....	1892	40,000.00		
36	Salaries and expenses, circuit courts of appeals.	{1891} {1892}	56,650.00		
37	Salaries, circuit courts of appeals.....	{1891} {1892}			40,424.50
38	Interstate Commerce Commission.....	1890	19,565.91		
39	Do.....	1891	21,250.00		
40	Do.....	1892		225,000.00	
41	Salaries and expenses, special inspectors foreign steam vessels.			480.56	
42	Salaries, Steamboat Inspection Service.....			230,500.00	
43	Contingent expenses, Steamboat Inspection Service..... (certified claims).		27.60		
44	Do.....			42,889.23	
45	Payment of French spoliation claims.....		219,164.04		
46	Payment of judgments, United States courts.			3,617.00	
47	Government buildings, World's Columbian Exposition.		398,949.46		
48	Expenses, World's Columbian Exposition.....		31,672.23		
49	Expenses, World's Columbian Commission.....			59,500.00	
50	Expenses, Government Board of Control, World's Columbian Exposition.			350,000.00	
51	Board of Lady Managers, World's Columbian Exposition.			36,000.00	
52	World's Congress, World's Columbian Exposition.			2,500.00	
53	Payment of surplus proceeds of lands sold for direct taxes.		126,172.31		
54	Refunding taxes illegally collected under direct tax laws.			38.85	
	Carried forward.....		7,349,646.49	39,154,660.86	349,282.92

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,339,196.71	\$46,569,024.63	\$40,504,151.51	\$284,138.42	\$1,241,999.37	\$4,538,735.33	
	57,500.00	57,482.52			67.48	1
	1,092.65			1,092.65		2
231.98	831.98				831.98	3
	1,500.00	1,500.00				4
	.02			.02		5
1.00	1.00	1.00				6
.10	1,000.10	1,000.00			.10	7
	250.00	250.00				8
	26.94				26.94	9
	5,000.00	5,000.00				10
	185.05	46.30		138.75		11
290.45	937.46	57.23			900.23	12
	4,000.00	3,992.12			7.88	13
	3,000.00	3,000.00				14
	295.83			295.83		15
	7,500.00	7,500.00				16
	5,492.58			5,492.58		17
	2,375.73				2,375.73	18
107,900.00	103,257.15				4,642.85	19
1,099.97				1,099.97		20
1,600.03					600.03	21
60,000.00	56,444.90				3,555.10	22
2,726.38				2,726.38		23
5,114.61	1,387.10				3,727.51	24
219.76	323,719.76	320,483.83			3,235.93	25
	45,953.80	45,953.80				26
	474.42			474.42		27
	838.44	504.25			334.19	28
	20,700.00	19,734.25			915.75	29
	536.75	126.68		410.07		30
	950.45	503.04			447.41	31
	13,500.00	12,361.64			1,138.36	32
	30,000.00	30,000.00				33
	15,000.00	1,245.69			13,754.31	34
	40,000.00	33,253.18	6,425.00		321.82	35
	56,650.00		56,031.63		618.37	36
	40,424.50	40,424.50				37
	19,565.91	1.50		19,564.41		38
	21,250.00	12,305.13			8,944.87	39
	225,000.00	206,579.00			18,421.00	40
17.25	497.81	497.81				41
	230,500.00	230,500.00				42
	27.60				27.60	43
307.82	43,197.05	43,197.05				44
	219,164.04	102,440.74			116,723.30	45
	3,617.00	3,617.00				46
	398,949.46	229,973.42			168,976.04	47
2,500.00	34,172.23	34,172.23				48
	59,500.00	59,500.00				49
	350,000.00	170,008.58			179,991.42	50
	36,000.00	26,221.50			9,778.50	51
	2,500.00	2,500.00				52
	126,172.31	253.30			125,919.01	53
	38.85	38.85				54
2,342,765.07	49,196,355.34	42,371,448.80	346,595.05	1,273,294.45	5,205,017.04	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
	Brought forward.....		\$7,349,646.49	\$39,154,660.86	\$349,282.92
1	Pay of assistant custodians and janitors.....	*1889			
2	Do.....	1890			
3	Do.....	1891	47,500.00		
4	Do.....	1892		625,000.00	
5	Inspector of furniture and other furnishings for public buildings.....	1890	640.17		
6	Do.....	1892		5,000.00	
7	Furniture and repairs of same for public buildings.....	1890	47,352.85		
8	Do.....	1891	175,499.74		
9	Do.....	1892		200,000.00	
10	Fuel, lights, and water for public buildings, certified claims.....		.90		
11	Do.....	1890	4,766.06		
12	Do.....	1891	134,007.40		
13	Do.....	1892		775,000.00	
14	Heating apparatus for public buildings.....	1890	2,000.00		
15	Do.....	1891	917.00		
16	Do.....	1892		125,000.00	
17	Plans for public buildings.....	*1889			
18	Do.....	1890	26.37		
19	Do.....	1891	8.50		
20	Do.....	1892		5,000.00	
21	Vaults, safes, and locks for public buildings.....	*1889			
22	Do.....	1890			
23	Do.....	1891			
24	Do.....	1892		60,000.00	
25	Repairs and preservation of public buildings.....	1890	891.05		
26	Do.....	1891	69,924.89		
27	Do.....	1892		250,000.00	
28	Electrical fire-alarm apparatus, buildings occupied by Treasury and Interior Departments.....		14,000.00		
29	Construction and repair of buildings in Alaska.....		12,963.95		
30	Court-house, post-office, etc., Aberdeen, Miss.....		239.18		
31	Court-house, post-office, etc., Abingdon, Va.....		1,854.20		
32	Post-office, Akron, Ohio.....		75,000.00		
33	Post-office, Alexandria, La.....		59,974.20		
34	Post-office, Allegheny, Pa.....		99,952.30		
35	Post-office, Ashland, Wis.....		99,946.63		
36	Court-house and post-office, Asheville, N. C.....		37,346.07		
37	Court-house and post-office, Atlanta, Ga.....		20,920.50		
38	Post-office, Atchison, Kans.....		99,893.11		
39	Court-house, post-office, etc., site and building, Augusta, Ga.....		8,172.07		
40	Court-house, post-office, etc., Augusta, Me.....		1,332.63		
41	Court-house, post-office, etc., Auburn, N. Y.....		11,293.90		
42	Post-office, Anrora, Ill.....		74,987.74		
43	Post-office, court-house, etc., Baltimore, Md.....		17,894.36		
44	Post-office, court-house, etc., Baton Rouge, La.....		99,977.40		
45	Court-house, post-office and custom-house, Bay City, Mich.....		132,875.11		
46	Post-office, Beatrice, Neb.....		60,000.00		
47	Post-office, court-house, etc., Beaver Falls, Pa.....		49,927.23		
48	Post-office, court-house, etc., site and building, Binghamton, N. Y.....		12,134.37		
49	Court-house and post-office, Birmingham, Ala.....		183,993.30		
50	Post-office, Bloomington, Ill.....		75,000.00		
51	Post-office, Bridgeport, Conn.....		26,702.01		
52	Court-house, custom house, and post-office, Brownsville, Tex.....		49,462.70		
53	Post-office, etc., Brooklyn, N. Y.....		287,106.27		
54	Post-office, etc., Buffalo, N. Y.....		599,516.62		
55	Post-office, court-house, etc., Burlington, Iowa.....		124,901.62		
56	Custom-house, Cairo, Ill.....		10,000.00		
57	Post-office, Camden, Ark.....		25,000.00		
58	Post-office, custom-house, and court-house, etc., Camden, N. J.....		67,295.88		
59	Post-office, court-house, etc., Canton, Ohio.....		77,736.77		
Carried forward.....			10,350,581.54	41,199,660.86	349,282.92

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,342,765.07	\$49,196,355.34	\$42,371,446.80	\$346,595.05	\$1,273,294.45	\$5,205,019.04	1
698.39	698.39			698.39		2
8,829.98	8,829.98			8,829.98		3
	47,500.00	47,500.00				4
	625,000.00	572,750.00			52,250.00	5
	640.17			640.17		6
	5,000.00	5,000.00				7
	47,352.85	1,194.28			46,158.57	8
6,092.52	181,592.26	140,173.28			41,418.98	9
1,625.18	201,625.18	160,047.91			41,577.27	10
	90	90				11
	4,766.06	11.56		4,754.50		12
208.12	134,215.52	100,342.28			33,873.24	13
8.50	775,008.50	651,526.35			123,482.15	14
2,439.77	4,439.77	14.81		4,424.96		15
	917.00				917.00	16
	125,000.00	105,192.47			19,807.53	17
48.29	48.29			48.29		18
	26.37	35		26.02		19
4.00	12.50	7.73			4.77	20
17.38	5,017.38	5,000.00			17.38	21
794.88	794.88			794.83		22
631.49	631.49	1.50		629.99		23
831.40	831.40	831.40				24
	60,000.00	40,000.00			20,000.00	25
1,802.71	2,693.76	740.23		1,953.53		26
	69,924.89	69,900.00			24.89	27
	250,000.00	205,207.79			44,792.21	28
	14,000.00	7,000.00			7,000.00	29
500.00	13,463.95	1,900.52			11,563.43	30
	239.18	3.00		236.18		31
	1,854.20	1,664.70		189.50		32
	75,000.00	10,151.01			64,848.99	33
	59,974.20	6.10			59,968.10	34
	99,952.30	60.67			99,891.63	35
	99,946.63	9,345.51			90,601.12	36
	37,346.07	25,589.75			11,756.32	37
	20,920.50	13,053.04			7,867.46	38
	99,893.11	17,653.27			82,237.84	39
	8,172.07	6,987.52			1,184.55	40
	1,332.63	598.82			733.81	41
	11,293.90	6,385.19			4,908.71	42
	74,987.74	22,572.78			52,414.96	43
	17,894.36	6,993.06			10,901.30	44
	99,977.40	819.71			99,157.69	45
	132,875.11	45,777.91			87,097.20	46
	60,000.00	21,886.57			38,113.43	47
	49,927.23				49,927.23	48
184.48	12,318.85	12,203.20		115.65		49
	183,993.30	87,060.51			96,932.79	50
	75,000.00	9,525.82			65,474.18	51
	26,702.01	19,367.39			7,334.62	52
	49,462.70	38,795.05			10,667.65	53
	287,106.27	254,767.26			32,339.01	54
	599,516.62	477,401.07			122,115.55	55
	124,901.62	20,395.05			104,506.57	56
	10,000.00	26.35			9,973.65	57
	25,000.00	37.48			24,962.52	58
	67,295.88	1,381.66			65,914.22	59
	77,736.77	26,630.93			51,105.84	60
2,367,482.16	54,267,007.48	45,622,932.54	346,595.05	1,296,636.49	7,000,843.40	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$10,350,581.54	\$41,199,660.86	\$349,282.92
1	Quarantine station, site and building, Cape Charles.....		46,756.21		
2	Court-house, post-office, etc., Carson City, Nev.....		11,663.07		
3	Court-house, post-office, etc., Charleston, W. Va.....		5,705.38		
4	Post-office, court-house, etc., building, Charleston, S. C.....		241,182.99		
5	Custom-house, wharf, Charleston, S. C.....		28,278.32		
6	Court-house, post-office, etc., Charlotte, N. C.....		39.55		
7	Court-house, post-office, etc., Chattanooga, Tenn.....		142,370.07		
8	Post-office, Cedar Rapids, Iowa.....		75,954.10		
9	Post-office, appraiser's Chester, Pa.....		79,934.17		
10	Appraiser's stores, etc., site and building, Chicago, Ill.....		55,990.01		
11	Custom-house and subtreasury, repairs, Chicago, Ill.....		62,807.83		
12	Custom-house, Cleveland, Ohio.....		9,169.75		
13	Post-office, court-house, etc., Clarksburg, W. Va.....		10,048.42		
14	Post-office, court-house, etc., Columbus, Ohio.....		2,630.10		
15	Post-office, court-house, etc., Columbus, Ga.....		100,000.00		
16	Post-office, court-house, etc., Council Bluffs, Iowa.....		4,398.75		
17	Court-house and post-office, Dallas, Tex.....		151,402.78		
18	Post-office, Danville, Ill.....		100,000.00		
19	Post-office, etc., site and building, Dayton, Ohio.....		12,708.52		
20	Court-house, post-office, etc., Denver, Col.....		154,579.32		
21	Court-house, post-office, etc., Des Moines, Iowa.....		105.74		
22	Post-office, etc., Davenport, Iowa.....		100,000.00		
23	Court-house, post-office, etc., Detroit, Mich.....		862,637.42		
24	Quarantine station buildings, Delaware Breakwater.....		13,122.78		
25	Court-house, custom-house, and post-office, Duluth, Minn.....		249,425.54		
26	Custom-house, post-office, etc., Dubuque, Iowa.....		1,348.58		
27	Custom-house and post-office, Eastport, Me.....		69,029.78	9,971.70	
28	Custom-house, post-office, etc., site and building, El Paso, Tex.....		136,078.93		
29	Court-house, post-office, etc., Erie, Pa.....		2,901.20		
30	Post-office, Emporia, Kans.....		10,000.00		
31	Post-office and court-house, Fargo, N. Dak.....		100,000.00		
32	Post-office and court-house, Fort Dodge, Iowa.....		75,000.00		
33	Court-house, post-office, etc., Fort Scott, Kans.....		939.37		
34	Court-house, post-office, etc., Fort Wayne, Ind.....		1,150.60		
35	Court-house, post-office, etc., Fort Smith, Ark.....		265.72		
36	United States jail, Fort Smith, Ark.....		6,851.13		
37	Court-house, post-office, etc., Frankfort, Ky.....		6,148.40		
38	Post-office, Fort Worth, Tex.....		174,905.40		
39	Post-office, Fremont, Nebr.....		59,944.86		
40	Post-office, Galesburg, Ill.....		74,971.46		
41	Custom-house, post-office, etc., Galveston, Tex.....		42,213.64		
42	Court-house, post-office, etc., Greensboro, N. C.....		482.57		
43	Court-house, post-office, etc., Greenville, S. C.....		32,474.12		
44	Quarantine station, buildings, etc., Gulf.....		13,000.00		
45	Court-house, post-office, etc., Harrisonburg, Va.....		120.04		
46	Post-office, etc., Hannibal, Mo.....		8.22		
47	Post-office and court-house, Haverhill, Mass.....		75,000.00		
48	Court-house, post-office, etc., Helena, Ark.....		48,960.63		
49	Post-office, etc., Hoboken, N. J.....		43,584.09		
50	Court-house, post-office, etc., Houlton, Me.....		43,958.65		
51	Post-office, site, and building, Houston, Tex.....		6,859.82		
52	Court-house, post-office, etc., site and building, Huntsville, Ala.....		6,531.32		
	Carried forward.....		13,904,229.89	41,209,632.56	349,282.92

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balance of appropriations June 30, 1892.	
\$2,367,482.16	\$54,267,007.48	\$45,622,932.54	\$346,595.05	\$1,296,636.49	\$7,000,843.40	
	46,756.21	5,293.70			41,462.51	1
3,311.12	14,974.19	7,170.18			7,804.01	2
	5,705.38	5,336.78			368.60	3
	241,182.99	67,619.38			173,563.61	4
	28,278.32	6,027.65			22,250.67	5
1,844.66	1,884.21	1,347.39			536.82	6
	142,370.07	131,086.93			11,283.14	7
	75,954.10	4,299.68			71,654.42	8
	79,934.17	16,112.97			63,821.20	9
	55,990.01	55,082.25			907.76	10
	62,807.83	59,621.22			3,186.61	11
	9,169.75	6,221.12			2,948.63	12
	10,048.42	3,515.60			6,532.82	13
	2,630.10	2,545.94		84.16		14
	100,000.00	14,055.47			85,944.53	15
	4,398.75	2,163.39		2,235.36		16
	151,402.78	2,714.52			148,688.26	17
	100,000.00	17,688.76			82,311.24	18
	12,708.52	12,708.36			.16	19
	154,579.32	30,279.79			114,299.53	20
	105.74	27.34		78.40		21
	100,000.00	8,704.82			91,295.18	22
	862,637.42	100,761.45			761,875.97	23
	13,122.78	5,100.00			8,022.78	24
	249,425.54	46,245.27			203,180.27	25
	1,348.58			1,348.58		26
33.09	79,035.47	65,760.01			13,275.46	27
5,132.07	141,211.00	113,953.50			27,257.50	28
	2,901.20	527.07			2,374.13	29
	10,000.00	56.84			9,943.16	30
	100,000.00	4,152.94			95,847.06	31
	75,000.00	6,464.12			68,535.88	32
	939.37	416.66		522.71		33
	1,159.60	693.29		466.31		34
	265.72	198.95		66.77		35
	6,851.13	6,849.28		1.85		36
	6,148.40	970.37			5,178.03	37
	174,905.40	15,224.04			159,681.36	38
	59,944.86	8,666.52			51,278.34	39
	74,971.46	13,416.54			61,554.92	40
	42,213.64	21,649.60			20,564.04	41
	482.57	20.80		461.77		42
	32,474.12	31,273.61			1,200.51	43
	13,000.00	10,291.99			2,708.01	44
	120.04	8.24		111.80		45
	8.22			8.22		46
	75,000.00	63.59			74,936.41	47
	48,960.63	39,712.17			9,248.46	48
	43,584.09	16,879.20			26,704.89	49
	43,958.65	2,814.88			41,143.77	50
	6,859.82	6,155.59			704.23	51
	6,531.32	5,719.89			811.43	52
2,377,804.00	57,840,949.37	46,616,602.19	346,595.05	1,302,022.42	9,575,729.71	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	TREASURY—continued.				
	Brought forward.....		\$13,904,229.89	\$41,209,632.56	\$349,282.92
1	Court-house, post-office, etc., Indianapolis, Ind.		64.97		
2	Court-house, post-office, etc., Jackson, Tenn.		210.06		
3	Post-office, etc., Jackson, Mich.		80,485.18		
4	Post-office, custom-house, etc., site and building, Jacksonville, Fla.		231,776.76		
5	Court-house, post-office, etc., site and building, Jefferson, Tex.		7,098.68		
6	Court-house post-office, etc., Jefferson City, Mo.		191.72		
7	Post-office, Kalamazoo, Mich.		37,937.09		
8	Post-office and court-house, Kansas City, Mo.		750,000.00		
9	Court-house, post-office, etc., Keokuk, Iowa.		7,020.38		
10	Court-house, post-office, etc., Key West, Fla.		8,226.67		
11	Quarantine station, site and building, Key West, Fla.		49,513.53		
12	Post-office, Lafayette, Ind.		64,855.52		
13	Court-house, post-office, etc., Lacrosse, Wis.		4,948.87		
14	Court-house, post-office, etc., Lancaster, Pa.		53,955.80		
15	Post-office, Lansing, Mich.		81,707.93		
16	Court-house, post-office, etc., Leavenworth, Kans.		8,993.92		
17	Post-office, Lewiston, Me.		75,009.00		
18	Post-office, Lexington, Ky.		20,507.78		
19	Post-office, Lima, Ohio.		60,000.00		
20	Court-house, post-office, etc., Lincoln, Nebr.		1,221.78		
21	Court-house, post-office, etc., Los Angeles, Cal.		55,648.58		
22	Court-house, post-office, etc., Louisville, Ky.		141,560.49		
23	Post-office, Lowell, Mass.		195,306.35		
24	Post-office, Lynn, Mass.		124,892.63		
25	Court-house, post-office, etc., Macon, Ga.		9,180.87		
26	Post-office, Madison, Ind.		50,000.00		
27	Court-house and post-office, Mankato, Minn.		100,000.00		
28	Court-house and post-office, Manchester, N. H.		945.78		
29	Court-house, post-office, etc., Marquette, Mich.		824.77		
30	Court-house, post-office, etc., Martinsburg, W. Va.		74,970.41		
31	Custom-houses, Mary Island and Sand Point, Alaska.		15,000.00		
32	Custom-house, court-house, and post-office, Memphis, Tenn.		1,000.00		
33	Post-office, Meridian, Miss.		50,000.00		
34	Post-office, custom-house, and court-house, Milwaukee, Wis.		806,602.27	64,000.00	
35	Post-office, etc., Minneapolis, Minn.		852.07		
36	Post-office, court-house, etc., Montpelier, Vt.		1,080.79		
37	Court-house, post-office, etc., Monroe, La.		37,153.85		
38	Court-house, post-office, etc., Nebraska City, Nebr.		609.94		
39	Court-house, post-office, etc., New Albany, Ind.		2,018.70		
40	Post-office, court-house, and custom-house, New Berne, N. C.		75,000.00		
41	Post-office, Newburg, N. Y.		100,000.00		
42	Custom-house, post-office, etc., New Haven, Conn.		64,439.66		
43	Post-office and custom-house, New London, Conn.		74,956.90		
44	Custom-house, post-office, etc., New Bedford, Mass.		63,042.08		
45	Custom-house, post-office, etc., purchase of land, New Bedford, Mass.		6,088.65		
46	Appraiser's warehouse, site, New York, N. Y.		426,898.96		
47	Appraiser's warehouse, building, New York, N. Y.			3,840.31	
48	Custom-house, site, New York, N. Y.			4,477.81	
49	Custom-house, post-office, etc., Newark, N. J.		340,337.06		
50	Custom-house, post-office, etc., New Orleans, La.		50,737.22		
51	Court-house and post-office, Norfolk, Va.		75,000.00		
52	Court-house, custom-house, and post-office, Omaha, Nebr.		198,866.74		
53	Court-house, post-office, etc., Opelousas, La.		18,751.03		
54	Court-house, post-office, etc., site and building, Oshkosh, Wis.		1,326.72		
	Carried forward		18,611,639.05	41,281,950.68	349,282.92

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,377,804.00	\$57,840,949.37	\$46,616,602.19	\$346,595.05	\$1,302,022.42	\$9,575,729.71	1
	64.97			64.97		2
	210.06			210.06		3
	80,485.18	13,374.10			67,111.08	4
	231,776.76	17,417.91			214,358.85	5
	7,098.68	380.13			6,718.55	6
	191.72	115.50		76.22		7
	37,937.09	37,446.83			490.26	8
	750,000.00	465,985.03			284,014.97	9
	7,020.38	6,701.69		318.69		10
	8,226.67	5,318.58			2,908.09	11
	49,513.53	27,896.82			21,616.71	12
	64,855.52	9,883.50			54,972.02	13
	4,948.87	1,932.01		3,016.86		14
	53,955.80	53,435.56			520.24	15
	81,707.93	16,960.22			64,747.71	16
	8,993.92	1,610.16			7,383.76	17
	75,000.00	52.44			74,947.56	18
	20,507.78	2,765.92		17,741.86		19
	60,000.00	12,426.43			47,573.57	20
	1,221.78	1,221.78				21
	55,048.58	47,146.22			8,502.36	22
	141,560.49	115,951.50			25,608.99	23
	195,306.35	29,860.10			165,446.25	24
	124,892.63	98.11			124,794.52	25
	9,180.87	2,983.63			6,197.24	26
	50,000.00	8,653.56			41,346.44	27
	100,000.00	7,745.61			92,254.39	28
	945.78	944.80		.98		29
	824.77	376.24		448.53		30
	74,970.41	13,095.97			61,874.44	31
	15,000.00	14,896.85			103.15	32
	1,000.00				1,000.00	33
	50,000.00	6,418.67			43,581.33	34
7,000.00	878,202.27	11,862.08			866,340.19	35
	852.07	538.29			313.78	36
	1,080.79	935.56		145.23		37
93.99	37,247.84	33,983.09			3,259.75	38
	609.94	365.31		244.63		39
	2,018.70	1,987.03		31.67		40
	75,000.00	7,966.74			67,033.26	41
	100,000.00	60.59			99,939.41	42
	64,439.66				64,439.66	43
	74,956.90				74,956.90	44
	63,042.08	41,516.17			21,525.91	45
	6,088.65				6,088.65	46
	426,898.96	83,582.34			343,316.62	47
	3,840.31	3,840.31				48
	4,477.81	4,477.81				49
	340,337.06	64,910.31			275,426.75	50
1,687.56	52,424.78	35,221.62			17,203.16	51
	75,000.00	41,061.37			33,938.63	52
	198,866.74	21,420.28			177,446.46	53
3,101.00	21,852.03	18,602.13			3,249.90	54
	1,326.72	1,293.56		33.16		
2,390,286.55	62,632,559.20	47,913,327.65	346,595.05	1,324,355.28	13,048,281.22	

PLANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
1	Brought forward.....		\$18, 611, 039. 05	\$41, 281, 950. 68	\$349, 282. 92
2	Post-office, Ottumwa, Iowa.....		371. 45		
2	Post-office, etc., site and building, Owensboro, Ky.....		620. 25		
3	Court-house, post-office, etc., Oxford, Miss.....		1, 049. 18		
4	Court-house and post-office, Paris, Tex.....		98, 403. 65		
5	Post-office, etc., Paterson, N. J.....		79, 916. 43		
6	Post-office, Pawtucket, R. I.....		75, 000. 00		
7	Post-office, court-house, etc., Peoria, Ill.....		10, 210. 18		
8	Mint building, Philadelphia, Pa.....		179, 499. 91		
9	Custom-house, Philadelphia, Pa.....		755. 57		
10	Custom-house, post-office, etc., Pittsburg, Pa.....		381, 065. 66		
11	Court-house, post-office, etc., Portsmouth, Ohio.....		45, 979. 19		
12	Quarantine station, site and building, Port Townsend, Wash.....		54, 000. 00		
13	Custom-house, post-office, etc., Port Townsend, Wash.....		116, 101. 35		
14	Custom-house, Portland, Oregon.....		250, 000. 00		
15	Post-office, Pueblo, Colo.....		100, 000. 00		
16	Post-office and court-house, Quincy, Ill.....		1, 094. 85		
17	Custom-house and post-office, Racine, Wis.....		100, 000. 00		
18	Post-office, court-house, and custom-house, Reidsville, N. C.....		25, 000. 00		
19	Post-office, Richmond, Ky.....		75, 000. 00		
20	Custom-house, Richmond, Va.....		3, 686. 64		
21	Custom-house, Rockland, Me.....		3, 000. 00		
22	Post-office, Roanoke, Va.....		75, 000. 00		
23	Post-office, Rockford, Ill.....		100, 000. 00		
24	Court-house, post-office, etc., Rochester, N. Y.....		880. 51		
25	Post-office, Rock Island, Ill.....		75, 000. 00		
26	Post-office, Rome, Ga.....		50, 000. 00		
27	Post-office, etc., Saginaw, Mich.....		100, 000. 00		
28	Post-office, Salina, Kans.....		74, 959. 72		
29	Court-house, post-office, etc., site and building, San Antonio, Tex.....		7, 830. 69		
30	Quarantine station, site and building, San Diego, Cal.....		48, 439. 21		
31	Post-office, court-house, etc., site, San Francisco, Cal.....		1, 249, 172. 09		
32	Custom-house, San Francisco, Cal.....		15, 000. 00		
33	Quarantine station, hospital buildings, etc., San Francisco, Cal.....		109. 69		
34	Post-office, Sacramento, Cal.....		202, 540. 91		
35	Court-house, etc., Santa Fé, N. Mex.....		57. 51		
36	Post-office, etc., San José, Cal.....		160, 125. 33		
37	Custom-house and post-office, St. Albans, Vt.....		60, 000. 00		
38	Post-office, etc., St. Joseph, Mo.....		5, 176. 02		
39	Post-office, court-house, and custom-house, St. Paul, Minn.....		400, 000. 00		
40	Custom-house, etc., purchase of land, St. Paul, Minn.....		64, 943. 87		
41	Old custom-house, St. Louis, Mo.....		29, 231. 51		
42	Court-house, post-office, etc., site and building, Savannah, Ga.....		145, 354. 50		
43	Post-office, etc., Scranton, Pa.....		174, 010. 25		
44	Post-office, etc., Sedalia, Mo.....		27, 530. 33		
45	Custom-house and post-office, Sheboygan, Wis.....		50, 000. 00		
46	Court-house and post-office, Sioux Falls, S. Dak.....		75, 000. 00		
47	Court-house, post-office, and custom-house, Sioux City, Iowa.....		125, 000. 00		
48	Post-office, South Bend, Ind.....		75, 000. 00		
49	Post-office, etc., Springfield, Ohio.....		6, 124. 47		
50	Post-office, etc., site and building, Springfield, Mass.....		2, 327. 82		
51	Court-house and post-office, Springfield, Mo.....		126, 578. 16		
52	Court-house and post-office, Statesville, N. C.....		18, 704. 54		
53	Post-office, Staunton, Va.....		75, 000. 00		
54	Post-office, Stockton, Cal.....		75, 000. 00		
55	Post-office, court-house, etc., Syracuse, N. Y.....		22, 778. 06		
56	Quarantine station, buildings, etc., South Atlantic.....		20, 000. 00		
Carried forward.....			23, 948, 668. 54	41, 281, 950. 68	349, 282. 92

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,390,286.55	\$62,632,559.20	\$47,913,327.05	\$346,595.05	\$1,324,355.28	\$13,048,281.22	1
	371.45	348.32		23.13		2
	620.25	361.32		258.93		
	1,049.18	644.16		405.02		3
	98,403.65	4,953.44			93,450.21	4
	79,916.43	50.45			79,865.98	5
	75,000.00	55.84			74,944.16	6
	10,210.16	4,554.25			5,655.91	7
	179,499.91	1,375.00			178,124.91	8
	755.57	755.00		.57		9
16,515.24	397,580.90	381,275.39			16,305.51	10
	45,979.19	41,049.14			4,930.05	11
460.44	54,460.44				54,460.44	12
8,897.43	124,998.78	81,226.32			43,772.46	13
	250,000.00	405.80			249,594.20	14
	100,000.00	748.82			99,251.18	15
	1,094.85	1,053.20		41.65		16
	100,000.00	25,124.56			74,875.44	17
	25,000.00	4,742.87			20,257.13	18
	75,000.00	15,579.89			59,420.11	19
	3,686.64	2,518.01			1,168.63	20
	3,000.00	2,683.26		316.74		21
	75,000.00	93.60			74,906.40	22
	100,000.00	19,191.68			80,808.32	23
391.27	1,271.78	979.19			292.59	24
	75,000.00	99.96			74,900.04	25
	50,000.00	75.20			49,924.80	26
	100,000.00	975.03			99,024.97	27
	74,959.72	14,599.59			60,360.13	28
101.09	7,931.78	7,100.70			831.08	29
686.42	49,125.63	21,540.95			27,584.68	30
	1,249,172.09	2,799.03			1,246,373.06	31
	15,000.00	10,499.43			4,500.57	32
243.98	353.67	269.73			83.94	33
	202,540.91	63,283.38			139,257.53	34
	57.51			57.51		35
	160,125.33	3,300.34			156,824.99	36
	60,000.00	8,762.40			51,237.60	37
	5,176.02	5,176.02				38
	400,000.00	9,145.10			390,854.90	39
	64,943.87				64,943.87	40
	29,231.51	24,674.40			4,557.11	41
	145,354.50	57,867.55			87,486.95	42
	174,010.26	71,305.22			102,705.04	43
	27,530.33	20,240.73			7,289.60	44
	50,000.00	11,580.64			38,419.36	45
	75,000.00	13,628.53			61,371.47	46
	125,000.00	72.53			124,927.47	47
	75,000.00	16,060.71			58,939.29	48
	6,124.47	2,352.94			3,771.53	49
94.52	2,422.34	1,401.50			1,020.84	50
	126,578.16	38,964.71			87,613.45	51
831.40	19,535.94	15,855.71			3,680.23	52
	75,000.00	12,880.75			62,119.25	53
	75,000.00	117.55			74,882.45	54
	22,778.06	1,933.51			20,844.55	55
	20,000.00	5,293.71			14,706.29	56
2,418,508.34	67,998,410.48	48,944,954.71	346,595.05	1,325,458.83	17,381,401.89	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
	Brought forward.....		\$23,948,668.54	\$41,281,950.68	\$349,282.92
1	Post-office, Taunton, Mass.....		75,000.00		
2	Court-house, post-office, etc., Tallahassee, Fla.....		70,569.26		
3	Post-office, etc., Terre Haute, Ind.....		3,834.64		
4	Court-house, post-office, etc., Texarkana, Ark. and Tex.....		48,177.03		
5	Custom-house and court-house, Toledo, Ohio.....		1,130.10		
6	Court-house and post-office, Tyler, Tex.....		738.30		
7	Court-house and post-office, fence, Tyler, Tex.....		534.60		
8	Post-office and court-house, Troy, N. Y.....		264,172.70		
9	Court-house, post-office, and custom-house, Vicksburg, Miss.....		4,576.28		
10	Court-house, post-office, etc., Waco, Tex.....		387.71		
11	Building for Bureau of Engraving and Printing, Washington, D. C.....		42,338.35		
12	Building for Government Printing Office, Washington, D. C.....		250,000.00		
13	Smithsonian Institution building, repairs, Washington, D. C.....		24,000.00		
14	Treasury building, Washington, D. C.....	1890	1.23		
15	Treasury building, Washington, D. C.....	1891			
16	Treasury building, Washington, D. C.....	1892		10,000.00	
17	Post-office building, Washington, D. C.....		250,000.00		
18	Post-office, site, Washington, D. C.....			655,276.67	
19	New roof for Winder's building, Washington, D. C.....		4,000.00		
20	Purchase of property adjoining S. W. corner B. street and New Jersey avenue S. E., Washington, D. C.....		155,000.00		
21	Buildings for Library of Congress, Washington, D. C.....		1,184,000.00		
22	Post-office, Watertown, N. Y.....		30,698.54		
23	Post-office, court-house, etc., Wichita, Kans.....		15,513.27		
24	Post-office, custom-house, etc., site and building, Wilmington, N. C.....		35,040.59		
25	Court-house, post-office, etc., site and building, Wilmington, Del.....		203,318.40		
26	Court-house, post-office, etc., Williamsport, Pa.....		16,405.79		
27	Court-house, post-office, etc., Winona, Minn.....		20,123.97		
28	Custom-house, Wheeling, W. Va.....		1,753.34		
29	Post-office, site and building, Worcester, Mass.....		218,036.82		
30	Post-office, etc., York, Pa.....		79,846.19		
31	Post-office, etc., Youngstown, Ohio.....		75,000.00		
32	Marine hospital (approaches), Baltimore, Md.....		2,279.15		
33	Marine hospital, Boston, Mass.....		4,200.00		
34	Marine hospital (approaches and breakwater), Chicago, Ill.....		35,968.07		
35	Marine hospital, Evansville, Ind.....		27,155.54		
36	Marine hospital, Key West, Fla.....		3,000.00		
37	Marine hospital, Louisville, Ky.....		1,200.00		
38	Marine hospital, Memphis, Tenn.....		778.99		
39	Marine hospital, Mobile, Ala.....		1,500.00		
40	Marine hospital, New Orleans, La.....		13,000.00		
41	Marine hospital, Pittsburg, Pa.....		7,015.24		
42	Marine hospital, Portland, Me.....		3,000.00		
43	Marine hospital, San Francisco, Cal.....		20,000.00		
44	Marine hospital, Vineyard Haven, Mass.....		21,216.50		
45	Improving Ellis Island, New York Harbor for immigration purposes.....		29,211.40		362,000.00
46	Collecting statistics relating to commerce.....	1890	1,149.47		
47	Do.....	1891	1,000.00		
48	Do.....	1892		1,500.00	
49	Statue to the memory of General LaFayette and compatriots.....		1.62		
50	Monument to Thomas Jefferson at Monticello.....		1,628.13		
51	Monument to mark the birthplace of George Washington.....		24,711.93		
52	Monument at Washington's headquarters, Newburg, N. Y.....				
Carried forward.....			27,220,886.69	41,948,727.35	711,282.92

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$2,418,508.34	\$67,998,410.48	\$48,944,954.71	\$346,595.05	\$1,325,458.83	\$17,381,401.89
	75,000.00	42.86			74,957.14
	70,569.26	3,522.59			67,046.67
	3,834.64	1,973.20		1,861.44	9,140.75
	48,177.03	39,036.28			
	1,130.10	1,018.68		111.42	
	738.30	57.00			681.30
	534.60				534.60
	264,172.70	94,194.77			169,977.93
	4,576.28	1,115.33			3,460.95
	387.71	200.00		187.71	
	42,338.35	42,195.48			142.87
	250,000.00				250,000.00
	24,000.00	12,500.00			11,500.00
	1.23			1.23	
22.59	22.59	6.40			16.19
	10,000.00	9,745.63			254.37
	250,000.00	27,054.36			222,945.64
	655,276.67	655,276.67			500.00
	4,000.00	3,500.00			
	155,000.00	155,000.00			
	1,184,000.00	910,000.00			274,000.00
	30,698.54	30,206.07			492.47
	15,513.27	11,674.07			3,839.20
	35,040.59	25,179.76			9,860.83
	203,318.40	22,782.14			180,536.26
.263.95	16,609.74	12,271.48			4,398.26
	20,123.97	18,939.93			1,184.04
	1,758.34	770.98			987.36
	218,036.82	7,725.26			210,311.56
	79,846.19	28,204.70			51,641.49
	75,000.00	13,228.92			61,771.08
	2,279.15	1,367.37		911.78	
	4,200.00	84.97			4,115.03
	35,968.07	30,715.48			5,252.59
	27,155.54	27,109.80			45.74
	3,000.00				3,000.00
	1,200.00				1,200.00
	778.99			778.99	
	1,500.00				1,500.00
	13,000.00	10,717.10			2,282.90
	7,015.24				7,015.24
	3,000.00				3,000.00
	20,000.00	292.60			19,767.40
	21,216.50	1,210.91			20,005.59
80,627.65	471,839.05	427,930.62			43,908.43
	1,149.47			1,149.47	
2.22	1,002.22	1,000.00			2.22
	1,500.00	1,500.00			
	1.62				1.62
	1,628.13				1,628.13
	24,711.93				24,711.93
64.76	64.76				64.76
2,499,489.51	72,380,386.47	51,574,246.12	346,595.05	1,330,460.87	19,129,084.43

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
TREASURY—continued.					
	Brought forward.....		\$27, 220, 886. 69	\$41, 948, 727. 35	\$711, 282. 92
1	Engraving statues of Lewis Cass, John Peter, Gabriel Muhlenberg, and Robert Fulton.....		242. 50		
2	Trenton battle monument, Trenton, N. J.....		30, 000. 00		
3	Pedestal for the statue of Gen. Philip H. Sheridan.....		50, 000. 00		
4	Pedestal for the statue of Gen. John A. Logan.....		50, 000. 00		
5	Pedestal for the statue of Gen. Winfield Scott Hancock.....		50, 000. 00		
6	Portrait of the late William D. Kelley.....		175. 00		
7	Portrait of the late Richard W. Townshend.....		315. 00		
8	Portrait of the late Samuel S. Cox.....		1, 000. 00		
9	Portrait of the late Samuel J. Randall.....		182. 00		
10	Portrait of the late Newton W. Nutting.....		500. 00		
11	Portrait of the late David Wilbur.....		500. 00		
12	Portrait of the late James Laird.....		500. 00		
13	Portrait of the late James B. Beck.....		1, 000. 00		
14	Portrait of the late James N. Burnes.....		215. 00		
15	Portrait of the late John Paul Jones.....		750. 00		
16	Portrait of the late General Winfield Scott.....		3, 000. 00		
17	Portrait of the late Edward J. Gay.....		1, 000. 00		
18	Reimbursement to O. M. Laraway.....		772. 01		
19	Reimbursement to W. P. Canaday, ex-sergeant-at-arms, Senate.....				
	Total, Treasury.....		27, 411, 038. 20	41, 948, 727. 35	711, 282. 92
DIPLOMATIC.					
20	Salaries of ministers.....	1889	2, 701. 26		
21	Do.....	1890	1, 136. 60		
22	Do.....	1891	75, 263. 60		
23	Do.....	1892		340, 000. 00	
24	Salaries chargés d'affaires <i>ad interim</i>	1890	345. 76		
25	Do.....	1891	20. 53		
26	Do.....	1892		20, 000. 00	
27	Salaries secretaries of legations.....	1890	9, 611. 78		
28	Do.....	1891	20, 078. 87		
29	Do.....	1892		43, 650. 00	
30	Salary, clerk to legation in Spain.....	1892		1, 200. 00	
31	Salaries, interpreters to legations.....	1890	259. 68		
32	Do.....	1891	5, 466. 03		
33	Do.....	1892		11, 000. 00	
34	Salaries and expenses, commercial agent, Boma.....	1890	4. 00		
35	Do.....	1891	1, 580. 00		
36	Do.....	1892		5, 000. 00	
37	Contingent expenses foreign missions, certified claims.....		411. 50		
38	Do.....	1890	20, 729. 72		
39	Do.....	1891	29, 088. 18		
40	Do.....	1892		105, 000. 00	
41	Salaries, consular service, certified claims.....		14. 10		
42	Salaries, consular service.....	* 1859			
43	Do.....	1890	14. 30		
44	Do.....	1891	185, 416. 92		
45	Do.....	1892		506, 000. 00	
46	Salaries, consular clerks.....	1890	865. 88		
47	Do.....	1891	4, 513. 33		
48	Do.....	1892		14, 200. 00	
49	Allowances for clerks at consulates.....	1890	518. 39		
50	Do.....	1891	32, 674. 92		
51	Do.....	1892		90, 980. 00	
52	Salaries, consular officers not citizens.....	1890	81. 89		
53	Do.....	1891	935. 80		
54	Do.....	1892		10, 000. 00	
55	Salaries of marshals for consular courts.....	1890	798. 07		
56	Do.....	1891	3, 331. 71		
57	Do.....	1892		9, 300. 00	
58	Salaries of interpreters to consulates.....	1890	1, 173. 60		
59	Do.....	1891	5, 295. 92		
	Carried forward.....		402, 332. 34	1, 156, 330. 00	

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,499,489.51	\$72,380,386.47 242.50	\$51,574,246.12	\$346,595.05	\$1,339,460.87	\$19,129,084.43 242.50	1
	30,000.00	10,000.00			20,000.00	2
	50,000.00				50,000.00	3
	50,000.00				50,000.00	4
	50,000.00	1,000.00			49,000.00	5
	175.00				175.00	6
	315.00				315.00	7
	1,000.00	868.30			131.70	8
	182.00				182.00	9
	500.00	500.00				10
	500.00	500.00				11
	500.00	500.00				12
	1,000.00	821.90			178.10	13
	215.00				215.00	14
	750.00	750.00				15
	3,000.00	3,000.00				16
	1,000.00	905.00			95.00	17
	772.01	772.01				18
187.03	187.03			187.03		19
2,499,676.54	72,570,725.01	51,593,863.33	346,595.05	1,339,647.90	19,299,618.73	
	2,701.26				2,701.26	20
86.73	1,223.33	1,005.85		217.48		21
7,174.17	82,437.77	64,463.50			17,974.27	22
940.15	340,940.15	208,410.20			132,529.95	23
	345.76				345.76	24
13.88	34.41	15.73			18.68	25
	20,080.00	19,927.03			72.97	26
	9,611.78			9,611.78		27
378.07	20,456.94	9,907.39			10,549.55	28
54.35	43,704.35	25,770.83			17,933.52	29
	1,200.00	1,200.00				30
	259.68			259.68		31
37	5,466.40	4,862.12			604.28	32
	11,000.00	5,598.02			5,401.98	33
	4.00			4.00		34
	1,580.00	1,440.00			140.00	35
	5,000.00	5,000.00				36
	411.50				411.50	37
32.74	20,762.46	2,011.95		18,750.51		38
1,865.54	30,953.72	29,078.52			1,875.20	39
407.37	105,407.37	101,134.74			4,272.63	40
	14.10				14.10	41
195.97	195.97			195.97		42
69.34	83.64	9.00			74.64	43
3,507.28	188,924.20	169,056.10			19,878.10	44
3,419.26	509,419.26	320,353.99			189,065.27	45
	865.88	600.00		265.88		46
	4,513.33	2,958.07			1,555.26	47
9.55	14,209.55	8,734.98			5,474.57	48
	518.39	200.00		318.39		49
555.08	33,230.00	31,050.12			2,179.88	50
88.49	91,068.49	57,137.85			33,930.64	51
	81.89				81.89	52
131.07	1,066.87	882.05			184.82	53
1.00	10,001.00	9,253.51			747.49	54
	798.07			798.07		55
69.05	3,400.76	2,319.49			1,081.27	56
	9,300.00	5,569.50			3,730.50	57
	1,173.60			1,173.60		58
80.97	5,376.89	4,203.29			1,173.60	59
19,080.43	1,577,742.77	1,092,153.83		31,595.36	453,993.58	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
DIPLOMATIC—continued.					
	Brought forward.....		\$102,332.34	\$1,150,330.00	
1	Salaries of interpreters to consulates.....	1892		15,000.00	
2	Salaries of interpreters to consulates in China and Japan.....	*1889			
3	Expenses of interpreters and guards, Turkish Dominions, etc.	1890	1,123.40		
4	Do.....	1891	2,530.95		
5	Do.....	1892		6,000.00	
6	Steam launch for legation at Constantinople.	1890	36.00		
7	Do.....	1891	900.00		
8	Do.....	1892		1,800.00	
9	Boat and crew for consul at HongKong.....	1891	250.00		
10	Do.....	1892		500.00	
11	Boat and crew for consul at Osaka and Hiogo.	1890	160.37		
12	Do.....	*1891	273.54		
13	Do.....	1892		500.00	
14	Loss by exchange, diplomatic service.....	1890	80.56		
15	Do.....	1891	4,630.95		
16	Do.....	1892		2,500.00	
17	Loss by exchange, consular service, certified claims.		36.14		
18	Do.....	1889	88.74		
19	Do.....	1890	15.99		
20	Do.....	*1889			
21	Do.....	1891	3,737.94		
22	Do.....	1892		4,000.00	
23	Buildings and grounds, legation in China.	1890	71.45		
24	Do.....	1891	850.00		
25	Do.....	1892		3,100.00	
26	Buildings for legation in Japan.....	1891	1,400.00		
27	Do.....	1892		4,000.00	
28	Buildings and grounds for legation at Bangkok and Siam.		4,600.00		
29	Contingent expenses, U. S. consulates, certified claims.		4.24		
30	Contingent expenses, U. S. consulates.....	*1889			
31	Contingent expenses, U. S. consulates, transfer account.	1889		58.24	
32	Contingent expenses, U. S. consulates.....	1889	769.32		
33	Do.....	1890	720.90		
34	Do.....	1891	773.77		
35	Do.....	1892		150,000.00	
36	Emergencies arising in the diplomatic and consular service.	1890	45,437.36		
37	Do.....	1891	49,500.00		
38	Do.....	1892		80,000.00	
39	Expenses under the neutrality act.....	1890	9,022.01		
40	Do.....	1891	10,000.00		
41	Do.....	1892		15,000.00	
42	Annual expenses, Cape Spartel Light, coast of Mexico.	1890	24.25		
43	Do.....	1891	325.00		
44	Do.....	1892		325.00	
45	Allowances to widows or heirs of diplomatic officers who die abroad.	1890	4,771.99		
46	Do.....	1891	5,000.00		
47	Do.....	1892		5,000.00	
48	Transporting remains of diplomatic officers, consuls, and consular clerks.	1890	9,180.63		
49	Do.....	1891	9,977.00		
50	Do.....	1892		10,000.00	
51	Fees and costs in extradition cases.....	1890	4,764.94		
52	Do.....	1891	4,593.63		
53	Do.....	1892		5,000.00	
54	Bringing home criminals.....	1890	4,565.78		
55	Do.....	1891	4,861.60		
56	Do.....	1892		5,000.00	
57	Expenses of prisons for American convicts	1890	7,550.94		
58	Do.....	1891	10,185.20		
59	Do.....	1892		14,600.00	
60	Foreign hospital at Panama.....	1891	125.00		
61	Do.....	1892		500.00	
62	Rescuing shipwrecked American seamen.....	1890	3,038.70		
Carried forward.....			608,310.63	1,479,213.24	

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$19,080.43	\$1,577,742.77	\$1,092,153.83		\$31,595.36	\$453,993.58	1
.61	15,000.61	9,413.83			5,586.78	2
250.00	250.00			250.00		3
	1,123.40			1,123.40		4
19.73	2,550.68	1,121.56			1,429.12	5
	6,000.00	4,561.99			1,438.01	6
106.02	142.02	.02		142.00		7
.02	900.02	900.02				8
	1,800.00	900.00			900.00	9
	250.00	250.00				10
	500.00	250.00			250.00	11
	160.37			160.37		12
	273.54	116.30			157.24	13
	500.00	240.91			259.09	14
16.82	97.38	35.18			62.20	15
129.10	4,760.05	1,015.66			3,744.39	16
	2,500.00	521.34			1,978.66	17
	36.14				36.14	18
	88.74	51.46			37.28	19
5.95	21.94	11.34			10.60	20
.45	.45			.45		21
66.66	3,804.60	2,079.33			1,725.27	22
13.40	4,013.40	1,298.79			2,714.61	23
28.55	100.00			100.00		24
	850.00	778.55			71.45	25
	3,100.00	2,250.00			850.00	26
	1,400.00	1,400.00				27
	4,000.00				4,000.00	28
	4,600.00	1,450.00			3,150.00	29
	4.24				4.24	30
283.34	283.34			283.34		31
	58.24	58.24				32
	769.32	186.18			583.14	33
78.07	798.97	728.86			70.11	34
1,602.38	2,376.15	2,241.20			134.95	35
61.22	150,061.22	142,746.15			7,315.07	36
183.68	45,621.04	4,133.28		41,487.76		37
292.34	49,792.34	47,610.89			2,181.54	38
	80,000.00	68,962.42			11,037.58	39
	9,022.01	3,500.00		5,522.01		40
2,497.50	12,497.50				12,497.50	41
	15,000.00				15,000.00	42
	24.25			24.25		43
	325.00	301.00			24.00	44
	325.00	300.00			25.00	45
	4,771.99			4,771.99		46
	5,000.00	1,841.73			3,158.27	47
	5,000.00	728.82			4,271.18	48
	9,180.63			9,180.63		49
	9,977.00	741.89			9,235.11	50
	10,000.00	170.00			9,830.00	51
	4,764.94			4,764.94		52
	4,593.63				4,593.63	53
	5,000.00	786.20			4,213.80	54
	4,565.78			4,565.78		55
138.40	5,000.00	207.33			4,792.67	56
	5,000.00	173.12			4,826.88	57
	7,550.94	562.50		6,988.44		58
104.12	10,289.32	3,544.03			6,745.29	59
117.20	14,717.20	6,924.13			7,793.07	60
	125.00	125.00				61
	500.00	375.00			125.00	62
	3,038.70	171.32		2,867.38		
25,075.99	2,112,599.86	1,407,919.31		113,828.10	590,852.45	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	DIPLOMATIC—continued.				
	Brought forward.....		\$608,310.63	\$1,479,213.24	
1	Rescuing shipwrecked American seamen.....	*1889		25.00	
2	Do.....	1891	1,631.38		
3	Do.....	1892		4,500.00	
4	Relief and protection of American seamen, certified claims.....		260.47		
5	Relief and protection of American seamen.....	*1889			
6	Do.....	1890	12,711.94		
7	Do.....	1891	23,125.73		
8	Do.....	1892		50,000.00	
9	International Bureau of Weights and Measures.....		1,645.43	2,270.00	
10	International standard weights and measures.....		5,275.55		
11	Publication of consular and commercial reports.....	1890	4,210.63		
12	Do.....	1891	3,706.78		
13	Do.....	1892		20,000.00	
14	Venezuela and American Claims Commission.....		969.67		
15	International boundary survey, United States and Mexico.....		175,000.00		
16	International Marine Conference.....		9,643.52		
17	International remonetization of silver.....		47.13		
18	International Commission for the establishment of electric units.....		1,986.35		
19	International Exposition at Paris in 1889.....		1,151.42		
20	International Exhibition at Barcelona, Spain.....		361.22		
21	International Exhibition at Melbourne.....		9,408.86		
22	International Exhibition at Brussels, Belgium.....		12,783.22		
23	International American Conference.....		7,055.59		
24	Tribunal of Arbitration at Paris.....			150,000.00	
25	Estate of decedents, trust fund.....		48,744.11		
26	Refunding penalties or charges erroneously exacted.....			300.65	
27	Commission on the establishment of international coins.....		8,474.71		
28	Continental railway commission.....		6,996.00	65,000.00	
29	Publication of International Catalogue of Exports and Imports.....		5,941.10		
30	Spanish indemnity.....		5,826.34	28,500.00	
31	International Union of American Republics.....		4,658.91	36,000.00	
32	Conference of North, South, and Central American States.....		20.11		
33	American cemetery at Acapulco.....		1,500.00		
34	Protecting the interests of the United States in the Samoan Islands.....		450,039.92		
35	Protecting the interests of the United States in the Isthmus of Panama.....		242,287.07		
36	International Bureau of Publication of Customs Tariffs.....		1,444.73		
37	International Conference for Protection of Industrial Property.....		1,200.00		
38	Conference of the Red Cross Association at Rome.....			2,500.00	
39	Columbian Historical Exposition at Madrid.....			15,000.00	
40	Pay of consular officers for services to American vessels and seamen.....			25,361.10	
41	Salaries of consular officers while receiving instructions and in transit.....	1891		3,483.85	
42	Do.....	1892		5,882.71	
43	Salaries of diplomatic officers while receiving instructions and in transit.....	1891		6,218.26	
44	Do.....	1892		3,162.83	
45	Payment of awards by French and American Claims Commission.....		720.06		
46	Procuring evidence relating to French spoliation claims.....		12.04		
47	Repairs to legation building at Tangiers.....		492.25		
48	Reimbursing legal representatives of Francis P. Van Wyck.....		1,000.00		
49	Relief of claimants for destruction of the private armed brig General Armstrong.....		16,274.87		
	Carried forward.....		1,674,917.74	1,897,417.64	

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$25,075.99	\$2,112,599.86	\$1,407,919.31		\$113,828.10	\$590,852.45	1
	25.00	25.00				2
455.69	2,087.07	555.00			1,532.07	3
	4,500.00	1,541.97			2,958.03	4
	260.47				260.47	5
87.33	87.33			87.33		6
79.53	12,791.47	1,021.93		11,769.54		7
742.94	23,868.67	7,822.40			16,046.27	8
373.76	50,373.76	29,358.00			21,015.76	9
	3,915.43	1,651.26			2,264.17	10
	5,275.55				5,275.55	11
	4,210.63			4,210.63		12
140.75	3,847.53	1,363.38			2,484.15	13
	20,000.00	14,088.59			5,911.41	14
	969.67	200.92			768.75	15
	175,000.00	65,015.00			109,985.00	16
	9,643.52	658.39			8,985.13	17
	47.13				47.13	18
	1,986.35				1,986.35	19
	1,151.42	900.00			251.42	20
	361.22				361.22	21
	9,408.86				9,408.86	22
	12,783.22				12,783.22	23
	7,055.59	2,703.74			4,351.85	24
	150,000.00	23,000.00			127,000.00	25
1,274.96	50,019.07	1,081.18			48,937.89	26
	300.65	300.65				27
	8,474.71	6,787.50			1,687.21	28
	71,996.00	71,289.93			706.07	29
	5,941.10	3,700.00			2,241.10	30
538.20	34,864.54	28,580.47			6,284.07	31
3,381.42	44,040.33	43,610.75			429.58	32
	20.11				20.11	33
	1,500.00				1,500.00	34
262.45	450,302.37	9,600.00			440,702.37	35
	242,287.07				242,287.07	36
	1,444.73				1,444.73	37
	1,200.00				1,200.00	38
	2,500.00				2,500.00	39
	15,000.00	5,000.00			10,000.00	40
	25,361.10	25,361.10				41
147.11	3,630.96	3,630.96				42
95.67	5,978.38	5,978.38				43
416.66	6,634.92	6,634.92				44
	3,162.83	3,162.83				45
	720.06				720.06	46
	12.04				12.04	47
	492.25				492.25	48
	1,000.00				1,000.00	49
	16,274.87				16,274.87	
33,072.46	3,605,407.84	1,772,543.56		129,895.60	1,702,968.68	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
DIPLOMATIC—continued.					
Brought forward			\$1, 674, 917. 74	\$1, 897, 417. 64	
1	Testimonials to umpires of the United States and Spanish Claims Commission.		1, 055. 00		
2	Reimbursement to Bishop & Co		1, 181. 73		
3	Relief of Johann Zeckert & Son and others.		1, 838. 74		
Total diplomatic.....			1, 678, 993. 21	1, 897, 417. 64	
JUDICIARY.					
4	Salaries, Department of Justice.....	1890	2, 482. 84		
5	Do	1891	1, 606. 86		
6	Do	1892		154, 690. 00	
7	Contingent expenses, Department of Justice, furniture and repairs.	1890	. 09		
8	Do	1891			
9	Do	1892		1, 000. 00	
10	Contingent expenses, Department of Justice, books and Department library.	1892		2, 500. 00	
11	Contingent expenses, Department of Justice, books for office of Solicitor.	1892		500. 00	
12	Contingent expenses, Department of Justice, stationery.	1890	54. 73		
13	Do	1891			
14	Do	1892		1, 750. 00	
15	Contingent expenses, Department of Justice, transportation.	1890	97. 30		
16	Do	1891			
17	Do	1892		1, 500. 00	
18	Contingent expenses, Department of Justice, miscellaneous items.	1890	132. 53		
19	Do	1891			
20	Do	1892		7, 160. 00	
21	Postage, Department of Justice.....	1890	50. 00		
22	Do	1891	47. 00		
23	Do	1892		50. 00	
24	Salary, warden of the jail, District of Columbia	1891	107. 64		
25	Do	1892		1, 800. 00	
26	Salaries of employes, court-house, Washington, D. C.	1890	398. 37		
27	Do	1891	. 53		
28	Do	1892		11, 760. 00	
29	Repairs to court-house, Washington, D. C.	1892		5, 180. 00	
30	Building, Department of Justice.....		157. 50		
31	Do	1890	1. 11		
32	Transportation of witnesses, etc., Territory of Alaska.		7, 550. 00		
33	Traveling expenses, Territory of Alaska	1890	540. 00		
34	Do	1891	1, 000. 00		
35	Do	1892		1, 000. 00	
36	Rent and incidental expenses, office of marshal, etc., Territory of Alaska.	1885	16. 00		
37	Do	1890	100. 00		
38	Do	1891	445. 75		
39	Do	1892		500. 00	
40	Expenses of Territorial courts in Utah.....	1888	3, 949. 62		
41	Do	1889	3, 999. 25		
42	Do	1890	2, 578. 56		
43	Do	1891	12. 24		
44	Do	1892		40, 000. 00	
45	Prosecution of crimes, Territory of Utah.....		1, 266. 00		
46	Repairs, penitentiary building, Territory of Utah.		1, 000. 00		
47	Defending suits in claims against the United States.	1888	1. 49		
48	Do	1889	56. 84		
49	Do	1890	340. 40		
50	Do	1891	74. 36		
51	Do	1892		30, 000. 00	
52	Punishing violations of intercourse acts and frauds.	1890	1, 227. 06		
53	Do	1891	313. 07		
54	Do	1892		5, 000. 00	
55	Prosecution and collection of claims.....	1890	500. 00		
Carried forward			30, 167. 20	264, 390. 00	

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$32,072.46	\$3,605,407.84	\$1,772,543.56		\$129,895.60	\$1,702,968.68	1
	1,055.00				1,055.00	2
	1,181.73	1,181.73				3
	1,838.74	1,747.42			91.32	
33,072.46	3,609,483.31	1,775,472.71		129,895.60	1,704,115.00	
	2,482.84			2,482.84		4
10.00	1,676.86				1,676.86	5
	154,690.00	153,738.27			951.73	6
	.09			.09		7
2.95	2.95				2.95	8
	1,000.00	1,000.00				9
	2,500.00	2,500.00				10
	500.00	500.00				11
	54.73			54.73		12
41.67	41.67				41.67	13
	1,750.00	1,750.00				14
	97.30			97.30		15
4.80	4.80				4.80	16
	1,500.00	1,500.00				17
	132.59				132.59	18
693.79	693.79				693.79	19
	7,160.00	7,160.00				20
	50.00			50.00		21
	47.00				47.00	22
	50.00	5.00			45.00	23
	107.64				107.64	24
	1,800.00	1,800.00				25
	398.37			398.37		26
5.07	5.60				5.60	27
	11,760.00	11,760.00				28
	5,180.00	5,180.00				29
2.93	160.43				160.43	30
	1.11			1.11		31
	7,550.00	7,550.00				32
	540.00			540.00		33
	1,000.00	279.00			721.00	34
	1,000.00	234.00			766.00	35
	16.00				16.00	36
	100.00			100.00		37
	445.75	251.25			194.50	38
	500.00	500.00				39
3,895.32	7,844.94	3,949.62			3,895.32	40
	3,999.25	3,900.00			99.25	41
2,500.00	5,078.56	3,373.21			1,705.35	42
	12.24				12.24	43
	40,000.00	40,000.00				44
	1,266.00				1,266.00	45
	1,000.00				1,000.00	46
	1.49				1.49	47
	56.84				56.84	48
	340.40				340.40	49
4.00	78.36	74.36			4.00	50
	30,000.00	30,000.00				51
	1,227.06			1,227.06		52
999.54	1,312.61	116.30			1,196.31	53
	5,000.00	4,132.85			867.15	54
	500.00			500.00		55
8,160.07	302,716.97	281,253.86		5,451.50	16,011.91	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
JUDICIARY—continued.					
	Brought forward		\$30,167.20	\$264,390.00	
1	Prosecution and collection of claims	1891	500.00		
2	Do	1892		500.00	
3	Prosecution of crimes	1890	24.58		
4	Do	1891	319.31		
5	Do	1892		35,000.00	
6	Expenses, court of private land claims	1892			\$6,425.00
7	Support of convicts	1889	424.25		
8	Do	1890	54.75		
9	Do	1891	287.80		
10	Expenses United States courts, Indian Territory	1889	6,683.96		
11	Expenses United States courts, Territory of Oklahoma	1890	7,120.36		
12	Expenses United States courts, South McAlistier and Ardmore, Ind. T.	1890	4,140.64		
13	Special counsel in suit, United States vs. The Des Moines Navigation Co.		2,500.00		
14	Expenses of litigation for eastern band of North Carolina Cherokees		5,000.00		
15	Expenses, circuit courts of appeals	{1891}			15,607.13
16	Fees and expenses of marshals, United States courts	{1892}			
17	Do	*1889			923.23
18	Expenses of United States courts	*1879			3,788.70
19	Expenses of United States courts, transfer account				
20	Fees and expenses of marshals, United States courts—certified claims		20,900.14		
21	Fees and expenses of United States courts	1888	2,352.45		
22	Do	1889	38,231.59		
23	Do	1890	90,316.35		
24	Do	1891	165,349.80		
25	Do	1892		675,000.00	
26	Fees of jurors of United States courts	1890	109,184.50		
27	Fees of jurors of United States courts—certified claims		77.65		
28	Fees of jurors of United States courts	*1889			
29	Do	*1889			
30	Do	1891	33.25		
31	Do	1892		650,000.00	
32	Fees of witnesses, United States courts	*1889			
33	Fees of witnesses, United States courts—certified claims		254.65		
34	Fees of witness, United States courts	1883	800.00		
35	Do	1884	200.00		
36	Do	1885	200.00		
37	Do	1886	435.10		
38	Do	1887	539.60		
39	Do	1888	906.62		
40	Do	1889	1,784.23		
41	Do	1890	19,897.04		
42	Do	1891	84,710.49		
43	Do	1892		1,150,000.00	
44	Support of prisoners, United States courts, certified claims		224.52		
45	Support of prisoners, United States courts	*1889			
46	Do	1885	61.75		
47	Do	1887	11.15		
48	Do	1888	45.63		
49	Do	1889	2,968.72		
50	Do	1890	128.45		
51	Do	*1889			
52	Do	1891	3,266.25		
53	Do	1892		375,000.00	
54	Pay of bailiffs, United States courts	1889	1,894.09		
55	Do	1888			
56	Do	1890	13,687.91		
57	Do	*1889			
58	Do	1891	289.18		
59	Do	1892		135,600.00	
Carried forward			615,992.33	3,285,490.00	26,744.06

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year ending June 30, 1892.	Transfers during the fis- cal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$3,160.07	\$302,716.97	\$281,253.86		\$5,451.50	\$16,011.91	1
	500.00				500.00	2
	500.00				500.00	3
	24.58	24.08		.50		4
3,442.81	3,762.12	154.44			3,607.68	5
	35,000.00	34,675.50			324.50	6
	6,425.00	6,425.00				7
	424.25				424.25	8
	54.75				54.75	9
825.54	1,113.34	1,113.34				10
	6,683.96	2,665.59			4,018.37	11
798.70	7,919.15			7,919.15		12
	4,140.64			4,140.64		13
146.25	2,646.25	2,646.25				14
	5,000.00	1,444.00			3,556.00	15
898.54	16,505.67	16,505.67				16
5,776.36	5,776.36			5,776.36		17
	923.23	923.23				18
719.92	719.92			719.92		19
	3,788.70	3,788.70				20
	20,900.14	12,612.88			8,287.26	21
	2,352.45	2,119.44			233.01	22
	38,231.59	13,983.41			24,248.18	23
784.40	91,100.75	75,808.97			15,291.78	24
8,046.50	173,396.30	172,983.97			407.33	25
2,050.89	677,050.89	673,824.16			3,226.73	26
22,577.86	131,762.36	269.50		66,492.86	65,000.00	27
	77.65	77.65				28
6,281.55	6,281.55			6,281.55		29
34.98	34.98		\$34.98			30
34,463.73	34,496.08	19,547.60			14,949.48	31
6,283.30	656,283.30	649,221.20			7,062.10	32
9,306.52	9,306.52			9,306.52		33
	254.05	101.60		17.60	135.45	34
	800.00	64.10			735.90	35
	200.00	18.60			181.40	36
	200.00	133.09			61.91	37
	435.10	21.40			413.70	38
	539.60	436.85			52.75	39
	906.92	198.51			708.41	40
	1,784.28	1,784.28				41
18,888.86	38,785.90	4,108.43			34,677.47	42
49,453.78	134,164.27	32,494.95			101,669.32	43
5,031.86	1,155,031.86	1,080,777.74			74,254.12	44
	224.52	156.24			68.28	45
4,092.79	4,092.79			4,092.79		46
	81.75				81.75	47
	11.15				11.15	48
	45.65				45.65	49
	2,966.72	2,893.75			72.97	50
12,271.58	12,400.03	10,782.01			1,618.02	51
416.60	416.60		416.60			52
12,873.56	16,139.81	14,762.13			1,377.68	53
885.13	375,885.13	375,816.44			68.69	54
	1,894.09	1,891.97			2.12	55
118.00	118.00	14.00		28.10	75.90	56
4,713.88	18,401.79	1,110.06			17,291.73	57
1,729.35	1,729.35			1,729.35		58
4,128.20	4,417.38	3,972.82			444.56	59
926.80	136,526.80	135,837.40			689.40	
226,128.40	4,154,354.79	3,639,502.81	451.58	111,956.84	402,443.56	

REPORT ON THE FINANCES.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
JUDICIARY—continued.					
	Brought forward.....		\$615,992.33	\$3,285,490.00	\$26,744.06
1	Miscellaneous expenses, United States courts, certified claims.		877.90		
2	Miscellaneous expenses, United States courts.	1889			
3	Do.....	1889			
4	Do.....	1888	28.20		
5	Do.....	1890	92.49		
6	Do.....	1891	32.75		
7	Do.....	1892		150,000.00	
8	Fees of district attorneys, United States courts, (certified claims).		1,975.00		
9	Do.....	1889	1,409.76		
10	Do.....	1890	308.73		
11	Do.....	1891	55,787.26		
12	Do.....	1892		255,000.00	
13	Special compensation of district attorneys, United States courts, (certified claims).		240.00		
14	Do.....	1889	286.60		
15	Do.....	1890			
16	Do.....	1891	.03		
17	Special compensation, district attorneys, United States courts.	1892		5,000.00	
18	Pay of regular assistant attorneys, United States courts.	1890	1,353.26		
19	Do.....	1891	27,601.36		
20	Do.....	1892		125,000.00	
21	Pay of special assistant attorneys, United States courts.	1892		35,000.00	
22	Do.....	1891	113.39		
23	Counsel for Mission Indians of Southern California.				2,500.00
24	Fees of clerks, United States courts, certified claims.		126.00		
25	Fees of clerks, United States courts.	1889	4.35		
26	Do.....	1888	1,418.31		
27	Do.....	1890	6,398.21		
28	Do.....	1891	70,590.47		
29	Do.....	1892		175,000.00	
30	Fees of commissioners, United States courts, certified claims.		160.85		
31	Fees of commissioners, United States courts.	1888	334.95		
32	Do.....	1889	995.80		
33	Do.....	1890	29.26		
34	Do.....	1891	36,575.83		
35	Do.....	1892		100,000.00	
36	Rent of court rooms, United States courts.	1890	1,660.22		
37	Do.....	1891	3,675.95		
38	Do.....	1892		50,000.00	
39	Expenses of United States courts in Alaska.	1891	1,000.00		
40	Do.....	1892		1,000.00	
41	Expenses in settling title to Greer County, claimed by Texas.		14,647.15		
42	Defense in Indian depredation claims.	(1891) (1892)	13,000.00	10,000.00	
43	Pay of special deputy marshals at Congressional elections.		3,053.23		
44	Defense in French spoliation claims.				
45	Fees of supervisors of elections.			79,503.49	
46	Funeral expenses of Chief-Justice Morrison R. Waite.		18.33		
47	Bust of Chief-Justice Morrison R. Waite.		1,500.00		
48	Oil portrait of Chief-Justice Marshall.		1,000.00		
49	Oil portraits of Chief-Justices John Rutledge, Oliver Ellsworth, and Morrison R. Waite.		270.00		
50	Uniform system of bookkeeping, United States courts.		3,773.41		
	Total judiciary.....		\$66,331.38	4,270,993.49	29,244.06
CUSTOMS.					
51	Collecting revenue from customs, certified claims.		293.18		
	Carried forward.....		293.18		

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$226,128.40	\$4,154,354.79 877.90	\$3,639,502.81	\$451.58	\$111,956.84	\$402,443.56 877.90	1
5,377.80	5,377.80			5,377.80		2
471.65	471.65		471.65			3
	28.20	7.75			20.45	4
5,503.58	5,596.07	3,770.28			1,825.79	5
7,814.61	7,847.36	7,696.58			150.78	6
160.10	150,160.10	150,157.83			2.27	7
	1,975.00				1,975.00	8
	1,409.76	1,409.76				9
	308.73	308.73				10
	55,787.26	55,768.22			19.04	11
	255,000.00	245,397.87			9,602.13	12
	240.00				240.00	13
	286.60				286.60	14
150.00	150.00				150.00	15
	.03				.03	16
	5,000.00	5,000.00				17
	1,353.26	240.00			1,113.26	18
	27,601.36	26,284.65			1,316.71	19
	125,000.00	93,410.64			31,589.36	20
	35,000.00	30,494.01			4,505.99	21
	113.39	113.39				22
	2,500.00	1,879.85			620.15	23
	126.00				126.00	24
	4.35				4.35	25
	1,418.31				1,418.31	26
	6,398.21	2,017.36			4,380.85	27
47.25	70,637.72	70,590.47			47.25	28
	175,000.00	158,830.39			16,169.61	29
	160.85			35.40	125.45	30
	334.95	269.60			65.35	31
	995.80	752.40			243.40	32
	29.26	29.00			.26	33
	36,575.83	36,575.10			.73	34
	100,000.00	100,000.00				35
	1,660.22	340.00		1,320.22		36
	3,675.95	3,666.86			9.09	37
	50,000.00	49,971.40			28.60	38
	1,000.00	630.50			369.50	39
	1,000.00				1,000.00	40
	14,647.15	5,069.40			9,577.75	41
	23,000.00	12,195.84			10,804.16	42
2,475.02	5,528.25	930.00			4,598.25	43
1.68	1.68				1.68	44
4,106.02	83,609.51	83,609.51				45
	18.33				18.33	46
	1,500.00	1,500.00				47
	1,000.00				1,000.00	48
	270.00				270.00	49
	3,773.41				3,773.41	50
252,236.11	5,418,805.04	4,788,420.20	923.23	118,090.26	510,771.85	
	293.18				293.18	51
	293.18				293.18	

REPORT ON THE FINANCES.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	CUSTOMS—continued.				
	Brought forward.....		\$293. 18		
1	Collecting revenue from customs.....	*1888	2, 252. 45		
2	Do.....	1889	250, 606. 77		
3	Do.....	*1889			
4	Do.....	1890	340, 747. 80	\$2, 171. 93	
5	Do.....	1891	33, 060. 98	149, 776. 62	
6	Do.....	1892		6, 707, 301. 11	
7	Expenses of regulating immigration.....		374, 362. 94	340, 657. 81	
8	Expenses of revenue-cutter service, (certified claims). ..		2. 93		
9	Do.....	*1889			
10	Do.....	1890	4, 364. 10		
11	Do.....	1891	71, 267. 77		
12	Do.....	1892		976, 180. 00	
13	Supplies of light-houses.....	1889	17. 98		
14	Do.....	1890	3, 247. 46		
15	Do.....	1891	3, 744. 52		
16	Do.....	1892		375, 000. 00	
17	Repairs and incidental expenses of light-houses.....	1890	8, 882. 69		
18	Do.....	*1889			\$1. 04
19	Do.....	1891	11, 202. 89		
20	Do.....	1892		345, 000. 00	
21	Salaries of keepers of light-houses.....	1889	267. 07		
22	Do.....	*1889			
23	Do.....	1890	1, 659. 89		
24	Do.....	1891	6, 490. 21		
25	Do.....	1892		645, 000. 00	
26	Inspecting lights.....	1890	678. 77		
27	Do.....	1891	400. 80		
28	Do.....	1892		3, 000. 00	
29	Expenses of light vessels, certified claims.....		8. 13		
30	Do.....	1890	3, 203. 39		
31	Do.....	1891	1, 090. 28		
32	Do.....	1892		250, 000. 00	
33	Expenses of fog signals.....	1890	1, 950. 72		
34	Do.....	1891	2, 681. 71		
35	Do.....	1892		70, 000. 00	
36	Expenses of buoyage.....	1889	310. 42		
37	Do.....	1890	5, 030. 65		
38	Do.....	1891	3, 471. 15		
39	Do.....	1892		335, 000. 00	
40	Lighting of rivers.....	1889	12. 79		
41	Do.....	1890	682. 43		
42	Do.....	1891	1, 355. 46		
43	Do.....	1892		283, 000. 00	
44	Survey of light-house sites.....	1890	1, 000. 00		
45	Do.....	1891	79. 20		
46	Do.....	1892		1, 000. 00	
47	Completing the lighting and buoyage of the Ohio River.....		3, 194. 07		
48	Establishment and maintenance of lighted buoys.....		. 51		
49	Heating apparatus for public buildings, certified claims.....		8. 40		
50	Pay of assistant custodians and janitors.....	1885	28. 07		
51	Marine Hospital Service.....		38, 823. 14	636, 012. 44	
52	Life-Saving Service.....	1890	17, 285. 28		
53	Do.....	*1889			
54	Do.....	1891	44, 283. 90		
55	Do.....	1892		1, 004, 875. 00	
56	Establishing life-saving stations.....		37, 027. 80	50, 000. 00	
57	Rebuilding and improving life-saving stations.....		4, 247. 33		
58	Building or purchase of such vessels as may be required for the revenue service.....		39, 643. 35		
59	Compensation in lieu of moieties.....	1890	1, 082. 09		
60	Do.....	1891	2, 153. 21		
61	Do.....	1892		20, 000. 00	
62	Salaries and traveling expenses of agents at seal fisheries in Alaska.....	(1885) (1886)	20. 76		
63	Do.....	1890	1, 602. 39		
64	Do.....	1891	3, 315. 95		
	Carried forward.....		1, 377, 143. 78	12, 193, 974. 91	1. 04

*And prior years.

†Transferred to "Improving Ellis Island," etc., Treasury ledger.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
	\$293.18				\$293.18	1
	2,252.45			\$2,252.45		2
	250,606.77			250,606.77		3
\$1,430.28	1,430.28			1,430.28		4
9,759.60	352,679.33	\$7,919.91			344,759.42	5
\$1,355.28	266,692.88	228,738.39	\$100.00		37,854.49	6
16,727.07	6,724,028.18	6,521,389.98	22,500.00		180,138.20	7
22,390.39	737,411.14	255,334.48	1362,000.00		120,076.66	8
	2.93				2.93	9
31.00	31.00			31.00		10
654.53	5,018.63	158.00		4,860.63		11
14,539.03	85,806.80	85,734.12			72.68	12
4,897.68	981,077.68	928,172.94			52,904.74	13
	17.98				17.98	14
353.49	3,600.95	3,591.88		9.07		15
1,388.82	5,133.34	3,787.20			1,346.14	16
12,601.10	387,601.10	380,755.68			6,845.42	17
22.83	8,905.52	2,510.07		6,395.45		18
16.29	17.33	17.33				19
3,430.70	14,639.59	5,330.32			9,308.27	20
8,214.53	353,214.53	345,748.84			7,465.69	21
	267.07				267.07	22
7.50	7.50			7.50		23
1.80	1,661.69	1,659.89		1.80		24
1,552.78	8,042.99	7,781.44			261.55	25
28,086.01	673,086.01	669,889.05			3,196.96	26
	678.77			678.77		27
577.72	978.52				978.52	28
	3,000.00	3,000.00				29
	8.13				8.13	30
	3,203.39	3,174.86		28.53		31
10,501.63	11,591.91	10,470.94			1,120.97	32
14,571.07	264,571.07	257,587.55			6,984.12	33
281.76	2,232.48	925.17		1,307.31		34
944.77	3,626.48	486.46			3,140.02	35
1,701.82	71,701.82	71,496.51			205.31	36
	310.42				310.42	37
1,062.32	6,092.97	6,071.79		21.18		38
5,357.15	8,828.50	8,237.49			590.81	39
32,632.93	367,632.93	361,448.81			6,184.12	40
	12.79			12.79		41
31.41	713.84	395.92		317.92		42
1,672.72	3,028.18	2,637.24			390.94	43
13,928.43	296,928.43	288,207.87			8,720.56	44
	1,000.00			1,000.00		45
	79.20				79.20	46
	1,000.00				1,000.00	47
	3,194.07				3,194.07	48
	.51				.51	49
	8.40				8.40	50
	28.07				28.07	51
13,475.64	738,311.22	570,154.29	24,720.00		143,436.93	52
	17,285.28	241.23		17,044.05		53
706.94	706.94			706.94		54
2,394.37	46,678.27	40,883.38			5,794.89	55
3.20	1,004,878.20	971,661.59			33,216.61	56
	87,027.80	53,628.04			33,399.76	57
762.51	5,009.84				5,009.84	58
5,149.02	44,792.37	1,100.00			43,692.37	59
	1,082.09			1,082.09		60
111.31	2,264.52	83.84			2,180.68	61
	20,000.00	19,985.96			14.04	62
	20.76				20.76	63
	1,602.39	695.37		907.02		64
129.96	3,445.91	3,445.91				
315,957.99	13,887,077.72	12,124,539.74	409,320.00	288,701.55	1,004,516.43	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	CUSTOMS—continued.				
	Brought forward		\$1,377,143.78	\$12,193,974.91	\$1.04
1	Salaries and traveling expenses of agents at seal fisheries in Alaska.	1892		13,350.00	
2	Expenses of local appraisers at quarterly meetings.	1890	290.99		
3	Do	1891			
4	Do	1892		2,500.00	
5	Quarantine stations for neat cattle	1890	3,733.76		
6	Do	1891	4,000.00		
7	Do	1892		15,000.00	
8	Quarantine service	1890	61.45		
9	Do	1891			
10	Do	1892		50,000.00	
11	Draping public buildings		1,300.99		
12	Gulf quarantine station	1889	105.06		
13	San Francisco quarantine fumigating steamer		30,000.00		
14	Key West quarantine disinfecting machinery		10,000.00		
15	Expenses of U. S. ship Alabatross in Alaskan waters.			20,000.00	
16	Enforcement of the Chinese exclusion act. . .	1890	1,240.73		
17	Do	1891	9,600.00		
18	Do	1892		60,000.00	
19	Enforcement of the alien contract labor laws.	1891	16,500.00		
20	Do	1890			
21	Do	1892		90,000.00	
22	Detection and prevention of frauds upon the customs revenue.	1892			22,500.00
23	Do	1891			100.00
24	Do	1890			
25	Moose Peak light station, Maine		1,828.50		
26	Goose Rock light station, Maine		3,021.79		
27	Crab Tree Ledge light station, Maine		4.00		
28	Mount Desert Rock fog signal, Maine		4,489.15		
29	Lubec Narrows light station, Maine		2.43		
30	Cuckold's Island fog signal, Maine		25,000.00		
31	Great Duck Island light station, Maine				
32	Juniper Island light station, Vermont		2,500.00		
33	Otter Creek light station, Vermont		1,000.00		
34	Watch Point light station, Vermont		500.00		
35	Revenue Marine storehouse, Wood's Holl, Massachusetts.		121.04		
36	Deer Island light station, Massachusetts		287.48		
37	Wickford Harbor light station, Rhode Island.		2,665.72		
38	Beaver Tail fog signal, Rhode Island		177.00		
39	Gull Rock light station, Rhode Island		223.12		
40	Stonington Breakwater light station, Connecticut.		2,300.00		
41	Cornfield Point light ship, Connecticut		66,970.00		
42	Lights on Hudson River, New York		2,047.38		
43	Elm Tree light station, New York		1,551.25		
44	Tarrytown Point light station, New York		3,237.27		
45	Anchorage of vessels in port of New York, N. Y.		13,763.90		
46	Lighting the Statue of Liberty, New York		5,250.00		
47	Staten Island light-house depot, New York		50,000.00		
48	Old Orchard Shoal light station, New York		60,000.00		
49	Braddock's Point light station, New York		20,000.00		
50	Genesee fog signal, New York		4,300.00		
51	Coney Island light station, New York				
52	Cold Spring Harbor light station, New York				
53	Absecon light station, New Jersey		21,728.55		
54	Barneгат light station, New Jersey		45.89		
55	Squan Inlet light station, New Jersey		18,950.00		
56	Sandy Hook light station, New Jersey		8,000.00		
57	Absecon buoy depot, New Jersey				
58	Cape May boat house, New Jersey				
59	Sandy Hook light ship, New Jersey				
60	Fog bell below Sandy Point light station, Chesapeake Bay.		5.13		
61	Shark's Fin Shoal light station, Maryland		3,994.00		
62	Greenbury Point Shoal light station, Maryland.		3,995.00		
63	Fenwick's Island light ship, Maryland		66,770.00		
64	Maryland Point light station, Maryland		49,500.00		
65	Holland's Island Bar light station, Maryland		613.02		
66	Cobb Point Bar light station, Maryland		619.42		
	Carried forward		1,899,437.80	12,444,824.91	22,601.04

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$315,957.99	\$13,887,077.72	\$12,124,539.74	\$409,320.00	\$288,701.55	\$1,064,516.43	1
	13,350.00	12,060.01			1,289.99	
	290.99	27.37		263.62		2
172.65	172.65	27.48			145.17	3
174.36	2,674.36	2,674.36				4
	3,733.76			3,733.76		5
	4,000.00	2,586.72			1,413.28	6
	15,000.00	12,800.00			2,200.00	7
69.40	130.85			130.85		8
297.13	297.13	100.00			197.13	9
1,166.70	51,166.70	50,029.40			1,137.30	10
	1,300.99				1,300.99	11
	105.06				105.06	12
8,996.75	38,996.75	33,000.00			5,996.75	13
	10,000.00	5,000.00			5,000.00	14
	20,000.00	14,436.42			5,563.58	15
	1,240.73			1,240.73		16
	9,600.00	4,581.75			5,018.25	17
	60,000.00	58,439.95			1,560.05	18
2,261.21	18,761.21	11,090.55			7,670.66	19
162.22	162.22			162.22		20
1,550.00	91,550.00	91,542.88			7.12	21
	22,500.00	22,500.00				22
	100.00	100.00				23
1,283.58	1,283.58			1,283.58		24
	1,828.50				1,828.50	25
276.11	3,297.90				3,297.90	26
115.90	119.90				119.90	27
	4,489.15	4,489.15				28
	2.43				2.43	29
494.66	25,494.66	15,019.00			10,475.66	30
.17	.17				.17	31
	2,500.00	250.00			2,250.00	32
	1,000.00	500.00			500.00	33
139.75	639.75	501.25			138.50	34
	121.04				121.04	35
1,913.44	2,200.92				2,200.92	36
	2,665.72				2,665.72	37
	177.00				177.00	38
	223.12				223.12	39
	2,300.00				2,300.00	40
151.00	67,121.00	56,591.50			10,529.50	41
	2,047.38				2,047.38	42
1,485.29	3,036.54				3,036.54	43
	3,237.27				3,237.27	44
1,440.49	15,204.39				15,204.39	45
	5,250.00				5,250.00	46
	50,000.00	50,000.00				47
	60,000.00	9,500.00			50,500.00	48
378.36	20,378.36	1,600.00			18,778.36	49
	4,300.00	200.00			4,100.00	50
697.01	697.01				697.01	51
330.68	330.68				330.68	52
978.33	22,706.88	14,300.00			8,406.88	53
	45.89				45.89	54
976.32	19,926.32	2,000.00			17,926.32	55
	8,000.00	8,000.00				56
140.09	140.09				140.09	57
306.37	306.37				306.37	58
.39	.39				.39	59
	5.13				5.13	60
6,728.34	10,722.34	10,722.34				61
43.96	4,038.96	4,038.96				62
463.20	67,233.20	37,777.50			29,455.70	63
11,541.46	61,041.46	30,021.46			31,020.00	64
	613.02				613.02	65
	619.42				619.42	66
360,693.31	14,727,557.06	12,691,047.79	409,320.00	295,516.31	1,331,672.96	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
CUSTOMS—continued.					
Brought forward.....					
1	Hawkin's Point light station, Maryland.....		\$1,899,437.80	\$12,444,824.91	\$22,601.04
2	Portsmouth Depot, Virginia.....		200.00		
3	Bush's Bluff light station, Virginia.....		4,500.00		
4	Depot fifth district, Virginia.....		151.70		
5	Hog Island wharf and roadway, Virginia.....		7,363.01		
6	Cape Charles City lights, Virginia.....		5,000.00		
7	Cape Charles light station, Virginia.....		1,000.00		
8	Winter Quarter Shoal Light Ship, Virginia.....		1,561.52		
9	Chincoteague buoy depot, Virginia.....		1,000.00		
10	Cape Charles light station, Virginia.....		150,000.00		
11	Great Wicomico River light station, Virginia.....		621.49		
12	Tangier Sound light station, Virginia.....		1,811.21		
13	Page's Rock light station, Virginia.....		25,000.00		
14	Portsmouth light-house depot, Virginia.....		10,000.00		
15	Newport News light station, Virginia.....			15,500.00	
16	Telephone line, Cape Charles to Assateague Island, Va.....				
17	Purchase of a wharf at Wilmington, N. C.....		4,881.75		
18	Diamond Shoal Light Station, North Carolina.....		199,009.36		
19	Frying Pan Shoals light ship, North Carolina.....		66,770.00		
20	North River Bar Beacons, North Carolina.....		2,000.00		
21	McWilliam's Point shoal light station, North Carolina.....		100.00		
22	Paullico Point light station, North Carolina.....				
23	Hunting Island light station, South Carolina.....		11,500.00		
24	Bull's Bay beacon, South Carolina.....		19.50		
25	Martin's Industry light ship, South Carolina.....		66,770.00		
26	Hilton Head range beacons, South Carolina.....				
27	Paris Island light station, South Carolina, transfer account.....				
28	Sand Island light station, Alabama.....		1,566.55		
29	Lights on Savannah River, Alabama.....		507.06		
30	Dry Tortugas light station, Florida.....		75,000.00		
31	Florida Reef beacons, Florida.....		10,239.42		
32	Repairs of iron light-houses, Florida.....		3,498.04		
33	Lights to channels leading to Pensacola, Fla.....		2,623.43		
34	St. John's River lights, Florida.....		185.79		
35	Crooked River light station, Florida.....		39,872.35		
36	Cape Canaveral light station, Florida.....		79,000.00		
37	Cape San Blas light station, Florida.....		20,000.00		
38	Fernandina Harbor range lights, Florida.....				
39	Point Isabel light station, Texas.....		7,823.30		
40	Reestablishment of light-houses Texas.....		907.21		
41	Lake Borgne light station, Mississippi.....		138.43		
42	Pascagoula River ranges, Mississippi.....		49.91		
43	Pearl River light station, Mississippi.....		213.36		
44	South Pass pier lights, Mississippi River, Louisiana.....		75.54		
45	Red River lights, Louisiana.....		1,305.09		
46	Amite River light station, Louisiana.....		1,214.52		
47	Aids to navigation, mouth of Mississippi River, Louisiana.....		1,444.52		
48	Steam revenue vessel for Mississippi River, Louisiana.....		3.08		
49	Point Peninsula light station, Michigan.....		2,000.00		
50	Grosse Isle ranges, Michigan.....		1,000.00		
51	Seal Choix Point light station, Michigan.....		13,292.60		
52	Cedar River Point light station, Michigan.....		9,000.00		
53	Lake Michigan light vessels, Michigan.....		32,427.29		
54	Eleven-foot shoal light station, Michigan.....		60,000.00		
55	Squaw Island light station, Michigan.....		25,000.00		
56	Old Mackinac Point light station, Michigan.....		20,000.00		
57	Patrol steamer St. Mary's River, Michigan.....		4,000.00		
58	St. Mary's River lights, Michigan.....		24,300.00		
59	St. Clair River ranges, Michigan.....				
60	Beaver Island fog signal, Michigan.....				
61	Le Pointe fog signal, Michigan.....				
62	Presque Isle fog signal, Michigan.....				
63	Windmill Point range lights, Michigan.....				
64	Lights in the Illinois River, Illinois.....		4,540.44		
65	Chicago breakwater light station, Illinois.....		43,300.00		
66	Devil's Island light station, Wisconsin.....		7,850.00		
67	Ahnapee range lights, Wisconsin.....		1,029.03		
	Sherwood Point light station, Wisconsin.....				
Carried forward.....			2,952,104.90	12,460,324.91	22,001.04

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$360,693.31	\$14,727,557.06	\$12,691,047.79	\$409,320.00	\$295,516.31	\$1,331,672.96	1
	200.00				200.00	2
	4,500.00				4,500.00	3
13.38	165.08				165.08	4
	7,363.01				7,363.01	5
100.00	5,100.00	100.00			5,000.00	6
128.73	1,128.73	1,128.73				7
	1,561.52				1,561.52	8
	1,000.00				1,000.00	9
1,813.70	151,813.70	1,000.00			150,813.70	10
	621.49				621.49	11
	1,811.21				1,811.21	12
	25,000.00	1,000.00			24,000.00	13
	10,000.00	10,000.00				14
3.00	3.00	1.50			1.50	15
	15,500.00	200.00			15,300.00	16
	4,881.75				4,881.75	17
683.96	199,693.32	500.00			199,193.32	18
378.65	67,148.65	37,777.50			29,371.15	19
	2,600.00	2,000.00				20
	100.00	100.00				21
572.35	572.35				572.35	22
1,552.55	13,052.55	3,500.00			9,552.55	23
	19.50				19.50	24
587.70	67,357.70	49,042.50			18,315.20	25
51.90	51.90				51.90	26
1.04	1.04		1.04			27
	1,566.55				1,566.55	28
	507.66				507.66	29
	75,000.00				75,000.00	30
	10,239.42				10,239.42	31
	3,498.04				3,498.04	32
	2,623.43				2,623.43	33
	185.79				185.79	34
	39,872.35				39,872.35	35
438.85	79,438.85				79,438.85	36
	20,000.00				20,000.00	37
1,721.00	1,721.00	1,721.00				38
	7,823.30				7,823.30	39
	907.21				907.21	40
	138.43				138.43	41
	49.91				49.91	42
	213.36				213.36	43
	75.54				75.54	44
	1,305.09				1,305.52	45
	1,214.52				1,214.52	46
	1,444.52				1,444	47
	3.08				3	48
	2,000.00				2,000.00	49
395.00	1,395.00				1,395	50
	13,292.60	13,292.60				51
	9,000.00				9,000.56	52
5,981.11	38,408.40	37,478.84			929.00	53
	60,000.00				60,000.00	54
	25,000.00	16,500.00			8,500.00	55
	20,000.00	2,000.00			18,000	56
1,000.00	5,000.00	5,000.00				57
	24,300.00	24,120.00			180	58
73.22	73.22				73	59
7.03	7.03				7	60
15.24	15.24				15	61
4.02	4.02				4	62
11	11				11	63
	4,540.44				4,540.44	64
	43,300.00	42,850.00			450.00	65
	7,850.00	7,000.00			850.00	66
	1,029.03	630.00			399.03	67
33.70	33.70				33.70	
376,249.55	15,811,280.40	12,947,990.46	409,321.04	295,516.31	2,158,452.59	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	CUSTOMS—continued.				
	Brought forward		\$2,952,104.90	\$12,460,324.91	\$22,601.04
1	Cleveland breakwater fog signal, Ohio		1,052.75		
2	Ashtabula light station, Ohio		4,700.00		
3	Fairport range lights, Ohio		400.00		
4	Black River range lights, Ohio		400.00		
5	Gray's Harbor light station, Washington		5,339.80		
6	Destruction Island light station, Washington.		4,979.49		
7	Patos Island light station, Washington		11,500.00		
8	Turn Point light station, Washington		14,500.00		
9	Cape Mears light station, Oregon		15,460.00		
10	Umpqua River light station, Oregon		38,423.36		
11	Columbia River light ship, Oregon		65,452.35		
12	Heceta Head light station, Oregon		77,000.00		
13	Coquille River light station, Oregon		49,000.00		
14	Grand Marais light station, Minnesota.		7,052.00		
15	Two Harbors light station, Minnesota.		7,797.90		
16	Range lights, Duluth Harbor, Minnesota.		875.09		
17	San Luis Obispo light station, California		2,050.24		
18	Point Hueneme light station, California		250.00		
19	Northwest Seal Rock light station, California.		40,259.00		
20	Point Sur light station, California		3.20		
21	Ballast Point light station, California.		9,903.85		
22	Oakland Harbor light station, California.		120.26		
23	Humboldt light station, California.		25,000.00		
24	Roe Island light station, California.				
25	Point Loma light station, California		12,545.47		
26	Refuge station, Point Barrow, Alaska		260.74		
27	Steam tender for the Fourth light-house district.		6,778.56		
28	Steam tender for Western rivers.		15,500.00		
29	Revenue steamer for Southern coast.		4,732.46		
30	Laboratory for the Light-House Board.				
31	Steam tender for the Great Lakes		5,382.00		
32	Revenue vessels for South Atlantic coast		9,109.17		
33	Pier lights on the lakes		1,452.11		
34	Steam tender for the Second light-house district.		93,340.87		
35	Tender for the First light-house district.		72,500.00		
36	Tender for the Ninth and Eleventh light-house district.		93,670.73		
37	Tender for the Thirteenth light-house district.		94,500.00		
38	Tender for the Fifth light-house district.		17,132.75		
39	Oil houses for light stations		35,000.00		
40	Depot Ninth light-house district.		15,000.00		
41	Depot Thirteenth light-house district		10,000.00		
42	Site, Long Branch life-saving station			80,000.00	
43	Rebuilding revenue steamer Ewing			10,000.00	
44	Steam launches for Puget Sound.			28,000.00	
45	Steam vessel for Chicago, Ill.			30,000.00	
46	Lighted buoys				
47	Supply steamer for Atlantic and Gulf coasts.				
48	Repayment to importers, excess of deposits (no limit).			3,007,218.81	
49	Repayment to importers, excess of deposits, charges and commission cases.		93,227.84		
50	Repayment to importers, excess of deposits, act March 2, 1889.		83,340.45		
51	Debentures, drawbacks, bounties or allowances (no limit).			3,638,999.64	
52	Debentures, drawbacks, bounties or allowances, act June 16, 1880.		97.95		
53	Debentures and other charges			.02	
54	Proceeds of goods seized and sold (customs)			13.80	
55	Unclaimed merchandise			1,883.25	
56	Refunding moneys erroneously received and covered into the Treasury.			295.76	
57	Refunding penalties or charges erroneously exacted.			33,597.70	
58	Services to American vessels (customs)			27,116.07	
59	Salaries and expenses shipping service, act June 26, 1884.		14,373.70		
	Carried forward		4,011,668.99	19,367,449.96	22,601.04

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$376,249.55	\$15,811,280.40	\$12,947,990.46	\$409,321.04	\$295,516.31	\$2,158,452.59	1
	1,052.75				1,052.75	2
20.18	4,720.18	4,500.00			220.18	3
47.17	447.17	447.17				4
47.17	447.17	447.17				5
9,160.20	14,500.00				14,500.00	6
160.95	5,140.44	5,140.44				7
	11,500.00	250.00			11,250.00	8
	14,500.00	250.00			14,250.00	9
	15,460.00	9,160.20			6,299.80	10
	38,423.36	16,000.00			22,423.36	11
537.75	65,990.10	64,661.70			1,328.40	12
	77,000.00	30,000.00			47,000.00	13
	49,000.00				49,000.00	14
	7,052.00				7,052.00	15
	7,797.90	7,797.90				16
	875.09	875.09				17
6,306.37	8,356.61				8,356.61	18
	250.00				250.00	19
	40,259.00	30,000.00			10,259.00	20
						21
410.61	413.81				413.81	22
2,165.08	12,068.93	659.23			11,409.70	23
295.20	415.46				415.46	24
	25,000.00	9,000.00			16,000.00	25
1,274.23	1,274.23	7.69			1,266.54	26
74.99	74.99				74.99	27
	12,545.47	3,587.04			8,958.43	28
	360.74				360.74	29
	6,778.56				6,778.56	30
200.56	15,700.56	15,650.00			50.56	31
	4,732.46				4,732.46	32
129.32	129.32				129.32	33
	5,382.00				5,382.00	34
	9,109.17				9,109.17	35
522.60	1,974.71	1,767.11			207.60	36
						37
83.12	93,423.99	62,280.99			31,143.00	38
	72,500.00	72,500.00				39
						40
82.96	93,753.69	61,146.84			32,606.85	41
						42
	94,500.00	69,371.94			25,128.06	43
3,748.73	20,881.48	18,792.11			2,089.37	44
	35,000.00	13,030.00			21,970.00	45
	15,000.00				15,000.00	46
	10,000.00	1,000.00			9,000.00	47
	80,000.00				80,000.00	48
	10,000.00	100.00			9,900.00	49
	28,000.00	500.00			27,500.00	50
	30,000.00	30,000.00				51
60.91	69.91				69.91	52
607,654.58	3,614,873.39	3,614,873.39				53
						54
	93,227.84				93,227.84	55
						56
	83,340.45	55,993.15			27,347.30	57
						58
359,823.78	4,048,823.42	4,048,823.42				59
						60
	97.95				97.95	61
						62
	.02	.02				63
	13.80	13.80				64
	1,883.25	1,883.25				65
	295.76	295.76				66
						67
	33,597.70	33,597.70				68
						69
	27,116.07	27,116.07				70
	14,373.70				14,373.70	71
						72
1,369,065.01	24,770,785.00	21,259,509.64	409,321.04	295,516.31	2,806,438.01	73

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	CUSTOMS--continued.				
	Brought forward.....		\$4, 011, 668. 99	\$19, 367, 449. 96	\$22, 601. 04
1	Salaries, shipping service.....			60, 510. 65	
2	Relief of J. W. Means.....		200. 00		
3	Admission of foreign goods to World's Columbian Exposition.....		18, 700. 00	20, 000. 00	
4	Proposals for lease of Fur Seal Islands, Alaska.....		58. 96		
5	Protecting seal and salmon fisheries of Alaska.....	1891	750. 00		
6	Do.....	1892		2, 500. 00	
7	Statistics relating to fur industries and natives of Alaska.....			5, 265. 54	
	Total customs.....		4, 031, 377. 95	19, 455, 726. 15	22, 601. 04
	INTERNAL REVENUE.				
8	Salaries and expenses of agents and subordinate officers, (certified claims).....		151. 56		
9	Do.....	1889	1, 172. 97		
10	Do.....	1889			
11	Do.....	1890	7, 218. 72		
12	Do.....	1891	4, 410. 77		
13	Do.....	1892		2, 000, 000. 00	
14	Salaries and expenses of collectors.....	1890	70, 432. 80		
15	Do.....	1891	54, 910. 41		
16	Do.....	1892		1, 965, 000. 00	
17	Salaries and expenses of sugar inspectors.....	1892		36, 000. 00	
18	Rebate of tax on tobacco, act February 14, 1884.....		208, 156. 01		
19	Rebate of tax on tobacco, act December 15, 1890.....			348, 856. 05	
20	Allowance or draw back.....			21, 500. 30	
21	Redemption of stamps.....			29, 748. 94	
22	Refunding taxes illegally collected.....			4, 434. 95	
23	Refunding moneys erroneously received and covered into the Treasury.....			220. 53	
24	Prevention of manufacture or sale of adulterated food or drugs in the District of Columbia.....	1890	5, 000. 00		
25	Repayment of taxes on distilled spirits destroyed by casualty.....			536. 85	
26	Paper for internal revenue stamps.....	1890	17, 069. 25		
27	Do.....	1891	7, 533. 14		
28	Do.....	1892		60, 000. 00	
29	Punishment for violation of internal revenue laws.....	1890	265. 24		
30	Do.....	1891	11, 641. 09		
31	Do.....	1892		50, 000. 00	
32	Expenses relative to bounty on sugar.....		1, 401. 28		
33	Refund of direct tax levied under act August 5, 1861.....			2, 610, 855. 07	
34	Bounty on sugar.....			7, 342, 077. 79	
35	Relief of Hardin County, Ky.....			5, 960. 02	
36	Refund of moneys for lands sold for direct taxes in parishes of St. Helena and St. Luke, S. C.....			35, 751. 50	
	Total internal revenue.....		389, 363. 24	14, 510, 942. 00	
	PUBLIC DEBT.				
	Redemptions:				
37	Gold certificates, act March 3, 1863.....			6, 500. 00	
38	Gold certificates, act July 12, 1882.....			66, 381, 000. 00	
39	Silver certificates.....			92, 956, 881. 00	
40	Certificates of deposits.....			64, 160, 000. 00	
41	Refunding certificates.....			10, 340. 00	
42	Legal-tender notes.....			66, 264, 000. 00	
43	Fractional currency.....			4, 216. 98	
44	Loan of 1860.....			10, 000. 00	
45	One-year notes of 1863.....			280. 00	
46	Two-year notes of 1863.....			200. 00	
47	Compound-interest notes.....			3, 200. 00	
48	Seven-thirties of 1864 and 1865.....			600. 00	
49	Bounty-land script.....			50. 00	
	Carried forward.....			289, 797, 267. 98	

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,369,065.01	\$24,770,785.00	\$21,259,509.64	\$409,321.04	\$295,516.31	\$2,806,438.01	1
	60,510.65	60,510.65			200.00	2
228.10	38,928.10	29,343.87			9,584.23	3
	58.96				58.96	4
295.92	1,045.92	750.00			295.92	5
	2,500.00	2,500.00				6
	5,265.54	5,265.54				7
1,369,589.03	24,879,294.17	21,357,879.70	409,321.04	295,516.31	2,816,577.12	
	151.56				151.56	8
	1,172.97	98.00		1,074.97		9
38.00	38.00			38.00		10
328.00	7,546.72	708.74			6,837.98	11
14,831.30	19,242.07	19,224.22			17.85	12
7,233.50	2,007,233.50	2,003,895.50			3,338.00	13
.21	70,433.01	1,430.84		69,002.17		14
2,110.43	57,020.84	17,821.02			39,199.82	15
15,660.08	1,980,660.08	1,876,105.51			104,554.57	16
	36,000.00	27,562.90			8,437.10	17
	208,156.01				208,156.01	18
8.02	348,864.07	348,864.07				19
	21,500.30	21,500.30				20
	29,748.94	29,748.94				21
	4,434.95	4,434.95				22
	220.53	220.53				23
	5,000.00			5,000.00		24
	536.85	536.85				25
	17,069.25			17,069.25		26
	7,533.14	3,109.04			4,424.10	27
	60,000.00	52,118.11			7,881.89	28
	265.24	133.70			131.54	29
	11,641.09	6,651.03			4,990.06	30
	50,000.00	42,768.29			7,231.71	31
	1,401.28	1,349.95			51.33	32
	2,610,855.07	2,610,855.07				33
397.38	7,342,475.17	7,342,475.17				34
	5,960.02	5,960.02				35
	35,751.50	35,751.50				36
40,606.92	14,940,912.16	14,453,324.25		92,184.39	395,403.52	
	6,500.00	6,500.00				37
	66,381,000.00	66,381,000.00				38
	92,956,881.00	92,956,881.00				39
	64,100,000.00	64,100,000.00				40
	10,340.00	10,340.00				41
	66,264,000.00	66,264,000.00				42
	4,215.98	4,215.98				43
	10,000.00	10,000.00				44
	280.00	280.00				45
	200.00	200.00				46
	3,200.00	3,200.00				47
	600.00	600.00				48
	50.00	50.00				49
	289,797,267.98	289,797,267.98				

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
PUBLIC DEBT—continued.					
	Brought forward			\$289,797,267.98	
1	Loan of July and August, 1861, continued at 3½ per cent.			10,650.00	
2	Five-twenties of 1862			1,300.00	
3	Loan of 1863 continued at 3½ per cent.			50.00	
4	Ten-forties, 1864.			2,200.00	
5	Five-twenties of June, 1864.			1,000.00	
6	Consols of 1865			4,450.00	
7	Consols of 1867			7,500.00	
8	Consols of 1868			2,000.00	
9	Funded loan of 1881			350.00	
10	Funded loan of 1881, continued at 3½ per cent.			500.00	
11	Funded loan of 1891			24,225,800.00	
12	Funded loan of 1891, continued at 2 per cent.			47,700.00	
13	Loan of July 12, 1882			15,700.00	
14	National bank notes, redemption account.			16,232,721.00	
15	Treasury notes of 1890			8,646,770.00	
	Total redemption			338,995,958.98	
	Interest:				
16	Refunding certificates			5,225.90	
17	Navy pension fund			420,000.00	
18	Loan of 1860			250.00	
19	One-year notes of 1863			14.00	
20	Two-year notes of 1863			21.25	
21	Compound-interest notes			620.86	
22	Seven-thirties of 1864 and 1865			124.07	
23	Bounty-land script.			1.42	
24	Loan of July and August, 1861 (1881s)			150.00	
25	Loan of July and August, 1861, continued at 3½ per cent.			215.80	
26	Five-twenties of 1862			396.95	
27	Loan of 1863 (1881s)			1.50	
28	Loan of 1863, continued at 3½ per cent.			5.39	
29	Ten-forties of 1864			726.88	
30	Five-twenties of June, 1864			94.97	
31	Five-twenties of 1865			33.00	
32	Consols of 1865			379.76	
33	Consols of 1867			1,134.14	
34	Consols of 1868			137.49	
35	Central Pacific stock.			938,403.60	
36	Kansas Pacific stock (U. P., E. D.)			243,480.00	
37	Union Pacific stock.			981,060.72	
38	Central branch, Union Pacific stock (A. & P. P.)			56,250.00	
39	Western Pacific stock			67,786.80	
40	Sioux City and Pacific stock			60,649.20	
41	Funded loan of 1881			856.15	
42	Funded loan of 1881, continued at 3½ per cent.			824.74	
43	Funded loan of 1891, continued at 2 per cent.			373,928.77	
44	Funded loan of 1891			734,615.73	
45	Funded loan of 1907			19,490,538.50	
46	Loan of July 12, 1882			188.64	
	Total interest			23,378,116.23	
	Recapitulation:				
47	Redemption			338,995,958.98	
48	Interest			23,378,116.23	
	Total redemption and interest			362,374,075.21	
INTERIOR CIVIL.					
49	Salaries, office Secretary of the Interior	1890	\$4,494.45		
50	Do.	1891	3,736.17		
51	Do.	1892		232,760.00	
	Department of the Interior:				
52	Expenses of special land inspectors	1890	1,045.45		
53	Do.	1891	1,294.57		
54	Do.	1892		5,006.00	
55	Contingent expenses	1890	12.33		
56	Do.	1891	11,249.01		
57	Do.	1892		75,000.00	
	Carried forward		21,831.98	312,760.00	

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
	\$289,797,267.98	\$289,797,267.98			
	10,650.00	10,650.00			1
	1,300.00	1,300.00			2
	50.00	50.00			3
	2,200.00	2,200.00			4
	1,000.00	1,000.00			5
	4,450.00	4,450.00			6
	7,500.00	7,500.00			7
	2,000.00	2,000.00			8
	350.00	350.00			9
	500.00	500.00			10
	24,225,800.00	24,225,800.00			11
	47,700.00	47,700.00			12
	15,700.00	15,700.00			13
	16,232,721.00	16,232,721.00			14
	8,646,770.00	8,646,770.00			15
	338,995,958.98	338,995,958.98			
	5,225.90	5,225.90			16
	420,000.00	420,000.00			17
	250.00	250.00			18
	14.00	14.00			19
	21.25	21.25			20
	620.86	620.86			21
	124.07	124.07			22
	1.42	1.42			23
	150.00	150.00			24
	215.80	215.80			25
\$30.00	426.95	426.95			26
	1.50	1.50			27
	5.39	5.39			28
15.00	741.88	741.88			29
	94.97	94.97			30
	33.00	33.00			31
	379.76	379.76			32
	1,134.14	1,134.14			33
	137.49	137.49			34
	938,403.60	938,403.60			35
	243,480.00	243,480.00			36
750.00	981,810.72	981,810.72			37
	56,250.00	56,250.00			38
	67,786.80	67,786.80			39
	60,649.20	60,649.20			40
	856.15	856.15			41
	824.74	824.74			42
	373,928.77	373,928.77			43
362.24	734,977.97	734,977.97			44
1,315.00	19,491,853.50	19,491,853.50			45
	188.64	188.64			46
2,472.24	23,380,588.47	23,380,588.47			
2,472.24	338,995,958.98	338,995,958.98			47
	23,380,588.47	23,380,588.47			48
2,472.24	362,376,547.45	362,376,547.45			
	4,494.45			\$4,494.45	49
3,757.80	7,493.97				50
15.40	232,775.40	230,000.00			51
	1,045.45	88.67		956.78	52
825.19	2,119.76	144.11			53
	5,000.00	1,646.32			54
	12.33	29		12.04	55
4,957.60	16,206.61	16,195.12			56
10,324.74	85,324.74	82,031.00			57
19,880.73	354,472.71	330,105.51		5,463.27	18,903.93

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR CIVIL—continued.				
	Brought forward		\$21,831.98	\$312,760.00	
	Department of the Interior—Continued.				
1	Stationery	1890	534.38		
2	Do	1891	8,296.78		
3	Do	1892		60,000.00	
4	Library	1892		500.00	
5	Do	1891			
6	Publishing Biennial Register	1890	4.00	4,000.00	
7	Rent of buildings	1891	.04		
8	Do	1892	500.00		
9	Do	1890		36,000.00	
10	Repairs of buildings	1890	113.68		
11	Do	1891	2,500.00		
12	Do	1892		10,000.00	
13	Postage to postal union countries	1890	1,160.00		
14	Do	1891	2,350.00		
15	Do	1892		4,000.00	
16	Payment for Supreme Court Reports		304.00		
	General Land Office:				
17	Salaries	1890	7,397.45		
18	Do	1891	915.59		
19	Do	1892		546,500.00	
20	Expenses of inspectors	1890	3,981.55		
21	Do	1891	4,988.09		
22	Do	1892		10,000.00	
23	Library	1892		500.00	
24	Do	1891			
25	Reproducing plats of surveys	1890	34.13		
26	Do	1891	2,399.09		
27	Do	1892		5,000.00	
28	Maps of the United States	1890	1,737.09		
29	Do	1891	14,878.74		
30	Do	1892		14,840.00	
31	Additional maps of the United States		3,900.00		
32	Contingent expenses, certified claims		197.20		
	Indian Office:				
33	Salaries	1890	1,027.55		
34	Do	1891	640.00		
35	Do	1892		107,620.00	
36	Transcribing and copying		2,500.00		
37	Fees of certain Indian allotments			3,626.80	
	Pension Office:				
38	Salaries	1890	40,180.30		
39	Do	1891	115,357.06		
40	Do	1892		2,296,810.00	
41	Salaries, special examiners	1890	12,827.25		
42	Do	1891	5,003.80		
43	Do	1892		210,000.00	
44	Investigation of pension cases	1890	21,808.93		
45	Do	1891	44,191.10		
46	Do	1892		215,000.00	
47	Investigation of pension cases, special examiners.	1890	394.96		
48	Do	1891	23,332.69		
49	Fireproof building		10,004.87		
50	Freight elevator		3,000.00		
	Patent Office:				
51	Salaries	1890	6,262.30		
52	Do	1891	7,809.64		
53	Do	1892		692,990.00	
54	Photo-lithographing	1890	3,707.33		
55	Do	1891	14,000.00		
56	Do	1892		100,000.00	
57	Official Gazette	1890	7.60		
58	Do	1891	1,000.00		
59	Do	1892		55,000.00	
60	Scientific library	1890			
61	Do	1891	501.71		
62	Do	1892		3,000.00	
63	Public use of inventions and defending suits.	1891	242.66		
64	Do	1892		750.00	
65	International protection of industrial property.		1,290.25	800.00	
	Carried forward		393,063.79	4,689,696.80	

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$19,880.73	\$354,472.71	\$330,105.51		\$5,463.27	\$18,903.93
643.95	1,178.33	643.95		534.38	
9,556.35	17,853.13	17,600.63			252.50
48,777.70	108,777.70	101,448.83			7,328.87
	500.00	500.00			
2.91	2.91				2.91
	4,004.00	4,000.00		4.00	
	.04			.04	
.07	500.07	500.00			.07
	36,000.00	23,000.00			13,000.00
	113.68			113.68	
	2,500.00	1,806.79			693.21
	10,000.00	9,700.00			300.00
	1,160.00			1,160.00	
	2,350.00	500.00			1,850.00
	4,000.00	4,000.00			
	304.00	304.00			
	7,397.45	14.65		7,382.80	
5,742.60	6,658.19				6,658.19
25.05	546,525.05	540,000.00			6,525.05
	3,931.55			3,931.55	
336.10	5,324.19	1,687.94			3,636.25
	10,000.00	6,318.73			3,681.27
	500.00	400.00			100.00
3.00	3.00				3.00
	34.13			34.13	
	2,399.09	1,986.96			412.13
	5,000.00	5,000.00			
	1,737.09			1,737.09	
	14,878.74	14,856.00			22.74
	14,840.00	13,100.00			1,740.00
	3,900.00	3,150.00			750.00
	197.20				197.20
	1,027.55			1,027.55	
143.25	783.25				783.25
	107,620.00	106,000.00			1,620.00
	2,500.00	1,500.00			1,000.00
22.56	3,649.36	3,649.36			
	40,180.30	306.30		39,874.00	
1,268.08	116,625.14				116,625.14
	2,296,810.00	2,285,000.00			11,810.00
	12,827.25			12,827.25	
	5,003.80	84.65			4,919.15
	210,000.00	210,000.00			
3,641.95	25,450.88	824.42			
15,169.82	59,360.92	11,426.87		24,026.46	
	215,000.00	181,654.18			47,934.05
552.56	947.52	370.36		577.16	33,345.82
891.80	24,224.49	4,803.74			19,420.75
	10,004.87	497.50			9,507.37
	3,000.00				3,000.00
750.30	7,012.60	88.00		6,924.60	
542.20	8,351.84	1,131.15			7,220.69
177.60	693,167.60	685,000.00			8,167.60
	3,707.33			3,707.33	
1.03	14,001.03	14,000.00			1.03
	100,000.00	86,000.00			14,000.00
	7.60			7.60	
	1,000.00	966.10			33.90
	55,000.00	49,000.00			6,000.00
1.55	1.55			1.55	
8.59	510.30	500.00			10.30
195.54	3,195.54	2,500.00			695.54
	242.66				242.66
	750.00				750.00
	2,090.25				2,090.25
108,335.29	5,191,095.88	4,725,926.62		109,934.44	355,234.82

REPORT ON THE FINANCES.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR CIVIL—continued.				
	Brought forward		\$393, 063. 79	\$4, 689, 606. 80	
	Bureau of Education:				
1	Salaries	1890	608. 90		
2	Do	1891	170. 69		
3	Do	1892		48, 620. 00	
4	Collecting statistics	1890	604. 20		
5	Do	1891	2, 500. 00		
6	Do	1892		3, 000. 00	
7	Distributing documents	1890	450. 20		
8	Do	1891	300. 00		
9	Do	1892		2, 000. 00	
10	Library	1890	39		
11	Do	1891	500. 00		
12	Do	1892		1, 000. 00	
13	Education of children in Alaska	1890	3, 515. 44		
14	Do	1891	28, 500. 00		
15	Do	1892		50, 000. 00	
	Railroad office:				
16	Salaries	1890	123. 35		
17	Do	1892		14, 420. 00	
18	Traveling expenses	1890	705. 95		
19	Do	1891	1, 376. 70		
20	Do	1892		2, 500. 00	
21	Salaries, office Architect of the Capitol	1892		19, 924. 00	
22	Salaries, office Geological Survey	1890	492. 73		
23	Do	1891	819. 00		
24	Do	1892		35, 540. 00	
	Office surveyor-general of Arizona:				
25	Salaries	1890	80. 18		
26	Do	1891			
27	Do	1892		5, 500. 00	
28	Contingent expenses	1890	159. 91		
29	Do	1891			
30	Do	1892		1, 500. 00	
	Office surveyor-general of California:				
31	Salaries	1890	79. 35		
32	Do	1891			
33	Do	1892		16, 500. 00	
34	Contingent expenses	1890	. 42		
35	Do	1892		2, 000. 00	
	Office surveyor-general of Colorado:				
36	Salaries	1890	. 95		
37	Do	1891			
38	Do	1892		9, 500. 00	
39	Contingent expenses	1890	41. 21		
40	Do	1892		2, 500. 00	
	Office surveyor-general of North Dakota:				
41	Salaries	1891			
42	Do	1892		7, 000. 00	
43	Contingent expenses	1892		1, 500. 00	
	Office surveyor-general of South Dakota:				
44	Salaries	1891			
45	Do	1892		9, 500. 00	
46	Contingent expenses	1892		1, 500. 00	
47	Boundary between North and South Dakota		25, 000. 00		
	Office surveyor-general of Florida:				
48	Salaries	1890	. 10		
49	Do	1891			
50	Do	1892		3, 600. 00	
51	Contingent expenses	1890	255. 27		
52	Do	1891			
53	Do	1892		1, 000. 00	
	Office surveyor-general of Idaho:				
54	Salaries	1892		5, 500. 00	
55	Contingent expenses	1890	81. 74		
56	Do	1891			
57	Do	1892		1, 500. 00	
	Office surveyor-general of Louisiana:				
58	Salaries	1892		6, 800. 00	
59	Contingent expenses	1890	143. 45		
60	Do	1891			
61	Do	1892		1, 200. 00	
	Office surveyor-general of Minnesota:				
62	Salaries	1890	1. 37		
	Carried forward		459, 575. 29	4, 943, 300. 80	

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$108,335.29	\$5,191,095.88	\$4,725,926.62	-----	\$109,934.44	\$355,234.82	
	608.90	-----	-----	608.90	-----	1
105.80	276.49	-----	-----	-----	276.49	2
-----	48,620.00	48,000.00	-----	-----	620.00	3
-----	604.20	604.20	-----	-----	-----	4
2.25	2,502.25	1,715.60	-----	-----	786.65	5
-----	3,000.00	1,500.00	-----	-----	1,500.00	6
-----	450.20	450.00	-----	20	-----	7
-----	300.00	300.00	-----	-----	-----	8
-----	2,000.00	2,000.00	-----	-----	-----	9
-----	39	-----	-----	39	-----	10
76.57	576.57	500.00	-----	-----	76.57	11
-----	1,000.00	1,000.00	-----	-----	-----	12
.09	3,515.53	1,936.91	-----	1,578.62	-----	13
-----	28,500.00	28,500.00	-----	-----	-----	14
-----	50,000.00	22,000.00	-----	-----	28,000.00	15
-----	123.35	-----	-----	123.35	-----	16
-----	14,420.00	14,420.00	-----	-----	-----	17
-----	705.95	-----	-----	705.95	-----	18
.29	1,376.99	660.00	-----	-----	716.99	19
-----	2,500.00	847.46	-----	-----	1,652.54	20
-----	19,924.00	19,924.00	-----	-----	-----	21
-----	492.73	-----	-----	492.73	-----	22
-----	819.00	-----	-----	-----	819.00	23
-----	35,540.00	35,437.39	-----	-----	102.61	24
-----	80.18	-----	-----	80.18	-----	25
36.06	36.06	-----	-----	-----	36.06	26
-----	5,500.00	5,500.00	-----	-----	-----	27
-----	159.91	-----	-----	159.91	-----	28
150.88	150.88	-----	-----	-----	150.88	29
-----	1,500.00	1,500.00	-----	-----	-----	30
-----	79.35	-----	-----	79.35	-----	31
18.70	18.70	-----	-----	-----	18.70	32
-----	16,500.00	16,500.00	-----	-----	-----	33
-----	.42	-----	-----	.42	-----	34
-----	2,000.00	2,000.00	-----	-----	-----	35
-----	.95	-----	-----	.95	-----	36
5.74	5.74	-----	-----	-----	5.74	37
-----	9,500.00	9,500.00	-----	-----	-----	38
-----	41.21	-----	-----	41.21	-----	39
-----	2,500.00	2,500.00	-----	-----	-----	40
583.60	583.60	-----	-----	-----	583.60	41
-----	7,000.00	7,000.00	-----	-----	-----	42
-----	1,500.00	1,500.00	-----	-----	-----	43
239.22	239.22	235.29	-----	-----	3.93	44
-----	9,500.00	9,500.00	-----	-----	-----	45
-----	1,500.00	1,500.00	-----	-----	-----	46
-----	25,000.00	60.38	-----	-----	24,939.62	47
-----	.10	-----	-----	.10	-----	48
5.80	5.80	-----	-----	-----	5.80	49
-----	3,600.00	3,600.00	-----	-----	-----	50
-----	255.27	-----	-----	255.27	-----	51
300.76	300.76	-----	-----	-----	300.76	52
-----	1,000.00	1,000.00	-----	-----	-----	53
-----	5,500.00	5,500.00	-----	-----	-----	54
-----	81.74	-----	-----	81.74	-----	55
.15	.15	-----	-----	-----	.15	56
-----	1,500.00	1,500.00	-----	-----	-----	57
-----	6,800.00	6,800.00	-----	-----	-----	58
-----	143.45	-----	-----	143.45	-----	59
81.40	81.40	-----	-----	-----	81.40	60
-----	1,200.00	1,200.00	-----	-----	-----	61
-----	1.37	-----	-----	1.37	-----	62
109,942.60	5,512,818.69	4,982,617.85	-----	114,288.53	415,912.31	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR CIVIL—continued.				
	Brought forward.....		\$459,575.29	\$4,943,300.90	
1	Office surveyor-general of Minnesota—Cont'd.				
2	Salaries.....	1891	746.01		
3	Do.....	1892		4,800.00	
4	Contingent expenses.....	1890	326.24		
5	Do.....	1891	315.16		
	Do.....	1892		1,000.00	
6	Office surveyor-general of Montana:				
7	Salaries.....	1890	2.31		
8	Do.....	1891			
9	Do.....	1892		12,500.00	
10	Contingent expenses.....	1890	.31		
11	Do.....	1891			
	Do.....	1892		2,000.00	
12	Office surveyor-general of Nevada:				
13	Salaries.....	1890	100.28		
14	Do.....	1891	97.00		
15	Do.....	1892		4,300.00	
16	Contingent expenses.....	1890	55.49		
17	Do.....	1891	37.25		
	Do.....	1892		800.00	
18	Office surveyor-general of New Mexico:				
19	Salaries.....	1890	3.20		
20	Do.....	1891			
21	Do.....	1892		5,500.00	
22	Contingent expenses.....	1890	153.76		
23	Do.....	1891			
	Do.....	1892		1,500.00	
24	Office surveyor-general of Oregon:				
25	Salaries.....	1890	1.45		
26	Do.....	1891	.02		
27	Do.....	1892		5,000.00	
28	Contingent expenses.....	1890	335.59		
29	Do.....	1891			
	Do.....	1892		1,000.00	
30	Office surveyor-general of Utah:				
31	Salaries.....	1890	163.04		
32	Do.....	1892		5,500.00	
	Contingent expenses.....	1892		1,400.00	
33	Office surveyor-general of Washington:				
34	Salaries.....	1891			
35	Do.....	1892		10,000.00	
	Contingent expenses.....	1892		1,500.00	
36	Office surveyor-general of Wyoming:				
37	Salaries.....	1890	27.93		
38	Do.....	1891	.82		
39	Do.....	1892		6,500.00	
40	Contingent expenses.....	1890	201.51		
41	Do.....	1891	225.00		
42	Do.....	1892		1,500.00	
43	Relief of settlers and purchasers of lands in Nebraska and Kansas.		208,027.38		
44	Salaries and commissions of registers and receivers.	1890	22,196.33		
45	Do.....	1889*			
46	Do.....	1889*		116.10	\$16.80
47	Do.....	1891	46,319.61		
48	Do.....	1892		600,000.00	
49	Contingent expenses, Land Offices (certified claims):		5.99		
50	Do.....	1889*			
51	Do.....	1889*			30.25
52	Contingent expenses, Land Offices.	1890	3,451.16		
53	Do.....	1891	2,518.47		
54	Do.....	1892		200,000.00	
55	Expenses of depositing public moneys.....	1890	3,948.57		
56	Do.....	1889*			
57	Do.....	1889*			
58	Do.....	1891	4,142.09		
59	Do.....	1892		10,000.00	
60	Town-site entries in Oklahoma (reimbursable)		20,739.33		
	Depredations on public timber, certified claims.		434.54		
	Carried forward.....		774,151.13	5,818,216.90	47.05

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$109,942.60	\$5,512,818.69	\$4,982,617.85		\$114,288.53	\$415,912.31	
.65	746.66	746.01			.65	1
	4,800.00	4,800.00				2
	326.24			326.24		3
72.16	387.32	315.16			72.16	4
	1,000.00	1,000.00				5
	2.31			2.31		6
1,749.42	1,749.42				1,749.42	7
	12,500.00	12,500.00				8
	.31			.31		9
.03	.03				.03	10
	2,000.00	2,000.00				11
	100.28			100.28		12
2.42	99.42				99.42	13
	4,300.00	4,300.00				14
	55.49			55.49		15
	37.25	37.25				16
	800.00	800.00				17
	3.20			3.20		18
.02	.02				.02	19
	5,500.00	5,500.00				20
	153.76			153.76		21
4.98	4.98				4.98	22
	1,500.00	1,500.00				23
	1.45			1.45		24
1.61	1.63				1.63	25
	5,000.00	5,000.00				26
	335.59			335.59		27
38.02	38.02				38.02	28
	1,000.00	1,000.00				29
	163.04	81.52		81.52		30
	5,500.00	5,500.00				31
	1,400.00	1,400.00				32
1,031.80	1,031.80				1,031.80	33
	10,000.00	10,000.00				34
	1,500.00	1,500.00				35
	27.93			27.93		36
1,125.33	1,126.15	.82			1,125.33	37
	6,500.00	6,500.00				38
	201.51			201.51		39
12.78	237.78	225.00			12.78	40
	1,500.00	1,500.00				41
	208,027.38	650.00			207,377.38	42
766.29	22,962.62	256.50		22,706.12		43
1,116.43	1,116.43			1,116.43		44
280.39	413.29	413.29				45
23,467.10	69,786.71	11,216.14			58,570.57	46
3,701.23	603,701.23	578,714.68			24,986.55	47
	5.99				5.99	48
40.05	40.05			40.05		49
	30.25	30.25				50
1,467.33	4,918.49	327.50		4,590.99		51
5,550.33	8,068.80	6,776.23			1,292.57	52
1,207.44	201,207.44	184,968.30			16,239.14	53
6.65	3,955.22			3,955.22		54
1.80	1.80			1.80		55
47.05	47.05		\$47.05			56
979.52	5,121.61	424.09			4,697.52	57
207.55	10,207.55	5,835.30			4,372.25	58
7,328.17	28,067.50	2,600.00			25,467.50	59
	434.54				434.54	60
160,149.15	6,752,564.23	5,841,035.89	47.05	147,988.73	763,492.56	

BALANCE OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriation for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
INTERIOR CIVIL—continued.					
	Brought forward.....		\$774, 151. 13	\$5, 818, 216. 90	\$47. 05
1	Depredations on public timber.....	1890	8, 066. 80		
2	Do.....	1891	15, 977. 97		
3	Do.....	1892		100, 000. 00	
4	Protecting public lands, (certified claims).		113. 64		
5	Do.....	1890	8, 793. 03		
6	Do.....	1891	30, 511. 42		
7	Do.....	1892		120, 000. 00	
8	Expenses of hearings in land entries.....	1889*			
9	Do.....	1889*			
10	Do.....	1890	24, 684. 77		
11	Do.....	1891	7, 787. 14		
12	Do.....	1892		25, 000. 00	
13	Transcripts of records and plats.....	1890	924. 45		
14	Do.....	1891	2, 000. 00		
15	Do.....	1892		12, 500. 00	
16	Settlement of claims for swamp-lands and swamp-land indemnity, (certified claims).		8. 55		
17	Do.....	1890	2, 175. 11		
18	Do.....	1891	7, 221. 04		
19	Do.....	1892		20, 000. 00	
20	Geological survey.....	(1889) (1890)	11. 37		
21	Do.....	1889*			
22	Do.....	1890	5, 109. 79		
23	Do.....	1891	38, 053. 26		
24	Do.....	1892		536, 400. 00	
25	Geological maps of the United States.....	1891	46, 000. 00		
26	Do.....	1892		60, 000. 00	
27	Surveying the public lands, certified claims.....		253. 72		
28	Do.....	1890	128, 067. 98		
29	Do.....	1891	377, 830. 17		
30	Do.....	1892		400, 000. 00	
31	Surveying the Sioux reservations.....		59, 592. 35		
32	Town site, Port Angeles, Washington.....		10, 000. 00		
33	Surveying May's Gulf, Alabama.....		300. 00		
34	Surveying private land claims in California (certified claims).		195. 70		
35	Do.....	1891	2, 000. 00		
36	Surveying private land claims in Arizona.....	1891	3, 750. 00		
37	Surveying private land claims in New Mexico.....	1888	222. 16		
38	Do.....	1890	4. 21		
39	Do.....	1891	500. 00		
40	Surveying public lands in Nevada.....		24, 673. 20		
41	Surveying the lands in suit against the Montana Improvement Company.....		350. 00		
42	Repairs of the ruins of Casa Grande, Ariz.....		2, 000. 00		
43	Resurveying lands in suit against Sierra Lumber Company of California.....		168. 00		
44	Examination of the public surveys (certified claims).		164. 25		
45	Sale of buildings and grounds, Dearborn Arsenal, Mich.....		122. 57		
46	Appraisal and sale of abandoned military reservations.....		7, 737. 26	8, 000. 00	
47	Preservation of abandoned military reservations.....		10, 496. 13		
48	Inspecting mines in Territories.....	1892		2, 800. 00	
49	Suppression of the slave trade (transfer account).				
50	Annual repairs of the Capitol.....	1890	57. 49		
51	Do.....	1891	1, 000. 00		
52	Do.....	1892		39, 000. 00	
53	Improving the Capitol grounds.....	1890	2. 72		
54	Do.....	1891	1, 000. 00		
55	Do.....	1892		16, 000. 00	
56	Capitol terraces.....		19, 940. 05		
57	Lighting the Capitol grounds.....	1890	1, 341. 39		
58	Do.....	1891			
59	Do.....	1892		24, 000. 00	
60	Pavement Capitol grounds.....		40, 000. 00		
61	Electric-light plant, Senate.....		12, 441. 73		
62	Steam boiler, Senate.....		14, 500. 00		
Carried forward.....			1, 690, 301. 45	7, 181, 916. 90	47. 05

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$160,149.15	\$6,752,564.23	\$5,841,035.89	\$47.05	\$147,988.73	\$763,492.56
	8,066.80	1.25		8,065.55	
	15,977.97	12,070.86			3,907.11
	100,000.00	85,231.26			14,768.74
	113.64				113.64
3.00	8,796.93			8,796.93	
	30,511.42	24,753.21			5,756.21
	120,000.00	119,408.89			594.11
1,604.05	1,604.05			1,604.05	
384.50	384.50	384.50			
108.92	24,793.69	390.80		24,402.89	
10,425.44	18,212.58	617.50			17,595.08
4,234.51	29,234.51	17,764.58			11,469.93
	924.45			924.45	
114.40	2,114.40	1,500.00			614.40
	12,500.00	12,000.00			500.00
	8.55				8.55
	2,175.11			2,175.11	
211.09	7,432.13	2,730.94			4,701.19
	20,000.00	18,108.55			1,891.45
	11.37			11.37	
1,987.57	1,987.57			1,987.57	
465.49	5,575.28	1,035.32		4,539.96	
3,141.71	41,194.97	35,295.53			5,899.44
25	536,400.25	528,455.37			7,944.88
	46,000.00	41,000.00			5,000.00
	60,000.00	33,000.00			27,000.00
	253.72				253.72
2,207.36	130,275.34	77,543.83		52,731.51	
4,286.08	382,116.25	55,691.65			326,424.60
162.38	400,182.38	62,495.52			337,666.86
	59,592.35	53,817.08			5,775.27
	10,000.00				10,000.00
	300.00				300.00
	195.70				195.70
	2,000.00				2,000.00
31.69	3,781.69				3,781.69
	222.16			222.16	
	4.21			4.21	
10	500.10				500.10
	24,673.20	5,835.90			18,837.30
	350.00				350.00
	2,000.00	2,000.00			
	168.00				168.00
	164.25				164.25
45.50	168.07	23.70			144.37
26.09	15,763.35	7,230.58			8,532.77
	10,496.13	4,580.33			5,915.80
	2,800.00				2,800.00
3,788.70	3,788.70		3,788.70		
	57.49			57.49	
200.00	1,200.00	1,178.43			21.57
	39,000.00	39,000.00			
	2.72			2.72	
	1,000.00	1,000.00			
	16,000.00	15,060.00			1,000.00
	19,940.05	19,310.98			629.07
	1,341.39			1,341.39	
57.96	57.96				57.96
	24,000.00	24,000.00			
	40,000.00	38,453.60			1,546.40
	12,441.73	1,096.01			11,345.72
	14,500.00	14,465.88			34.12
193,635.94	9,065,901.34	7,197,506.94	3,835.75	254,856.09	1,609,702.56

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
INTERIOR CIVIL—continued.					
	Brought forward		\$1,690,301.45	\$7,181,916.90	\$47.05
1	West elevator, Senate		48.00		
2	Reservoirs for drinking-water in the Capitol		187.13		
3	Ventilation, House of Representatives		187.40		
4	Elevator, House of Representatives		754.32		
5	Education of feeble-minded children, District of Columbia	1890	532.35		
6	Do	1891	3,400.00		
7	Do	*1891	25.00		
8	Penitentiary building, Territory of Utah		16,305.00		
9	Penitentiary building, Territory of Wyoming		2,181.68		
10	Penitentiary building, Territory of North Dakota		30,000.00		
11	Building for Library of Congress, site		4,522.73		
12	Building for Library of Congress, construction		245,567.94		
13	Colleges for Agriculture and the Mechanic Arts	1890	150,000.00		
14	Do	1891	288,000.00		
15	Do	1892		833,000.00	
16	Buildings and grounds, Government Hospital for the Insane		32,587.78	62,200.00	
17	Repairs, Government Hospital for the Insane	1891			
18	Do	1892		12,000.00	
19	Government Hospital for the Insane	1890	.73		
20	Do	1891			
21	Do	1892		255,930.00	
22	Columbia Institute for the Deaf and Dumb	1891			
23	Do	1892		50,500.00	
24	Buildings and grounds, Howard University			3,400.00	
25	Howard University	1891			
26	Do	1892		29,800.00	
27	Freedmens' Hospital and Asylum	1890	39.67		
28	Do	1891	8,025.00		
29	Do	1892		52,525.00	
30	Maryland Institution for Instruction of the Blind			6,375.00	
31	Revenues, Yellowstone National Park		4,047.21	100.00	
32	Expenses of the Eighth Census (certified claims)		189.67		
33	Expenses of the Tenth Census		3,292.57		
34	Expenses of the Eleventh Census		637,153.74	300,000.00	
35	Expenses of the Eleventh Census, farms, homes, and mortgages		179,934.13	50,000.00	
36	Printing, engraving, and binding, Eleventh Census		290,290.80		
37	Census of Oklahoma		2,235.87		
38	Deposits by individuals for surveying public lands		829,418.55	149,966.21	
39	Protection and improvement of Hot Springs, Ark.		1,122.91	5,000.00	
40	Protection and improvement of Hot Springs Ark. (indefinite)		18,571.53	89,282.50	
41	Investigating the affairs of the bonded Pacific Railroads		1,987.60		
42	Indemnity for swamp lands purchased by individuals			30,617.89	
43	Five per cent fund of the net proceeds of sales of public lands in Montana			18,707.54	
44	Five per cent fund of the net proceeds of sales of public lands in South Dakota			11,897.50	
45	Five per cent fund of the net proceeds of sales of public lands in Idaho			6,164.36	
46	Five per cent fund of the net proceeds of sales of public lands in North Dakota			7,842.03	
47	Five per cent fund of the net proceeds of sales of public lands in Wyoming			6,459.31	
48	Five per cent fund of the net proceeds of sales of public lands in Oregon			25,618.04	
49	Five per cent fund of the net proceeds of sales of public lands in Wisconsin			5,876.12	
50	Five per cent fund of the net proceeds of sales of public lands in Michigan			8,708.79	
Carried forward			4,440,910.76	9,203,887.19	47.05

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfer, during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$193,635.94	\$9,065,901.34	\$7,197,506.94	\$3,835.75	\$254,856.09	\$1,609,702.56	1
	48.00	48.00				2
	187.13				187.13	3
	187.40				187.40	4
	754.32	750.30			4.02	5
	532.35			532.35		6
	3,400.00	3,400.00				7
	25.00			25.00		8
	16,305.00	11,311.65			4,993.35	9
	2,181.68				2,181.68	10
	30,000.00	3,555.53			26,444.47	11
	4,522.73				4,522.73	12
	245,567.94				245,567.94	13
	150,000.00	60,000.00			90,000.00	14
	288,000.00	192,000.00			96,000.00	15
	833,000.00	765,000.00			68,000.00	16
	94,787.78	75,609.07			19,178.71	17
1.23	1.23				1.23	18
	12,000.00	12,000.00				19
	73			73		20
5.75	5.75				5.75	21
3.47	255,933.47	248,930.00			7,003.47	22
11.15	11.15	11.15				23
	50,500.00	50,500.00				24
1.45	3,401.45	3,400.00			1.45	25
.68	.68	.50			.18	26
	29,800.00	29,800.00				27
.90	40.57			40.57		28
1.00	8,026.00	7,553.51			472.49	29
	52,525.00	52,000.00			525.00	30
	6,375.00	6,375.00				31
	4,147.21	478.00			3,669.21	32
	189.67				189.67	33
	3,292.57				3,292.57	34
2,836.64	939,990.38	894,222.39			45,767.99	35
627.40	230,561.53	170,747.71			59,813.82	36
83.20	290,374.00	195,000.00			95,374.00	37
	2,235.87				2,235.87	38
11,205.75	990,590.51	100,328.79			890,261.72	39
	6,122.91	179.15			5,943.76	40
	107,854.03	20,000.00			87,854.03	41
	1,987.60				1,987.60	42
	30,617.89	30,617.89				43
	18,707.54	18,707.54				44
	11,897.50	11,897.50				45
	6,164.36	6,164.36				46
	7,842.03	7,842.03				47
	6,459.31	6,459.31				48
	25,618.04	25,618.04				49
	5,876.12	5,876.12				50
	8,708.79	8,708.79				
208,414.56	13,853,259.56	10,222,590.27	3,835.75	255,454.74	3,371,369.80	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
INTERIOR CIVIL—continued.					
	Brought forward		\$4,440,910.76	\$9,203,887.19	\$47.05
1	Five per cent fund of the net proceeds of sales of public lands in Florida.			221.56	
2	Two per cent fund of the net proceeds of sales of public lands in Alabama.			556.41	
3	Two per cent fund of the net proceeds of sales of public lands in Missouri.			150.20	
4	Three per cent fund of the net proceeds of sales of public lands in Alabama.			834.63	
5	Three per cent fund of the net proceeds of sales of public lands in Missouri.			225.31	
6	Payment to John Sherman, jr., U. S. marshal.		351.93	200.00	
7	Payment to E. H. Mix, E. H. Griswold, D. D. Griffith, and C. C. Goodspeed.			1,252.80	
8	Relief of John Nickles			50,583.86	
9	Repayment for lands erroneously sold				
	Total Interior civil		4,441,262.69	9,257,911.96	47.05
INTERIOR—INDIANS.					
10	Pay of Indian agents	1892		90,200.00	
11	Do	1891	6,824.71		
12	Do	1890	4,374.78		
13	Do	*1889			587.89
14	Pay of Indian agents, certified claims.		6.79		
15	Pay of Indian police.	1892		150,600.00	
16	Do	1891	5,975.45		
17	Do	1890	5,226.92		
18	Pay of Indian police, transfer account	1890			
19	Pay of Indian police.	*1889			
20	Do	*1889			
21	Pay of farmers	1892		70,000.00	
22	Do	1891	3,353.79		
23	Do	1890	1,372.70		
24	Do	*1889			
25	Do	*1889			
26	Pay of interpreters	1892		25,000.00	
27	Do	1891	4,032.08		
28	Do	1890	3,247.78		
29	Pay of Indian inspectors	1892		15,000.00	
30	Do	1890	148.38		
31	Traveling expenses of Indian inspectors	1892		8,000.00	
32	Do	1891	462.01		
33	Do	1890	750.38		
34	Traveling expenses, Indian inspectors, certified claims.		112.90		
35	Pay of Indian school superintendent.	1892		4,000.00	
36	Traveling expenses of Indian school superintendent.	1892		2,000.00	
37	Do	1891	117.34		
38	Pay of judges of Indian courts	1892		12,540.00	
39	Do	1891	3,073.62		
40	Do	1890	212.53		
41	Pay of matrons	1892		2,500.00	
42	Do	1891	623.34		
43	Buildings at agencies, and repairs	1892		30,000.00	
44	Do	1891	533.96		
45	Do	1890	3,360.57		
46	Contingencies, Indian Department	1892		45,000.00	
47	Do	1891	57.28		
48	Do	1890	1,147.02		
49	Do	*1889			
50	Do	*1889			68.27
51	Contingencies, Indian Department, certified claims.		178.32		
52	Expenses of Indian Commissioners.	1892		5,000.00	
53	Do	1891	376.05		
54	Do	1890	1,517.68		
55	Telegraphing and purchase of Indian supplies.	1892		44,365.25	
56	Do	1891	1,503.39		
57	Do	1890	335.69		
	Carried forward		48,934.46	504,205.25	656.16

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$208,414.56	\$13,853,259.56	\$10,222,599.27	\$3,835.75	\$255,454.74	\$3,371,369.80	1
	221.56	221.56				2
	556.41	556.41				3
	150.20	150.20				4
	834.63	834.63				5
	225.31	225.31				6
	351.93				351.93	7
	200.00	200.00				8
	1,252.80	1,252.80				9
	50,583.86	50,583.86				
208,414.56	13,907,636.26	10,276,624.04	3,835.75	255,454.74	3,371,721.73	
300.00	90,500.00	83,421.88			7,078.12	10
317.72	7,142.43	807.32			6,335.11	11
	4,374.78	1,001.35		3,373.43		12
	587.89	587.89				13
	6.79				6.79	14
196.62	150,796.62	131,696.00			19,100.62	15
4,709.69	10,685.14	567.79			10,117.35	16
30.00	5,256.92	16.00		5,240.92		17
1.50	1.50		1.50			18
170.91	170.91		170.91			19
3.07	3.07			3.07		20
180.00	70,180.00	64,487.83			5,692.17	21
1,493.95	4,487.74	226.73			4,621.01	22
2.50	1,375.20			1,375.20		23
1.30	1.30			1.30		24
27.45	27.45		27.45			25
145.96	25,145.96	20,047.16			5,098.80	26
492.04	4,524.12	224.65			4,299.47	27
	3,247.78	31.92		3,215.86		28
	15,000.00	15,000.00				29
	148.38			148.38		30
	8,000.00	6,463.52			1,536.48	31
851.82	1,313.83	397.98			915.85	32
16.23	775.61	14.35		761.26		33
	112.90				112.90	34
	4,000.00	4,000.00				35
74.96	2,074.96	1,916.95			158.01	36
	433.64	117.73			315.91	37
316.30	12,630.00	11,930.81			699.19	38
90.00	3,136.62	90.00			3,046.62	39
63.00	228.53			228.53		40
16.00	2,500.00	2,376.00			124.00	41
	623.34	236.00			387.34	42
3,156.24	33,156.24	32,146.25			1,009.99	43
3,767.71	4,301.67	259.85			4,041.82	44
100.00	3,460.57	5.55		3,455.02		45
849.32	45,849.32	44,569.40			1,279.92	46
3,193.20	3,250.48	2,656.20			594.28	47
254.13	1,401.15	229.62		1,171.53		48
185.53	185.53			185.53		49
	68.27	68.27				50
	178.32				178.32	51
	5,000.00	4,732.51			267.49	52
535.09	911.14	145.09			766.05	53
	1,517.68			1,517.68		54
983.09	45,848.34	45,343.25			5.09	55
	2,247.40	2,225.26			22.14	56
744.01	335.69	96.32		239.37		57
23,269.34	577,065.21	478,137.43	109.86	20,917.08	77,810.84	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward.....		\$48,934.46	\$504,205.25	\$656.16
1	Transportation of Indian supplies.....	1892		290,000.00	
2	Do.....	1891	74,971.99		
3	Do.....	1890	46,663.45		
4	Transportation of Indian supplies, transfer account.....	1890			
5	Transportation of Indian supplies.....	1889			
6	Do.....	1889			50.32
7	Transportation of Indian supplies, certified claims.....		19.25		
8	Vaccination of Indians.....	1892		1,000.00	
9	Do.....	1891	928.00		
10	Do.....	1890	847.00		
	Fulfilling treaties with—				
11	Apaches, Kiowas, and Comanches.....		116,494.67	30,000.00	
12	Cheyennes and Arapahoes.....		56,073.47	20,000.00	
13	Chickasaws.....			3,000.00	
14	Chippewas, Boise Forte band.....		1,639.56		
15	Chippewas of the Mississippi.....		2,470.99	1,000.00	
16	Chippewas, Pillagers, and Lake Winnebagoish bands.....		26,796.51	22,666.66	
17	Do, transfer account.....				
18	Chippewas of Red Lake, and Pembina tribe of Chippewas.....		2,462.96		
19	Chippewas of Saginaw, Swan Creek, etc.....		313.61		
20	Choctaws.....			30,032.89	
21	Cœur d'Alenes.....		30,000.00		
22	Columbias and Colvilles.....		14,195.68	1,100.00	
23	Creeks.....			49,968.40	
24	Crows, cession of lands.....		943,500.00		
25	Crows.....		1,474.83	30,000.00	
26	Delawares.....		22,441.70		
27	D'Wamish and other allied tribes in Washington.....		247.07		
28	Flatheads and other confederated tribes.....		1,952.40		
29	Fort Hall Indians.....		7,090.46	6,000.00	
30	Indians at Blackfeet Agency.....		146,886.80	150,000.00	
31	Indians at Fort Belknap Agency.....		11,781.07	115,000.00	
32	Indians at Fort Berthold Agency.....		80,000.00		
33	Indians at Fort Peck Agency.....		155,584.80	165,000.00	
34	Iowas.....		821.12	2,875.00	
35	Iowas in Oklahoma.....		27,950.00		
36	Kansas.....		104.82	30,903.92	
37	Kickapoos.....		210.82	3,682.44	
38	Lenhi Indians.....		4,000.00		
39	Makahs.....		579.72		
40	Menomonees.....		97.72		
41	Miamis of Kansas.....		401.59		
42	Nisqually, Puyallup, and other bands.....		397.08		
43	Omahas.....		1,172.84		
44	Omahas' interest on deferred payments for land.....		9,087.07	18,123.94	
45	Osages.....		641.45	3,456.00	
46	Otoes and Missourias.....		855.71	5,000.00	
47	Pawnees.....		29,858.18	30,000.00	
48	Poncas.....		3,073.49		
49	Pottawatomies.....		2,781.36	20,647.65	
50	Pottawatomie Nation, education.....		80,000.00		
51	Pottawatomie Nation, award of Jan. 28, 1869, principal and interest.....		61,772.88		
52	Quapaws.....			39,575.31	
53	Rogue Rivers.....		1,896.66		
54	Sacs and Foxes of the Mississippi.....		7,530.11	51,000.00	
55	Sacs and Foxes of the Missouri.....		3,459.99	7,870.00	
56	Seminoles.....			28,500.00	
57	Senecas.....		358.94	3,690.00	
58	Senecas of New York.....		553.17	11,902.50	
59	Shawnees.....		10,863.82	5,000.00	
60	Eastern Shawnees.....		2,687.72	1,030.00	
61	Shoshones.....		2,395.83		
62	Sioux, Yankton tribe.....		7,574.09	15,000.00	
63	Sioux of Mississippi.....		57,005.50		
64	Sisseton and Wahpeton Indians.....		375,056.37		
	Carried forward.....		2,486,959.78	1,697,229.96	706.48

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$23,269.34	\$577,065.21	\$478,137.43	\$199.66	\$20,917.08	\$77,810.84	1
8,303.15	293,303.15	285,072.26			8,230.89	2
11,237.23	86,209.22	61,284.69			24,924.53	3
553.02	47,216.47	577.49		46,638.98		4
6.59	6.59		6.59			5
10.99	10.99			10.99		6
2.51	52.83	52.83				7
	19.25				19.25	8
	1,000.00	135.00			865.00	9
	928.00	84.00			844.00	10
	847.00			847.00		11
12.98	146,507.65	56,896.32			89,611.33	12
411.26	76,484.73	76,484.73				13
	3,000.00	3,000.00				14
	1,639.56	710.00			929.56	15
	3,470.99	1,000.00			2,470.99	16
1,001.66	50,464.83	20,835.34			29,629.49	17
242.50	242.50		242.50			18
	2,462.96	97.91			2,365.05	19
	313.61				313.61	20
	30,032.89	30,032.89				21
	30,000.00	200.00			29,800.00	22
3,815.00	19,110.68	2,451.94			16,658.74	23
2,640.00	52,608.40	50,958.40			1,650.00	24
	943,500.00	68,027.80			875,472.20	25
1,232.22	32,707.05	29,638.10			3,068.95	26
29,916.40	52,358.10	46,826.40			5,531.70	27
	247.07				247.07	28
	1,952.40	275.21			1,677.19	29
10.50	13,100.96	10,678.01			2,422.95	30
1,750.73	298,637.53	178,253.69			120,383.84	31
1,375.05	128,156.12	127,970.20			185.92	32
2,275.00	82,275.00	57,839.74			24,435.26	33
1,146.97	321,731.77	161,254.68			160,477.09	34
200.81	3,896.93	3,805.73			91.20	35
	27,950.00	3,950.00			24,000.00	36
1,142.49	32,151.23	25,376.19			6,775.04	37
199.38	4,092.64	1,689.71			2,402.93	38
	4,000.00				4,000.00	39
	579.72				579.72	40
	97.72				97.72	41
	401.59				401.59	42
	397.08				397.08	43
	1,172.84	237.17			945.67	44
3,311.94	30,522.95	26,785.23			3,737.72	45
897.47	4,994.92	4,740.00			254.92	46
444.11	6,299.82	5,576.58			723.24	47
837.25	60,695.43	25,130.77			35,564.66	48
	3,073.49	1,743.09			1,330.40	49
29.04	23,458.05	20,567.80			2,890.25	50
7.00	80,007.00	7,538.32			72,468.68	51
9,060.30	70,833.18	7,847.28			62,985.90	52
2,436.49	42,011.80	40,488.99			1,522.81	53
	1,896.66				1,896.66	54
1,829.62	60,359.73	52,730.92			7,628.81	55
153.65	11,433.64	7,870.00			3,613.64	56
	28,500.00	28,500.00				57
165.56	4,214.50	3,934.66			279.84	58
20.70	12,476.37	12,344.88			131.49	59
	15,863.82	5,000.00			10,863.82	60
150.76	3,868.48	1,111.54			2,756.94	61
	2,393.83	1,980.00			413.83	62
59.17	22,632.26	19,632.15			3,001.11	63
	57,008.50				57,008.50	64
6,780.21	381,836.58	373,327.31			8,509.27	
111,939.05	4,296,835.27	2,430,673.38	448.95	68,414.05	1,797,298.89	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward.....		\$2,486,959.78	\$1,697,229.96	\$706.48
	Fulfilling treaties with—				
1	Six Nations of New York.....		291.43	4,500.00	
2	Sklallams.....		584.75		
3	Winnebagoes.....		2,760.58	44,162.47	
4	Wyandottes.....		96.26		
5	Kansas, proceeds of lands.....		21,198.46	906.32	
6	Menomonees, proceeds of lands.....		33,269.29		
7	Menomonees, logs.....			232,262.78	
8	Miamis of Kansas, proceeds of lands.....		1,065.10	8.23	
9	Ottawas, proceeds of lands.....			5,881.20	
10	Pottawatomies, proceeds of lands.....		32,584.94		
11	Sacs and Foxes of the Missouri, proceeds of lands.....		2,449.06	371.05	
12	Shawnees, proceeds of lands.....		1,692.85	1,300.00	
13	Winnebagoes, proceeds of lands.....		21,193.83		
14	Winnebagoes in Nebraska, allotted lands.....			190.41	572.23
15	Proceeds of New York Indian lands in Kansas.....		1,401.08	23,439.67	
16	Proceeds of Flatheads patented lands, Bitter Root Valley, Mont.....			12,464.53	
17	Proceeds of Sioux Reservation in Minnesota and Dakota.....		13,013.59	5,445.84	
18	Civilization fund.....		3,442.89	1.25	
19	Civilization fund, transfer account.....				
20	Indian moneys, proceeds of labor.....		145,112.77	98,591.94	
21	Cherokee asylum fund.....		64,147.17		
22	Interest on.....			3,207.36	
23	Cherokee national fund.....		796,310.90		
24	Interest on.....			74,853.86	
25	Cherokee orphan fund.....		337,456.05		
26	Interest on.....			18,206.20	
27	Cherokee school fund.....		736,003.91	300.83	
28	Interest on.....			41,541.46	
29	Chickasaw national fund.....		959,678.82	8,350.17	
30	Interest on.....		250.50	68,259.24	
31	Chickasaw incompetent fund.....		2,000.00		
32	Interest on.....		2,897.81	50.00	
33	Chippewa and Christian Indian fund.....		42,560.36		
34	Interest on.....		313.83	2,128.02	
35	Choctaw general fund.....		48,514.00		
36	Interest on.....			29,504.95	
37	Choctaw orphan fund.....		16,608.04		
38	Interest on.....			830.40	
39	Choctaw school fund.....		49,472.70		
40	Interest on.....			2,473.64	
41	Cheyennes and Arapahoes in Oklahoma fund.....		1,000,000.00		
42	Interest on.....			37,328.77	
43	Creek general fund.....		2,000,000.00		
44	Interest on.....			100,000.00	
45	Delaware general fund.....		783,902.64	28,440.00	
46	Interest on.....		2,268.42	41,815.42	
47	Delaware school fund.....		11,000.00		
48	Interest on.....		14,833.89	516.85	
49	Iowa fund.....		120,543.37		
50	Interest on.....		18.25	9,307.16	
51	Kansas school fund.....		27,174.41		
52	Interest on.....			1,358.72	
53	Kaskaskias, Peorias, Weas, and Piankeshaws fund.....		31,300.00		
54	Interest on.....		445.40	2,557.21	
55	Kaskaskias, Peorias, Weas, and Piankeshaws school fund.....		20,700.00		
56	Interest on.....		4,681.98	1,449.00	
57	L'Anse and Vieux de Sert Chippewa fund.....		20,000.00		
58	Interest on.....			1,000.00	
59	Kickapoo general fund.....		102,112.97		
60	Interest on.....		125.64	5,105.64	
61	Kickapoo 4 per cent fund.....		13,614.04		
62	Interest on.....		286.31	544.56	
63	Menomonee fund.....		134,039.38		
64	Interest on.....		2,910.16	7,651.96	
65	Omaha fund.....		182,324.08	7,156.70	
66	Interest on.....		19,325.88	7,620.82	
	Carried forward.....		10,314,937.57	2,628,314.64	1,278.70

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$111,939.05	\$4,296,835.27	\$2,430,673.38	\$448.95	\$68,414.05	\$1,797,298.89	
4.56	4,795.99	4,526.84			269.15	1
	584.75				584.75	2
650.80	47,573.85	44,150.23			3,423.62	3
	96.26				96.26	4
	22,104.78				22,104.78	5
4.00	33,273.29	30,941.95			2,331.34	6
	232,262.78	141,121.62			91,141.16	7
	1,073.38				1,073.38	8
749.20	6,630.40	5,881.20			749.20	9
	32,584.94				32,584.94	10
425.61	3,245.72	2,137.24			1,108.48	11
	2,992.85	2,992.85				12
	21,193.83		572.22		20,621.61	13
	762.63				762.63	14
	24,840.75	810.20			24,030.55	15
	12,464.53				12,464.53	16
204.78	18,664.21	1,240.00			17,424.21	17
588.50	3,982.64	1,154.13			2,828.51	18
159.47	159.47		159.47			19
1,952.57	245,657.28	180,177.19			65,480.09	20
	64,147.17				64,147.17	21
	3,207.36	3,207.36				22
	796,310.90				796,310.90	23
	74,853.86	74,853.86				24
	337,456.05				337,456.05	25
	18,206.20	18,206.20				26
	736,304.74				736,304.74	27
	41,541.46	41,541.46				28
	968,028.99				968,028.99	29
	68,509.74	68,373.62			136.12	30
	2,000.00	2,000.00				31
	2,947.81	2,947.81				32
226.85	42,560.36				42,560.36	33
	2,668.70	2,180.54			488.16	34
	48,514.00				48,514.00	35
	20,504.95	20,375.70			129.25	36
	16,608.04				16,608.04	37
	830.40	830.40				38
	49,472.70				49,472.70	39
	2,473.64	2,473.64				40
	1,000,000.00				1,000,000.00	41
	37,328.77				37,328.77	42
	2,000,000.00				2,000,000.00	43
	100,000.00	100,000.00				44
	812,342.64	406,171.32			406,171.32	45
9,251.25	53,335.09	52,576.58			758.51	46
	11,000.00	5,500.00			5,500.00	47
	15,350.74	7,554.45			7,796.29	48
	120,543.37				120,543.37	49
755.82	10,081.23	7,969.89			2,111.34	50
	27,174.41				27,174.41	51
292.10	1,650.82	1,650.82				52
	31,300.00	31,300.00				53
341.30	3,343.91	2,212.36		360.00	771.55	54
	20,700.00	19,385.48			1,314.52	55
	6,130.98	6,130.98				56
	20,000.00				20,000.00	57
1.18	1,001.18	998.00			3.18	58
	102,112.97				102,112.97	59
60.45	5,201.73	5,096.96			194.77	60
	13,614.04				13,614.04	61
	830.87	15.83			815.04	62
	134,039.38				134,039.38	63
66.45	10,628.57	7,722.66			2,905.91	64
2,004.77	191,485.55	2,004.77			189,480.78	65
17.98	26,964.68	16,802.41			10,162.27	66
129,646.69	13,074,177.60	3,764,889.93	1,180.64	68,774.05	9,239,332.98	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
INTERIOR—INDIANS—continued.					
	Brought forward.....		\$10,314,937.57	\$2,628,314.64	\$1,278.70
1	Osage fund.....		8,175,168.16	36,660.69	
2	Interest on.....		720,764.24	409,200.01	
3	Osage school fund.....		119,911.53		
4	Interest on.....		1,082.51	5,995.58	
5	Otoe and Missouri fund.....		601,085.88	10,357.42	
6	Interest on.....		38,519.94	30,167.66	
7	Ponca fund.....		70,000.00		
8	Interest on.....		274.86	3,500.00	
9	Pawnee fund.....		309,196.41	46,072.45	
10	Interest on.....		8,510.77	15,547.78	
11	Pottawatomie education fund.....		76,993.93		
12	Interest on.....		507.48	3,849.70	
13	Pottawatomie general fund.....		89,618.57		
14	Interest on.....		9,606.63	4,480.92	
15	Pottawatomie mills fund.....		17,482.07		
16	Interest on.....		2,032.18	874.10	
17	Sac and Fox of the Mississippi fund.....		55,058.21		
18	Interest on.....		1,156.27	2,752.92	
19	Sac and Fox of the Missouri fund.....		21,659.12		
20	Interest on.....		11,751.00	1,082.96	
21	Santee Sioux fund.....		20,000.00		
22	Interest on.....		2,436.30	1,000.00	
23	Seminole general fund.....		1,500,000.00		
24	Interest on.....			75,000.00	
25	Seneca fund.....		40,979.60		
26	Interest on.....		36.29	2,048.98	
27	Seneca fund, Tonawanda band.....		86,950.00		
28	Interest on.....		4,679.98	4,347.50	
29	Seneca and Shawnee fund.....		15,140.42		
30	Interest on.....		31.12	757.02	
31	Shawnee fund.....		1,985.65		
32	Interest on.....		707.81	85.27	
33	Eastern Shawnee fund.....		9,079.12		
34	Interest on.....		130.93	453.96	
35	Shoshone and Bannock fund.....		13,621.04	143,558.26	
36	Interest on.....		3,160.62	2,257.21	
37	Sisseton and Wahpeton fund.....		1,699,800.00		
38	Interest on.....			63,451.44	
39	Stockbridge consolidated fund.....		75,988.60		
40	Interest on.....		664.24	3,799.42	
41	Sac and Fox of the Mississippi in Oklahoma fund.....		300,000.00		
42	Interest on.....			13,181.52	
43	Umatilla school fund.....		51,870.44		
44	Interest on.....			2,593.52	
45	Umatilla general fund.....		3,400.00	77,021.13	
46	Utah and White River Ute.....		3,340.00		
47	Interest on.....		167.00	167.00	
48	Ute 5 per cent fund.....		500,000.00		
49	Interest on.....		71,415.82	25,000.00	
50	Ute 4 per cent fund.....		1,250,000.00		
51	Interest on.....		43,382.40	50,000.00	
52	Payment to North Carolina Cherokees.....		28,048.48	1,370.45	
53	Incidentals in—				
54	Arizona.....	1890	408.98		
55	Arizona certified claims.....	1892	57.00		
56	Arizona employes.....	1891		8,000.00	
57	Do.....	1890	353.64		
58	Arizona, including support and civilization.....	1892	448.80	12,000.00	
59	Do.....	1891	2,455.13		
60	Do.....	1890	641.44		
61	California, employes.....	1892		10,000.00	
62	Do.....	1891			
63	Do.....	1890	13		
64	Incidentals in Indian service in California, certified claims.....		7.60		
65	Incidentals in—				
66	California, including support and civilization.....	1892		18,000.00	
67	Do.....	1891	135.49		
	Do.....	1890	237.25		
	Carried forward.....		26,377,078.65	3,712,949.51	1,278.70

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$129,646.69	\$13,074,177.60	\$3,764,889.93	\$1,180.64	\$68,774.05	\$9,239,332.98
5,285.09	8,211,828.85	503,920.00			8,211,828.85
48.46	1,135,249.34				631,328.44
745.12	119,911.53	6,558.13			119,911.53
128.78	7,126.55				568.42
657.24	611,443.30	34,072.23			611,443.30
121.38	69,432.72	3,536.24			35,360.49
343.24	70,000.00				70,000.00
201.35	3,903.64	15,026.09			357.40
1,454.50	355,268.86	3,993.45			355,268.86
	24,715.79				9,689.70
	76,993.93				76,993.93
	4,478.56	3,993.45			485.11
	89,618.57	4,222.36			89,618.57
	14,430.79	1,911.78			10,208.43
	17,482.07				17,482.07
	3,107.63	4,207.42			1,195.85
	55,058.21				65,058.21
	5,363.69				1,156.27
	21,659.12				21,659.12
	12,833.96				12,833.96
	20,000.00				20,000.00
	3,436.30				3,436.30
	1,500,000.00				1,500,000.00
	75,000.00	75,000.00			
	40,979.60				40,979.60
	2,085.27	2,048.98			36.29
	86,950.00				86,950.00
23.00	9,050.48	4,378.15			4,672.33
	15,140.42				15,140.42
	788.14	757.02			31.12
	1,985.65	1,985.65			
	793.08	793.08			
	9,079.12				9,079.12
46.22	631.11	561.57			69.54
	157,179.30	2,300.00			154,879.30
	5,417.83				5,417.83
	1,699,800.00				1,699,800.00
	63,451.44				63,451.44
	75,988.60				75,988.60
194.23	4,657.89	3,931.82			726.07
	300,000.00				300,000.00
	13,181.52				13,181.52
	51,870.44	12,032.72			39,837.72
810.83	3,404.35	3,147.66			256.69
	80,421.13	5,000.00			75,421.13
	3,340.00				3,340.00
	334.00				334.00
	500,000.00				500,000.00
593.28	97,009.10	32,060.29			64,948.81
	1,250,000.00				1,250,000.00
993.35	94,375.75	48,400.67			45,975.08
	29,418.93	1,548.55			27,870.38
47.37	456.35	7.00		449.35	
	57.00				57.00
	8,000.00	7,774.55			225.45
122.25	475.89	302.25			173.64
	448.80			448.80	
462.93	12,462.93	10,098.00			2,364.93
	3,204.88	2,415.64			789.24
749.75	641.44	2.50		638.94	
	10,000.00	9,789.14			210.86
120.38	126.38				126.38
50	.63	.63			
	7.60				7.60
1.22	18,001.22	17,968.13			33.09
419.34	554.83	348.44			206.39
145.75	383.00	7.13		375.87	
143,368.25	30,234,675.11	4,584,998.10	1,180.64	70,687.01	25,577,809.36

REPORT ON THE FINANCES.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
INTERIOR—INDIANS—continued.					
Brought forward.....			\$26,377,078.65	\$3,712,949.51	\$1,278.70
Incidentals in—					
1	Colorado.....	1892		1,500.00	
2	Do.....	1891	688.48		
3	Do.....	1890	460.64		
4	Do.....	*1889			
5	North Dakota.....	1892		1,500.00	
6	Do.....	1891			
7	South Dakota.....	1892		3,500.00	
8	Do.....	1891	184.56		
9	Dakota.....	1890	634.34		
10	Do.....	*1889			
11	Idaho.....	1892		1,000.00	
12	Do.....	1891	390.00		
13	Do.....	1890	248.09		
14	Montana.....	1892		4,000.00	
15	Do.....	1891	1,014.91		
16	Do.....	1890	1,397.48		
17	Do.....	*1889			
18	Nevada.....	1890	423.25		
19	Do.....	*1889			
20	Nevada, employes.....	1892		6,000.00	
21	Do.....	1891	530.00		
22	Do.....	1890	248.94		
23	Nevada, including support and civilization.	1892		16,500.00	
24	Do.....	1891	2,320.85		
25	Do.....	1890	1,337.34		
26	Do.....	*1889			14.00
27	New Mexico, including employes, support and civilization.	1892		5,000.00	
28	Do.....	1891	196.18		
29	Do.....	1890	599.75		
30	Oregon, employes.....	1892		6,000.00	
31	Do.....	1891			
32	Do.....	1890	43.64		
33	Oregon, certified claims.....		54.00		
34	Oregon, including support and civilization.	1892		10,000.00	
35	Do.....	1891			
36	Do.....	1890	602.75		
37	Utah, including employes, support and civilization.	1892		8,000.00	
38	Do.....	1891	157.79		
39	Do.....	1890	1,648.90		
40	Washington, including employes, support and civilization.	1892		16,000.00	
41	Do.....	1891	425.47		
42	Do.....	1890	1,034.69		
43	Do.....	*1889			2.45
44	Wyoming.....	1892		1,000.00	
45	Do.....	1891			
46	Do.....	1890	52.47		
Support of—					
47	Apaches, Kiowas, and Comanches, clothing	1892		11,000.00	
48	Do.....	1890	64.64		
49	Apaches, Kiowas, and Comanches, employes.	1892		7,200.00	
50	Do.....	1890	23.30		
51	Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas.	1892		240,000.00	
52	Do.....	1891	4,251.31		
53	Do.....	1890	1,860.01		
54	Do.....	*1889			
55	Do.....	*1889			
56	Arikarees, Gros Ventres, and Mandans.	1892		30,000.00	
57	Do.....	1891	1,422.17		
58	Do.....	1890	190.66		
59	Bannocks, clothing.....	1892		5,000.00	
60	Do.....	1891	1,126.00		
61	Do.....	1890	548.94		
62	Bannocks, employes.....	1892		5,000.00	
63	Do.....	1890	43.00		
64	Cheyennes and Arapahoes, clothing.....	1892		12,000.00	
Carried forward.....			26,401,303.20	4,103,149.51	1,295.15

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$143,368.25	\$30,234,675.11	\$4,584,998.10	\$1,180.64	\$70,687.01	\$25,577,809.36	
	1,500.00	348.50			1,151.50	1
51.05	739.53				739.53	2
	460.64	71.42		389.22		3
28.95	28.95			28.95		4
320.00	1,820.00	1,750.60			69.40	5
11.90	11.90				11.90	6
318.60	3,818.60	2,475.70			1,342.90	7
260.31	444.87	45.00			399.87	8
23.00	657.34	30.97		626.37		9
133.62	133.62	29.38	104.24			10
218.75	1,218.75	950.00			268.75	11
170.77	560.77	35.00			525.77	12
	248.09	41.25		206.84		13
	4,000.00	3,310.00			690.00	14
592.50	1,607.41	41.50			1,565.91	15
	1,397.48			1,397.48		16
10	10			10		17
	423.25			423.25		18
14.00	14.00		14.00			19
	6,000.00	6,000.00				20
61.10	591.10				591.10	21
	248.94			248.94		22
	16,500.00	13,703.07			2,796.93	23
430.20	2,751.05	589.31			2,161.74	24
	1,337.34	3.12		1,334.22		25
	14.00	14.00				26
310.15	5,310.15	4,496.76			813.39	27
245.64	441.82	63.55			373.27	28
5.00	604.75			604.75		29
	6,000.00	5,935.83			64.17	30
207.03	207.03				207.03	31
	43.64			43.64		32
	54.00				54.00	33
52.35	10,052.35	9,149.83			902.52	34
565.49	565.49	312.56			252.93	35
70.42	673.17	24.00		649.17		36
	8,000.00	7,950.00			50.00	37
329.09	486.88				486.88	38
	1,648.90	53.15		1,595.75		39
68.32	16,068.32	16,043.32			25.00	40
1,514.74	1,940.21	128.00			1,812.21	41
10.86	1,045.55	250.60		794.95		42
	2.45	2.45				43
	1,000.00	1,000.00				44
5.50	5.50				5.50	45
199.98	252.45			252.45		46
	11,000.00	11,000.00				47
	64.64			64.64		48
	7,200.00	7,180.00			20.00	49
	23.30			23.30		50
20,726.35	200,726.35	246,039.17			14,687.18	51
1,771.05	6,022.36	4,558.69			1,463.67	52
	1,860.01	53		1,859.48		53
100.00	100.00			100.00		54
201.44	201.44		201.44			55
591.32	30,591.32	29,701.89			889.43	56
674.42	2,096.59	884.22			1,212.37	57
	190.66			190.66		58
	5,000.00	5,000.00				59
	1,126.00				1,126.00	60
	548.94			548.94		61
	5,000.00	5,000.00				62
	43.00			43.00		63
	12,000.00	12,000.00				64
173,652.25	30,679,400.11	4,981,218.47	1,500.32	82,113.11	25,614,570.21	

REPORT ON THE FINANCES.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward		\$26,401,303.20	\$4,103,149.51	\$1,295.15
1	Support of—				
2	Cheyennes and Arapahoes, clothing	1890	241.17		
3	Cheyennes and Arapahoes, employés	1892		6,500.00	
4	Do	1891	75.00		
5	Do	1890	13.86		
6	Chippewas of Lake Superior	1892		6,000.00	
7	Do	1891	68.57		
8	Do	1890	306.77		
9	Chippewas of the Mississippi	1892		4,000.00	
10	Do	1891	10.00		
11	Chippewas of Red Lake and Pembina tribe of Chippewas.	*1889		10,000.00	
12	Do	1891			
13	Do	1890	4,042.47		
14	Do	*1889			21.27
15	Chippewas of Red Lake and Pembina tribe of Chippewas, certified claims.		158.62		
16	Chippewas of Turtle Mountain Band	1892		13,000.00	
17	Do	1891	4,932.97		
18	Do	1890	1,005.50		
19	Do	1889	60.75		
20	Chippewas on White Earth Reservation.	1892		10,000.00	
21	Do	1891	91.06		
22	Do	1890	234.74		
23	Do	*1889			
24	Columbias and Colvilles	1892		6,000.00	
25	Do	1891	452.81		
26	Do	1890	973.72		
27	Confederated tribes and bands in middle Oregon.	1892		6,000.00	
28	Do	1891	259.86		
29	Do	1890	692.44		
30	Confederated bands of Utes, beneficial objects.			30,220.00	
31	Do	1891	1,470.02		
32	Do	1890	158.92		
33	Do	*1889			
34	Confederated bands of Utes, employés	1892		13,520.00	
35	Do	1891	1,008.10		
36	Do	1890	715.68		
37	Confederated bands of Utes, subsistence	1892		30,000.00	
38	Do	1891	17.47		
39	Do	1890	48.83		
40	Crows, clothing	1892		15,000.00	
41	Do	1890	16.84		
42	Crows, employés.	1892		6,000.00	
43	Do	1891	4.56		
44	Do	1890	934.89		
45	Crows, subsistence	1892		40,000.00	
46	Do	1891	318.32		
47	Do	1890	235.35		
48	Do	*1889			
49	D'Wamish and other allied tribes in Washington.	1892		7,000.00	
50	Do	1891	801.94		
51	Do	1890	196.23		
52	Flatheads and other Confederated tribes.	1892		10,000.00	
53	Do	1891	677.59		
54	Do	*1889			
55	Flatheads, Carlos band	1892		12,000.00	
56	Do	1891	3,127.58		
57	Do	1890	33.27		
58	Hualpais in Arizona.	1892		7,500.00	
59	Do	1891	4,500.00		
60	Do	1890	440.00		
61	Indians at Fort Peck Agency	*1889			3.35
62	Indians of Arizona and New Mexico	1892		190,000.00	
63	Do	1891	28,623.20		
64	Do	1890	32.52		
	Carried forward		26,458,334.82	4,525,889.51	1,319.77

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$173,652.25	\$30,679,400.11	\$4,981,218.47	\$1,500.32	\$82,113.11	\$25,614,570.21	
	241.17			241.17		1
	6,500.00	6,200.00			300.00	2
71.73	146.73				146.73	3
	13.86			13.86		4
	6,000.00	4,859.67			1,140.33	5
	68.57				68.57	6
	306.77			306.77		7
	4,000.00	4,000.00				8
27	10.27				10.27	9
145.28	145.28		145.28			10
	10,000.00	9,944.32			55.68	11
250.00	250.00				250.00	12
	4,042.27			4,042.47		13
	21.27	21.27				14
	158.62				158.62	15
	13,000.00	8,672.04			4,327.96	16
122.35	5,105.32	3,996.05			1,109.27	17
	1,005.50			1,005.50		18
	60.75			60.75		19
	10,000.00	9,996.10			3.90	20
61.02	152.08	91.06			61.02	21
	234.74			234.74		22
135.84	135.84		135.84			23
	6,000.00	5,995.10			4.90	24
1,421.40	1,874.21	1,302.71			571.50	25
	973.72	101.10		872.62		26
	6,000.00	5,987.07			12.93	27
219.82	479.68	259.86			219.82	28
	692.44			692.44		29
	30,220.00	28,074.62			2,145.38	30
24.16	1,494.18	1,469.81			24.37	31
	158.92			158.92		32
19	19			19		33
	13,520.00	13,499.28			20.72	34
107.47	1,115.57	20.00			1,095.57	35
	715.68			715.68		36
439.65	30,439.65	30,439.65				37
281.58	299.05	17.47			281.58	38
	48.83			48.83		39
	15,000.00	15,000.00				40
	16.84			16.84		41
	6,000.00	6,000.00				42
09	4.65				4.65	43
	934.89			934.89		44
	40,000.00	40,000.00				45
	318.32	318.32				46
	235.35			235.35		47
3.45	3.45			3.45		48
	7,000.00	6,408.86			591.14	49
150.52	952.46	100.00			852.46	50
	196.23			196.23		51
299.58	10,299.58	10,299.58				52
	677.59	600.75			76.84	53
500.00	500.00			500.00		54
	12,000.00	11,941.34			58.66	55
	3,127.58	146.00			2,981.58	56
	33.27			33.27		57
	7,500.00	4,953.37			2,546.63	58
40.30	4,540.30	4,334.71			205.59	59
	440.00			440.00		60
	3.35	3.35				61
2,313.47	192,313.47	182,606.45			9,707.02	62
1,952.19	30,575.39	21,477.55			9,097.84	63
8.40	40.92			40.92		64
182,201.01	31,167,745.11	5,420,353.93	1,781.44	92,908.00	25,652,701.74	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward		\$26,458,334.82	\$4,525,889.51	\$1,319.77
1	Support of—				
2	Indians of Arizona and New Mexico	*1889			
3	Indians of Fort Hall Reservation	1892		13,000.00	
4	Do	1891	37.09		
5	Do	1890	199.05		
6	Indians of Klamath Agency	1892		5,000.00	
7	Do	1891	390.14		
8	Do	1890	180.34		
9	Indians of Lemhi Agency	1892		14,000.00	
10	Do	1891	2,248.45		
11	Do	1890	3,057.85		
12	Do	*1889			.00
13	Kansas Indians	1892		2,500.00	
14	Do	1891	288.33		
15	Do	1890	643.01		
16	Kickapoos	1892		5,000.00	
17	Do	1891	1,030.37		
18	Do	1890	721.41		
19	Makats	1892		4,000.00	
20	Do	1891	556.42		
21	Do	1890	2,229.28		
22	Menomonees	1892		4,000.00	
23	Do	1891	33.16		
24	Modocs in the Indian Territory	1892		4,000.00	
25	Do	1891	361.45		
26	Do	1890	341.37		
27	Molels	1892		3,000.00	
28	Do	1891			
29	Do	1890	100.38		
30	Moquis	(1891) (1892)	5,327.97		
31	Navajos	1892		7,500.00	
32	Do	1891	113.76		
33	Do	1890	476.85		
34	Nez Percés	1892		6,000.00	
35	Do	1891	1,322.74		
36	Do	1890	333.31		
37	Do	*1889			
38	Nez Percés in Idaho	1892		6,500.00	
39	Do	1891	340.04		
40	Do	1890	160.13		
41	Do	*1889			
42	Nez Percés of Joseph's band	1892		12,000.00	
43	Do	1891	1,466.90		
44	Do	1890	5,267.11		
45	Northern Cheyennes and Arapahoes, B. O.	*1889			
46	Do	*1889			
47	Northern Cheyennes and Arapahoes, Tongue River	1892		25,000.00	
48	Do	1891			
49	Northern Cheyennes and Arapahoes, certified claims		170.00		
50	Northern Cheyennes and Arapahoes, clothing	1892		12,000.00	
51	Do	1891	3,009.09		
52	Northern Cheyennes and Arapahoes, employes	1892		9,000.00	
53	Do	1891	62.37		
54	Do	1890	74.30		
55	Northern Cheyennes and Arapahoes, subsistence and civilization	1892		50,000.00	
56	Do	1891	3,447.91		
57	Do	1890	.67		
58	Pawnees, schools	1892		10,000.00	
59	Do	1891	51.92		
60	Do	1890	1,482.75		
61	Pawnees, employes	1892		6,600.00	
62	Do	1891	373.48		
63	Do	1890	275.13		
64	Pawnees, iron, steel, etc	1892		500.00	
65	Do	1891	197.48		
	Do	1890	114.04		
	Carried forward		26,494,820.87	4,725,489.51	1,319.83

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$182,201.01	\$31,167,745.11	\$5,420,353.93	\$1,781.44	\$92,908.00	\$25,652,701.74	
58.16	58.16			58.16		1
224.12	13,224.12	13,224.12				2
154.19	191.28				191.28	3
	199.05			199.05		4
330.96	5,330.96	5,068.46			262.50	5
552.49	942.63	829.09			112.94	6
	180.34			180.34		7
1,412.68	15,412.68	14,189.03			1,223.65	8
127.83	2,376.28	375.00			2,001.28	9
	3,057.85			3,057.85		10
	.06	.06				11
44.02	2,544.02	1,438.20			1,105.82	12
519.21	807.54	140.00			667.54	13
11.54	654.55			654.55		14
	5,000.00	2,691.48			2,308.52	15
2,205.05	3,235.42				3,235.42	16
	721.41			721.41		17
115.53	4,115.53	3,641.78			473.75	18
135.95	692.37				692.37	19
11.89	2,241.17	138.67		2,102.50		20
	4,000.00	4,000.00				21
275.31	308.47	16.75			291.72	22
	4,000.00	3,500.17			499.83	23
	361.45				361.45	24
	341.37			341.37		25
	3,000.00	3,000.00				26
305.48	305.48				305.48	27
	100.38			100.38		28
58.43	5,386.40	5,058.73			327.67	29
184.22	7,684.22	7,684.22				30
112.16	225.92	171.11			54.81	31
	476.85			476.85		32
	6,000.00	6,000.00				33
180.00	1,502.74				1,502.74	34
	333.31			333.31		35
.44	.44			.44		36
	6,500.00	4,265.08			2,234.92	37
1.86	341.90				341.90	38
	160.13			160.13		39
.43	.43			.43		40
	12,000.00	11,433.36			566.64	41
2,765.50	4,232.40	2,095.40			2,137.00	42
	5,267.11			5,267.11		43
4.86	4.86			4.86		44
2.40	2.40		2.40			45
	25,000.00	25,000.00				46
183.66	183.66				183.66	47
	170.00				170.00	48
	12,000.00	9,584.47			2,415.53	49
	3,009.09				3,009.09	50
	9,000.00	8,971.75			28.25	51
245.67	308.04				308.04	52
2.00	76.30			76.30		53
110.91	50,110.91	49,366.55			744.36	54
477.40	3,925.31	3,921.58			3.73	55
.53	1.20			1.20		56
17.07	10,017.07	10,006.03			11.04	57
346.23	398.15	51.92			346.23	58
	1,482.75			1,482.75		59
	6,600.00	6,242.20			357.80	60
1.50	374.98				374.98	61
	275.13			275.13		62
	500.00	310.33			189.67	63
.30	197.78				197.78	64
	114.04			114.04		65
193,380.99	31,415,011.20	5,622,770.07	1,783.84	108,516.16	25,681,941.13	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward		\$26,494,820.87	\$4,725,489.51	\$1,319.83
	Support of—				
1	Poncas	1892		18,000.00	
2	Do	1891	475.79		
3	Do	1890	1,970.69		
4	Quapaws, education	1892		1,000.00	
5	Do	1890	21.53		
6	Quapaws, employés, etc.	1892		500.00	
7	Do	1891	84.26		
8	Qui-nai-elts and Quil-leh-utes ..	1892		4,000.00	
9	Do	1891	1,410.77		
10	Do	1890	820.64		
11	Sacs and Foxes of the Missouri ..	1892		200.00	
12	Seminoles and Creeks in Florida ..	1891	4,972.00		
13	Do	1890	6,000.00		
14	Seminoles in Florida	1892		6,000.00	
15	Shoshones, clothing	1892		10,000.00	
16	Do	1891	4,773.30		
17	Do	1890	921.71		
18	Shoshones, employés, etc.	1892		6,000.00	
19	Do	1891	532.52		
20	Do	1890	242.80		
21	Shoshones in Nevada	1892		10,000.00	
22	Do	1890	179.92		
23	Shoshones in Wyoming	1892		15,000.00	
24	Do	1891	3,000.56		
25	Do	1890	1,167.48		
26	Sioux at Devil's Lake	1892		6,000.00	
27	Do	1891			
28	Sioux of different tribes, beneficial objects.	1892		150,000.00	
29	Do	1891	27,198.72		
30	Do	1890	25.58		
31	Sioux of different tribes, clothing ..	1892		125,000.00	
32	Do	1890	143.30		
33	Sioux of different tribes, employés ..	1892		32,500.00	
34	Do	1891	989.08		
35	Do	1890	7.49		
36	Sioux of different tribes, subsistence and civilization.	1892		1,215,514.17	
37	Do	1891	30,490.65		
38	Do	1890	18.68		
39	Sioux of different tribes, subsistence and civilization, certified claims.		175.37		
40	Sioux of different tribes, subsistence and civilization.	*1889			133.62
41	Sioux of different tribes, schools, Santee Sioux and Crow Creek agencies.	1892		6,000.00	
42	Do	1891	4.28		
43	Do	1890	13.60		
44	Civilization and support of Sioux, Madawakanton Band.		8,000.00		
	Support of—				
45	Sioux of Lake Traverse	1892		6,000.00	
46	Do	1890			
47	Do	1891	62.67		
48	Do	*1889			
49	Sioux, Yankton tribe	1892		35,000.00	
50	Do	1891	1.10		
51	Do	1890	633.67		
52	Sklallams	1892		4,000.00	
53	Do	1891	2,652.00		
54	Do	1890	2,775.31		
55	Tonkawas	1892		5,000.00	
56	Do	1891	1,957.25		
57	Do	1890	154.74		
58	Walla Walla, Cayuse, and Umatilla tribes.	1892		6,500.00	
59	Do	1891	783.70		
60	Do	1890	558.61		
61	Yakamas and other Indians	1892		10,000.00	
62	Do	1891	100.47		
63	Do	1890	103.78		
	Carried forward		26,598,253.89	6,397,703.68	1,453.45

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$193,380.99	\$31,415,011.20	\$5,622,770.07	\$1,783.84	\$108,516.16	\$25,681,941.13	1
44.19	18,044.19	15,981.07			2,063.12	2
352.29	828.08	475.79			352.29	3
	1,970.69			1,970.69		4
	1,000.00	1,000.00				5
	21.53	.81		20.72		6
	500.00	462.49			37.51	7
	84.26				84.26	8
	4,000.00	2,307.49			1,692.51	9
377.60	1,788.37	29.14			1,759.23	10
	820.64			820.64		11
	200.00	200.00				12
	4,972.00	2,284.50			2,687.50	13
	6,000.00			6,000.00		14
	6,000.00	6,000.00				15
	10,000.00	9,172.89			827.11	16
	4,773.30	3,291.83			1,481.47	17
	921.71			921.71		18
	6,000.00	5,454.20			545.80	19
183.48	716.00				716.00	20
19.52	262.32			262.32		21
	10,000.00	9,922.64			77.36	22
3.12	183.04			183.04		23
4,207.61	19,207.61	17,802.81			1,404.80	24
1,064.01	4,064.57	4,063.81			.76	25
	1,167.48			1,167.48		26
39.03	6,039.03	6,019.89			19.14	27
177.94	177.94	74.70			103.24	28
.59	150,000.59	135,633.42			14,367.17	29
						30
48.58	27,247.30	27,247.30				31
	25.58			25.28		32
	125,000.00	125,000.00				33
	143.30			143.30		34
233.08	32,733.08	31,094.88			1,638.20	35
.02	989.10				989.10	36
	7.49			7.49		37
10,519.40	1,226,033.57	1,096,449.17			129,584.40	38
						39
25,714.63	56,205.28	56,204.63			.65	40
103.69	122.37	122.37				41
	175.37				175.37	42
						43
	133.62	133.62				44
	6,000.00	5,999.98			.02	45
						46
	4.28				4.28	47
	13.60			13.60		48
9.00	8,009.00	3,500.00			4,509.00	49
						50
	6,000.00	6,000.00				51
	62.67			62.67		52
13.50	13.50				13.50	53
7.03	7.03		7.03			54
601.03	35,601.03	35,601.03				55
660.71	661.81				661.81	56
	633.67			633.67		57
	4,000.00	1,048.00			2,952.00	58
	2,652.00				2,652.00	59
	2,775.31			2,775.31		60
	5,000.00	3,781.74			1,218.26	61
13.00	1,970.25	271.17			1,699.08	62
	154.74			154.74		63
47.20	6,547.20	6,547.20				
22.96	806.66	147.89			658.77	
126.83	685.44			685.44		
350.24	10,350.24	9,468.52			881.72	
534.91	644.38	39.00			605.38	
3.15	106.93			106.93		
238,859.33	33,236,270.35	7,251,604.05	1,790.87	124,471.49	25,858,403.94	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward.....		\$26,598,253.89	\$6,397,703.78	\$1,453.45
1	Indian schools, support.....	1892		1,000,000.00	
2	Do.....	1891	47,735.82		
3	Do.....	1890	989.19		
4	Indian schools, support, transfer account.....	1890			
5	Do.....	1889*			206.65
6	Do.....	1889*			
7	Indian schools in States, support.....	1892		75,000.00	
8	Do.....	1891	38,442.84		
9	Do.....	1890	901.47		
10	Indian schools in States, stock cattle.....	1892		10,000.00	
11	Do.....	(1891)	2,476.00		
12	Do.....	(1892)	914.42		
13	Indian schools in States, stock cattle, transfer account.....	1890			
14	Do.....	1889*			
15	Indian schools in States, stock cattle.....	1891			
16	Indian schools, transportation.....	1892		40,000.00	
17	Do.....	1891	10,022.54		
18	Do.....	1890	129.90		
19	Indian schools, transportation, transfer account.....	1890			
20	Do.....	1889*			3.00
21	Indian school buildings.....		56,479.48	125,000.00	
22	Carlisle, Pa.....		10,000.00	5,000.00	
23	Flandreau, S. Dak.....		25,000.00		
24	Indian school buildings and grounds, Lawrence, Kans.....		329.00		
	Indian school buildings in—				
25	Michigan, Minnesota, and Wisconsin.....			75,000.00	
26	Ormsby County, Nev.....		72.20		
27	Pierre, Dak.....		216.50		
28	Shoshone Reservation, Wyo.....		25,000.00		25,000.00
29	Sioux Nation.....		28,000.00		
30	Albuquerque, N. Mex., support.....	1892		66,000.00	
31	Do.....	1891	2,172.20		
32	Do.....	1890	5,073.42		
33	Banning, Cal., support.....	1892		12,500.00	
34	Do.....	1891	6,327.45		
	Indian schools:				
35	Blackfeet Agency, Montana, support.....	1892		12,500.00	
36	Do.....	1891	8,981.97		
37	Carlisle, Pa., support.....	1892		106,000.00	
38	Do.....	1891	2,268.54		
39	Do.....	1889*			173.22
40	Do.....	1890	2.02		
41	Certified claims, support.....		16.40		
42	Carson City, Nev., support.....	1892		25,000.00	
43	Do.....	1891	140.79		
44	Cherokee, N. C., support.....	1892		13,360.00	
45	Do.....	1891	3,340.00		
46	Chilocco, Ind. T., support.....	1892		100,000.00	
47	Do.....	1891	2,907.28		
48	Do.....	1890	3,486.39		
49	Clontarf, Minn., support.....	1892		15,000.00	
50	Do.....	1891	5,216.78		
51	Do.....	1890	308.60		
52	Flandrau, S. Dak., support.....	1892		25,000.00	
53	Ft. Mojave, Ariz., support.....	1892		20,000.00	
54	Ft. Totten, N. Dak., support.....	1892		40,000.00	
55	Genoa, Nebr., support.....	1892		60,000.00	
56	Do.....	1891	7,362.51		
57	Do.....	1890	32.69		
58	Genoa, Nebr., support, transfer account.....	1890			
59	Do.....	1889*			90.02
60	Grand Junction, Colo., support.....	1892		25,000.00	
61	Do.....	1891	12,354.00		
62	Do.....	1890	1,526.56		
63	Hampton, Va., support.....	1892		20,040.00	
64	Do.....	1891	5,941.67		
65	Do.....	1890	359.41		
66	Lawrence, Kans., support.....	1892		100,000.00	
	Carried forward.....		20,912,781.93	8,368,103.68	26,926.34

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$238,859.33	\$33,236,270.35	\$7,251,604.05	\$1,790.87	\$124,471.49	\$25,858,403.94	1
5,090.72	1,005,090.72	877,092.15			127,998.57	2
21,521.28	69,257.10	68,105.41			1,151.60	3
1,628.91	2,618.10	1,716.59		901.51		4
29.10	29.10		29.10			5
22.35	229.00	229.00				6
41.41	41.41			41.41		7
	75,000.00	61,503.90			13,496.10	8
5,400.00	43,842.84	42,849.72			993.12	9
	901.47			901.47		10
1,660.00	11,660.00	11,615.00			45.00	11
	2,476.00	2,322.00			154.00	12
85.00	999.42			999.42		13
8.27	8.27		8.27			14
5.08	5.08		5.08			15
3,289.15	3,289.15	1,750.00			1,539.15	16
	40,000.00	37,833.94			2,166.06	17
5,095.65	15,118.19	6,018.15			9,100.04	18
.40	130.80	129.90		.40		19
3.00	3.00		3.00			20
	3.00	3.00				21
18,541.08	200,020.56	116,181.22			83,829.34	22
	15,000.00	14,987.00			13.00	23
	25,000.00	2,000.00			23,000.00	24
	329.00				329.00	25
	75,000.00	9,336.77			65,663.23	26
2.42	74.62	72.60			2.02	27
	216.50				216.50	28
	50,000.00				50,000.00	29
	28,000.00	3,997.84			24,002.16	30
	66,000.00	64,550.95			1,449.05	31
	2,172.20	1,106.49			1,065.71	32
	5,073.42			5,073.42		33
	12,500.00	9,375.00			3,125.00	34
	6,327.45	3,497.82			2,829.63	35
	12,500.00	9,036.46			3,463.54	36
	8,981.97	5,165.45			3,816.52	37
2,431.00	108,431.00	108,363.00			68.00	38
59.26	2,327.80	2,262.88			64.92	39
	173.22	173.22				40
	2.02	2.02				41
	16.40				16.40	42
1.84	25,001.84	22,692.15			2,309.69	43
226.32	367.11	366.71				44
	13,360.00	9,992.17			3,367.83	45
	3,340.00	3,340.00				46
	100,000.00	87,980.06			62,019.94	47
2,598.48	5,505.76	5,204.66			301.10	48
2.77	3,489.16			3,489.16		49
	15,000.00	7,864.40			7,135.60	50
	5,216.78	3,081.31			2,135.47	51
	308.60			308.60		52
	25,000.00				25,000.00	53
56.75	20,056.75	19,891.95			164.80	54
353.06	40,353.06	40,132.42			220.64	55
6,809.83	66,809.83	63,671.45			3,138.38	56
338.54	7,701.05	7,617.02			84.03	57
3.50	86.19			36.19		58
90.02	90.02		90.02			59
	90.02	90.02				60
	25,000.00	22,440.87			2,559.13	61
1,170.23	13,524.23	11,685.45			1,838.78	62
	1,526.56			1,526.56		63
	20,040.00	14,226.32			5,813.68	64
	5,941.67	5,218.75			722.92	65
	359.41			359.41		66
4,531.20	104,531.29	101,312.39			3,218.90	67
319,956.04	35,627,707.99	9,089,639.63	1,926.34	138,109.04	26,398,092.98	68

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward.....		\$26,912,781.93	\$8,368,103.68	\$26,926.34
1	Indian schools—				
2	Lawrence, Kan., support.....	1891	23,529.74		
3	Do.....	1890	5,042.30		
4	Do.....	*1889			
5	Lawrence, Kans., wagon roads.....		132.14		
6	Lawrence, Kans., heating apparatus.....		1,004.50		
7	Lincoln Institution, Philadelphia, Pa., support.....	1892		33,400.00	
8	Do.....	1891	9,153.24		
9	Minnesota, for Chippewas, support.....	1892		15,000.00	
10	Do.....	1891	4,049.73		
11	Do.....	1890	1,583.75		
12	Phoenix, Ariz., support.....	1892		50,000.00	
13	Pierre, S. Dak., support.....	1892		35,000.00	
14	Do.....	1891	23,631.88		
15	Do.....	1890	9,870.51		
16	Rensselaer, Ind., support.....	1892		8,330.00	
17	Do.....	1891	4,164.80		
18	Salem, Oregon, support.....	1892		54,500.00	
19	Do.....	1891	28,606.30		
20	Do.....	1890	1,043.01		
21	Salem, Oregon, transfer account.....	1890			
22	Do.....	*1889			166.10
23	Santa Fe, N. Mex., support.....	1892		40,000.00	
24	Do.....	1891	1,785.24		
25	St. Ignatius Mission, Mont., support.....	1892		45,000.00	
26	Do.....	1891	13,959.65		
27	Do.....	1890	16,200.17		
28	Shoshone Reservation, Wyo., support.....	1892		25,000.00	
29	Wabash, Ind., support.....	1892		10,020.00	
30	Do.....	1891	2,505.00		
31	Additional beef Sioux Nation.....		100,000.00		
32	Advance interest to Sioux Nation (reimbursable).....		150,000.00		
33	Adjusting differences between Indians of Pine Ridge and Rosebud Reservations, S. Dak.....		1,000.00		
34	Allotment to Cheyennes and Arapahoes in Oklahoma.....		7,500.00	15,000.00	
35	Advance interest to Chippewas of Minnesota (reimbursable).....		1,073.07	90,000.00	
36	Appraisal of a portion of the Pipestone Reservation (reimbursable).....		20.63		
37	Aiding Indian allottees, under act of Feb. 8, 1887 (reimbursable).....		42,966.66	15,000.00	
38	Appraisement and sale of Round Valley Indian Reservation (reimbursable).....		20,044.76	100,000.00	
39	Ascertaining damages to settlers, Crow Creek and Winnebago Reservations.....		1,000.00	2,000.00	
40	Bridges, Wind River Indian Reservation, Wyo.....		880.00		
41	Bridges, Santee Sioux and Ponca Reservations.....		608.82		
42	Commission to negotiate with—				
43	Cherokees and other Indians.....		15,000.00		
44	Chippewas in North Dakota and Minnesota.....		906.24		
45	Crows.....		1,000.00		
46	Northern Cheyennes.....		2,000.00		
47	Utes of Southern Colorado.....		835.40		
48	Commission, Puyallup Reservation.....		3,145.95		
49	Commission, Mission Indians of California.....		4,000.00		
50	Counsel for Mission Indians of Southern California.....		2,500.00		
51	Ditches and reservoirs for Navajoes.....		16,159.96	7,500.00	
52	Education of Sioux Nation.....		148,000.00		
53	Enrollment of Cherokee freedmen, Delaware and Shawnees (reimbursable).....		830.93		
54	Expenses of litigation for Eastern Band of North Carolina Cherokees.....		2,012.00		
55	Flour mill, Pima Agency, Ariz.....			9,000.00	
56	Gratuity to certain Ute Indians.....		119.71		
57	Homesteads for Indians.....		10,393.50		
58	Homesteads for Seminoles in Florida.....		3,255.27		
	Carried forward.....		27,594,296.79	8,922,853.68	27,092.44

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$319,956.04	\$35,627,767.99	\$9,089,639.63	\$1,926.34	\$138,109.04	\$26,398,092.98
744.71	24,274.45	16,025.30			8,249.15
44	5,042.74	3.00		5,039.74	
1.24	1.24			1.24	
753.08	132.14				132.14
	1,762.58	1,654.50			108.08
	33,400.00	25,050.00			8,350.00
	9,153.24	8,624.24			529.00
	15,000.00	10,382.81			4,611.19
	4,049.73	3,649.86			399.87
	1,583.75			1,583.75	
	50,000.00	48,988.15			1,011.85
	35,000.00	34,682.54			317.46
59.07	23,690.95	23,690.95			
	9,870.51			9,870.51	
	8,350.00	6,247.80			2,082.20
	4,164.80	2,082.60			2,082.20
103.79	54,003.79	50,724.18			3,879.61
85.19	28,691.49	27,586.18			1,105.31
248.19	1,291.20			1,291.20	
166.10	166.10		166.10		
	40,036.22	39,327.91			708.31
36.22	1,988.29	412.55			1,575.74
203.05	45,000.00	29,884.74			15,015.26
	13,959.65	10,922.79			3,036.86
	16,200.17			16,200.17	
	25,000.00		25,000.00		
	10,020.00	7,515.00			2,505.00
	2,505.00	2,505.00			
	100,000.00	100,000.00			
33.00	150,033.00	23,910.50			126,122.50
.93	1,000.93	980.08			20.85
1,176.85	23,676.85	17,775.00			5,901.85
39,657.41	130,730.48	106,343.42			24,387.06
	20.63				20.63
426.25	58,392.91	20,042.46			38,350.45
19.75	120,064.51	63,283.16			56,781.35
	3,000.00	2,250.00			750.00
	880.00				880.00
	608.82				608.82
	15,000.00	15,000.00			
	906.24				906.24
258.79	1,258.79				1,258.79
870.60	2,870.60				2,870.60
	835.40	313.91			521.49
	3,145.95	318.76			2,827.19
51.85	4,051.85	3,588.46			463.39
	2,500.00		2,500.00		
7.87	23,667.83	3,629.71			20,038.12
961.95	148,961.95	64,486.19			84,475.76
188.00	1,018.93	617.50			401.43
	2,012.00				2,012.00
	9,000.00	877.90			8,122.10
2,595.85	2,715.56				2,715.56
	10,393.50	3,492.28			6,901.22
531.50	3,786.77	1,880.56			1,906.21
369,142.72	36,913,385.63	9,868,661.72	29,592.44	172,095.65	26,843,035.82

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS—continued.				
	Brought forward.....		\$27,504,296.79	\$8,922,853.68	\$27,092.44
1	Investigating Indian depredation claims.....		6,142.52	20,000.00	
2	Irrigating ditches, Indian reservations.....		858.31		
3	Irrigating Indian reservations in Arizona, Montana, and Nevada.....		29,425.00		
	Negotiating with—				
4	Creeks for cession of lands to Seminoles.....		32,250.00		
5	Indians for lands.....			15,000.00	
6	Indian tribes, act Feb. 8, 1887.....		5,000.00		
7	Prairie bands of Pottawatomes and Kickapoos of Kansas.....		2,813.54		
8	Negotiating with and civilization of Chippewas of Minnesota (reimbursable).....		18,021.33		
9	Logging on Monomonee Reservation (reimbursable).....				
10	New allotments under act Feb. 8, 1887 (reimbursable).....		36,071.17	40,000.00	
11	New Cheyenne River Agency, S. Dak.....			15,000.00	
	Payment to—				
12	Absentee Shawnees for lands.....		65,000.00		
13	Cheyennes and Arapahoes in Oklahoma.....		400,000.00		
14	Chickasaws for their interest in lands occupied by Cheyennes and Arapahoes in Oklahoma.....		747,862.50		
15	Choctaws for their interest in lands occupied by Cheyennes and Arapahoes in Oklahoma.....		2,243,587.50		
16	Absentee Shawnees, Big Jim's Band.....		13,772.00		
17	Payments of Chippewas of Minnesota for damages.....		150,000.00		
	Payment to—				
18	Cherokee freedmen, Delawares, and Shawnees (reimbursable).....		12,752.00		
19	Friendly Sioux and others for property destroyed.....		99,640.67		
20	Payment of indemnity to Poncas.....		2,326.87		
21	Payment to Kaskaskias, Peorias, Weas, and Piankeshaws.....		523.50		
22	Payment of Kaw or Kansas Indian scrip.....		600.42		
	Payment to—				
23	Kickapoo citizens.....		675.79		
24	Mexican Pottawatomes.....		16,195.91		
25	Pottawatomie citizens.....		5,289.45		
26	Western Miamies.....		12,533.32		
27	Pottawatomes, for Fitch Band.....		2,100.00		
28	Red Cloud and Red Leaf bands of Sioux, for ponies taken by the military.....				
29	Santee Sioux, Mandreau, S. Dak. (reimbursable).....		2,680.00		
30	Sioux of Devil's Lake, for lands.....		79,392.90		
31	Settlers on Wind River Reservation.....		7,157.50		
32	Standing Rock and Cheyenne River Indians, for ponies.....		200,000.00		
33	Senecas, for lands.....		32.41		
34	Pottawatomie citizens in Oklahoma, for lands.....		100,000.00		
35	Sacs and Foxes of the Mississippi in Oklahoma.....		86,000.00		
36	Sacs and Foxes of the Mississippi in Iowa.....		100,000.00		
37	Cœur d'Alene Indians.....		493,500.00		
38	Payment of Sioux Nation for right of way of Chicago, Milwaukee and St. Paul Rwy. Co. Payment to—		15,335.76		
39	Scouts and soldiers of Sisseton, Wahpeton, Medwakanton and Wahpakoota Sioux.....		126,620.00		
40	James Hollen, Hiram Avery, and Joseph Tesson.....		1,500.00		
41	Wyandotte citizens.....		13,000.00		
42	Purchase of fishing station for Warm Springs Indians, Oregon.....		3,000.00		
43	Purchase of lands for Santee Sioux in Nebraska.....		32,000.00		
44	Relief of destitute Indians.....		14,429.53	25,000.00	
45	Relief and civilization of Chippewas in Minnesota (reimbursable).....		58,643.68		
	Carried forward.....		32,891,020.37	9,037,853.68	27,092.44

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$369,142.72	\$36,913,385.63	\$9,868,661.72	\$29,592.44	\$172,095.65	\$26,843,035.82	1
201.52	26,344.04	4,805.58			21,538.46	2
489.05	1,347.36	668.08			679.28	3
409.50	29,834.50	14,504.88			15,329.62	4
	32,250.00				32,250.00	5
1,861.74	16,861.74	14,182.84			2,678.90	6
	5,000.00				5,000.00	7
	2,813.54				2,813.54	8
	18,021.33	13,150.00			4,871.33	9
6,841.75	6,841.75	6,841.75				10
1,394.33	77,465.50	50,710.16			26,755.34	11
	15,000.00	14,990.00			10.00	12
12,096.00	77,096.00	50,000.00			27,096.00	13
25,500.00	425,500.00	409,500.00			16,000.00	14
	747,862.50				747,862.50	15
	2,243,587.50				2,243,587.50	16
	13,772.00	12,231.80			1,540.20	17
	150,000.00	6,000.00			144,000.00	18
7,223.00	19,975.00	17,980.00			1,995.00	19
53.33	99,694.00	99,694.00				20
	2,326.87	600.00			1,726.87	21
	523.50	261.74			261.76	22
	600.42				600.42	23
	675.79				675.79	24
	16,195.91				16,195.91	25
	5,289.45				5,289.45	26
1,421.41	13,944.73	10,782.14			3,162.59	27
2,320.00	2,100.00				2,100.00	28
	2,320.00	1,160.00			1,160.00	29
320.00	3,000.00	2,640.00			360.00	30
	79,392.90	48,170.86			31,222.04	31
	7,157.50	1,275.00			5,882.50	32
	200,000.00				200,000.00	33
	32.41	21.60			10.81	34
	160,000.00	10,951.38			149,048.62	35
5,422.15	91,422.15	82,000.00			9,422.15	36
	100,000.00	35,000.00			65,000.00	37
	493,500.00	483,266.14			10,233.86	38
	15,335.76				15,335.76	39
	126,620.00	126,620.00				40
	1,500.00	1,291.66		208.34		41
	13,000.00				13,000.00	42
	3,000.00				3,000.00	43
	32,000.00				32,000.00	44
3,006.85	42,436.38	8,515.60			33,920.78	45
4,966.51	63,610.19	63,610.19				
442,669.86	42,398,636.35	11,460,087.12	29,592.44	172,303.99	30,736,652.80	

BALANCES OF APPROPRIATIONS UNEXPENDED, JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	INTERIOR—INDIANS— continued.				
	Brought forward		\$32,891,020.37	\$9,037,853.68	\$27,092.44
1	Relief of Indians at La Pointe Agency (reimbursable).		72,000.00		
2	Relief of Shebits in Utah		10,000.00		
3	Reservoir at headwaters of the Mississippi, awards to Chippewas and Pillagers and Southwestern bands.		15,663.17		
4	Relief of Sioux of Devil's Lake Agency.				
5	Removal and support of confederated bands of Utes.		19,356.35		
6	Removal of Lembi Indians to Fort Hall Reservation.		5,000.00		
7	Removal of certain Flatheads to Jocko Reservation, Montana (reimbursable).			5,500.00	
8	Sale of lands and removal and support of Iowas and Sacs and Foxes of the Missouri (reimbursable).		10,000.00		
9	Sale and allotment of Umatilla Reservation (reimbursable).		861.08		
10	Surveying and allotting for Indians of Fort Berthold Reservation.			5,000.00	
11	Surveying and allotting for Indian reservations.	1892		40,000.00	
12	Do	1891	3,661.00		
13	Do	1890	5,507.16		
14	Surveying and allotting for Chippewas in Minnesota (reimbursable).		98,903.00	50,000.00	
15	Surveying boundary line for New Crow Reservation.		7,500.00		
16	Surveying and allotting Indian reservations (reimbursable).		45,347.28		
17	Surveying and allotting for Sacs and Foxes of the Mississippi in Oklahoma.		2,000.00		
18	Surveying and allotting for Iowas in Oklahoma.		464.00		
19	Sub-station Shoshone Agency, Wyo.			5,000.00	
20	Surveying a portion of Fort Hall Reservation.		12,000.00		
21	Survey, appraisement, and sale of a portion of Fort Hall Reservation, Idaho (reimbursable).		257.00		
22	Standard samples, Indian service.		2,901.50		
23	Unfinished allotments under act Feb. 8, 1887 (reimbursable).		6.75	10,000.00	
	Total Interior—Indians		33,292,448.66	9,153,353.68	27,092.44
	INTERIOR, PENSIONS,				
24	Army pensions	1892		137,847,417.00	100,000.00
25	Do	1891	3,205,461.45		
26	Do	1890	187,622.54		
27	Do	*1889			
28	Fees of examining surgeons, Army pensions.	1892		1,450,000.00	
29	Do	1891	546.11		
30	Do	1890	415.65		
31	Salaries, pension agents	1892		72,000.00	
32	Do	1891	177.77		
33	Do	1890	66.64		
34	Clerk hire, pension agencies.	1892		400,000.00	
35	Do	1891	24		
36	Do	1890	883.31		
37	Rents, pension agencies	1892		18,200.00	
38	Do	1891	787.67		
39	Do	1890	5,734.50		
40	Fuel, pension agencies	1892		750.00	
41	Do	1891	554.95		
42	Do	1890	261.91		
43	Lights, pension agencies	1892		750.00	
44	Do	1891	404.90		
45	Do	1891	319.84		
46	Contingent expenses, pension agencies.	1892		35,000.00	
47	Do	1891	58		
48	Do	1890	81.44		
49	Do	*1889			
50	Arrears of Army pensions		231,288.58		
51	Arrears of Navy pensions		71,251.39		
	Carried forward		3,705,839.47	139,824,117.00	100,000.00

* And prior years

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$442,660.86	\$42,398,636.35	\$11,460,087.12	\$29,592.44	\$172,303.99	\$30,736,652.80	1
	72,000.00				72,000.00	
	10,000.00	7,624.25			2,375.75	2
	15,663.17		15,663.17			3
14.32	14.32			14.32		4
	19,356.35				19,356.35	5
	5,000.00				5,000.00	6
	5,500.00	5,500.00				7
	10,000.00	1,000.00			9,000.00	8
	861.08				861.08	9
	5,000.00				5,000.00	10
434.75	40,434.75	18,628.62			21,806.13	11
618.90	4,279.90	181.00			4,098.90	12
	5,507.16	1,926.18		3,580.98		13
	148,903.00	57,819.88			91,083.12	14
	7,500.00	3,516.45			3,983.55	15
78.26	45,425.54	29,667.14			15,758.40	16
24.00	2,024.00	1,999.24			24.76	17
	464.00	464.00				18
	5,000.00				5,000.00	19
	12,000.00				12,000.00	20
	257.00	.52			256.48	21
	2,901.50	11.67			2,889.83	22
1,550.63	11,557.38	7,542.32			4,015.06	23
445,390.72	42,828,285.50	11,595,968.39	45,255.61	175,899.29	31,011,162.21	
528,731.07	138,476,148.07	135,198,606.30	600,000.00		2,677,541.77	24
5,361,197.14	8,566,658.59	6,584.55			8,560,074.04	25
16,546.05	204,168.59	4,193.93		199,974.66		26
17,967.78	17,967.78			17,967.78		27
35.00	1,450,035.00	1,450,000.00			35.00	28
10,131.01	10,677.12	557.00	10,000.00		120.12	29
2.00	417.65	411.00		6.65		30
	72,000.00	72,000.00				31
144.45	322.22				322.22	32
	66.64	44.44		22.20		33
	400,000.00	391,648.67			8,351.33	34
14,279.09	14,279.33	11.00			14,268.33	35
	883.31			883.31		36
550.00	18,750.00	17,725.00			1,025.00	37
	767.67				767.67	38
	5,734.50			5,734.50		39
	750.00	150.00			600.00	40
42.30	597.25				597.25	41
	261.91			261.91		42
	750.00	400.00			350.00	43
59.33	464.23				464.23	44
	319.84			319.84		45
70.29	35,070.29	33,544.60			1,525.69	46
1,281.86	1,282.44	395.25			887.19	47
	81.44			81.44		48
1.50	1.50			1.50		49
10,436.41	241,724.99	8,000.00		233,724.99		50
	71,251.39			71,251.39		51
5,961,475.28	149,591,431.75	137,194,271.74	610,000.00	530,230.17	11,266,929.84	

† Transferred to "Reservoirs at Headwaters of the Mississippi" War Ledger.

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
INTERIOR—PENSIONS—continued.					
Brought forward			\$3,705,839.47	\$139,824,117.00	\$100,000.00
1	Navy pensions.....	1892		2,441,215.00	1,158,785.00
2	Do.....	1891	96,578.73		
3	Do.....	1890	88,299.80		
4	Fees of examining surgeons, Navy pensions.....	1892		50,000.00	
5	Do.....	1891	100.85		10,000.00
6	Do.....	1890	819.88		
7	Mexican war pensions.....	*1888			
8	Adjusting quarterly pension payments.....				
9	Navy pension fund.....		32,988.75		
Total pensions			3,924,627.48	142,315,332.00	1,268,785.00
MILITARY ESTABLISHMENT.					
10	Pay, etc., of the Army, certified claims		106.52		
11	Do.....	*1889			7,138.53
12	Do.....	*1889			
13	Do.....	1890	68,552.03		
14	Pay, etc., of the Army, transfer account.....	1890			
15	Do.....	1891			
16	Do.....	1891	83,265.40		
17	Do.....	1892		13,227,679.19	
18	Pay of the Military Academy.....	1890	12,349.47		
19	Do.....	1891	22,543.78		
20	Do.....	1892		231,436.09	
21	Pay of two and three years' volunteers.....	*1871			3,670.04
22	Do.....	*1871			
23	Pay of two and three years' volunteers, certified claims.....		95.38		
24	Do.....	1890			
25	Do.....	1891			
26	Do.....	1892		695,223.80	
27	Bounty to volunteers, their widows and legal heirs, certified claims.....		307.26		
28	Do.....	1890			
29	Do.....	1892		275,095.00	
30	Do.....	1891			
31	Do.....	*1871			100.00
32	Do.....	*1871			
33	Bounty under act of July 28, 1866.....				
34	Bounty under act of July 28, 1866, certified claims.....	1892		56,810.00	
35	Do.....				
36	Do.....	1890			
37	Do.....	1891			
38	Bounty to the Fifteenth and Sixteenth Missouri Cavalry Volunteers (indefinite).....			600.00	
39	Draft and substitute fund.....	*1871			478,734.70
40	Extra pay to officers and men who served in the Mexican war (indefinite).....			1,000.00	
41	Three months' pay proper (indefinite).....			300.00	
42	Subsistence of the Army.....	*1889			
43	Do.....	*1889			
44	Do.....	1890	344,570.10		
45	Subsistence of the Army, transfer account.....	1890			
46	Subsistence of the Army.....	1891	77,518.65		
47	Subsistence of the Army, transfer account.....	1891			
48	Do.....	1892			
49	Subsistence of the Army.....	1892		1,745,000.00	
50	Regular supplies, Quartermaster's Department.....	*1889			
51	Do.....	*1889			
52	Do.....	1890	94,979.60		
53	Do.....	1891	242,042.40		
54	Do.....	1892		2,678,000.00	
55	Incidental expenses of the Quartermaster's Department.....	*1889			44.23
56	Do.....	*1889			
57	Do.....	1890	21,876.96		
58	Do.....	1891	16,803.20		
59	Do.....	1892		675,000.00	
60	Barracks and quarters, Fort Myer, Va.....				
Carried forward			985,010.75	19,586,144.08	489,687.50

*And prior years.

†\$558,785 brought from Navy pension fund, Navy ledger.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$5,961,475.28	\$149,591,431.75	\$137,194,271.74	\$610,000.00	\$530,230.17	\$11,266,929.84	1
809.36	3,600,809.36	3,479,535.35	100,000.00		21,274.01	2
179,062.76	275,641.49	520.93			275,120.56	3
.....	88,299.80			88,299.80		4
.....	50,000.00	50,000.00				5
.....	10,101.41	10,100.00			1.41	6
.....	819.88			819.88		7
25.00	25.00			25.00		8
2.27	2.27				2.27	9
.....	32,988.75				32,988.75	
6,141,375.23	153,650,119.71	140,724,428.02	710,000.00	619,374.85	11,596,316.84	
578.58	685.10	94.15			590.95	10
129.70	7,268.23	7,268.23				11
17,555.94	17,555.94			17,555.94		12
28,994.31	97,546.34	11,551.74		85,994.60		13
3,375.00	3,375.00		3,375.00			14
3,375.00	3,375.00		3,375.00			15
223,837.48	307,102.88	131,390.27			175,712.61	16
146,818.20	13,374,497.39	13,058,452.55			316,044.84	17
0,883.68	19,233.15			19,233.15		18
1,000.00	23,543.78	595.02			22,948.76	19
505.80	231,941.89	208,000.00			23,941.89	20
43.94	3,713.98	3,713.98				21
1,140.43	1,140.43			1,140.43		22
5,772.31	5,807.09	54.52			5,813.17	23
422.08	422.08	22.08			400.00	24
3,003.73	3,003.73	2,429.96			573.77	25
114.23	695,338.03	695,338.03				26
19,604.42	19,911.68	189.50			19,722.18	27
2,071.25	2,071.25	71.25			2,000.00	28
13,190.00	288,285.00	288,285.00				29
35,502.68	35,502.68	1,725.55			33,777.13	30
1,282.29	1,282.29			1,282.29		31
185.00	285.00	285.00				32
1,007.93	1,007.93			1,007.93		33
10,090.00	66,900.00	66,900.00				34
2,414.91	2,414.91				2,414.91	35
320.04	320.04	100.00			220.04	36
9,148.35	9,148.35	1,500.00			7,648.35	37
400.00	1,000.00	1,000.00				38
.....	478,734.70	478,734.70				39
1,000.00	2,000.00	2,000.00				40
1,700.00	2,000.00	2,000.00				41
289.05	289.05			289.05		42
1,852.20	1,852.20	8.36	1,843.84			43
39,061.99	383,632.09	532.51		383,099.58		44
6.85	6.85		6.85			45
166,262.14	243,780.79	34,711.52			209,069.27	46
1.26	1.26		1.26			47
.....	.....	.....	.....	.....	.....	48
7,792.47	1,752,792.47	1,702,202.59			50,589.88	49
1,794.60	1,794.60	339.59	1,455.01			50
386.16	386.16			386.16		51
3,651.88	98,631.48	885.64		97,745.84		52
140,414.53	382,456.93	64,814.93			317,642.00	53
126,895.34	2,804,895.34	2,397,054.18			407,841.16	54
94.37	138.60	138.60				55
58.04	58.04			58.04		56
3,320.89	25,197.85	6,232.79		18,965.06		57
13,583.19	30,386.39	6,982.19			23,404.20	58
272.91	675,272.91	630,217.21			45,055.70	59
7.00	7.00				7.00	60
1,047,212.40	22,108,054.73	19,805,821.64	10,057.21	626,758.07	1,665,417.81	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
1	Brought forward		\$985, 010. 75	\$19, 586, 144. 08	\$489, 637. 50
2	Barracks and quarters	*1889			
3	Do	*1889			
4	Do	1890	10, 463. 44		
5	Do	1891	28, 052. 51		
6	Do	1892		725, 000. 00	
	Transportation of the Army and its supplies, (certified claims)		1, 011. 82		
7	Do	1889	2, 373. 11		
8	Do	*1889			
9	Do	*1889			
10	Do	1890	424. 53		
11	Do	1891	426, 363. 72		
12	Do	1892		2, 750, 000. 00	
13	Transportation of the Army and its supplies, Pacific railroads	1890		47, 288. 21	
14	Do	*1889			
15	Do	*1889		4, 900. 28	
16	Do	1891		119, 480. 56	
17	Do	1892		4, 763. 25	
18	Horses for cavalry and artillery	*1889			
19	Do	*1889			
20	Do	1890	3, 008. 44		
21	Do	1891	31, 158. 27		
22	Do	1892		150, 000. 00	
23	Clothing and camp and garrison equipage	*1889			
24	Do	*1889			
25	Do	1890	3, 047. 62		
26	Do	1891	76, 390. 26		
27	Do	1892		1, 175, 000. 00	
28	Shooting galleries and ranges	1889	4, 496. 05		
29	Do	*1889			1. 25
30	Do	1890	705. 96		
31	Do	1891	204. 66		
32	Do	1892		5, 000. 00	
33	Rifle range, Fort Sheridan, Ill.		252. 00		
34	Purchase of land for target ranges, Fort McPherson, Ga.		10, 500. 00		
35	National cemeteries	1890	1, 752. 97		
36	Do	*1889			
37	Do	*1885			. 27
38	Do	1891	1, 729. 16		
39	Do	1892		100, 000. 00	
40	Pay of superintendents of national cemeteries	1890	202. 49		
41	Do	1891	106. 17		
42	Do	1892		61, 100. 00	
43	Headstones for graves of soldiers		59, 967. 27	10, 000. 00	
44	Headstones for graves of soldiers, transfer account				4. 28
45	Burial of indigent soldiers			1, 500. 00	
46	National cemetery at Hampton, Va.		9, 750. 00	2, 000. 00	
47	Battle lines and sites for tablets at Antietam	*1889	15, 000. 00		
48	Levee at Brownsville National Cemetery, Texas				
49	Repairing roads to national cemeteries		9, 004. 69	15, 000. 00	
	Road to national cemetery—				
50	Near Beverly, N. J.		451. 44		
51	At Hampton, Va.		2, 000. 00		
52	Near Fredericksburg, Va.		4, 500. 00		
53	At Port Hudson, La.		13, 400. 00		
54	Presidio of San Francisco, Cal			10, 000. 00	
	Road from—				
55	Antietam to the national cemetery, Maryland		3. 12		
56	Natchez to the national cemetery, Mississippi		106. 29		
57	New Berne to the national cemetery, North Carolina		12. 95		
58	Alexandria to the national cemetery, Virginia		7, 000. 00		
59	Staunton to the national cemetery, Virginia		6, 000. 00		
	Carried forward		1, 720, 449. 69	24, 767, 236. 38	489, 693. 30

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,047,212.40	\$22,108,054.73	\$19,805,821.64	\$10,057.21	\$626,758.07	\$1,665,417.81	1
.17	.17			.17		2
1.25	1.25		1.25			3
4,166.43	14,629.87	3,742.90		10,886.97		4
11,594.06	39,646.57	37,846.68			1,799.89	5
3,939.86	728,939.86	622,315.05			106,624.81	6
	1,011.82				1,011.82	7
	2,373.11	2,373.11				8
267.97	267.97			267.97		9
802.50	802.50	396.92	405.58			10
11,733.15	12,157.68	12,157.68				11
121,410.14	547,773.86	275,119.71			272,654.15	12
27,242.11	2,777,242.11	2,036,391.87			740,850.24	13
3.72	47,291.93	47,291.93				14
31.42	31.42		31.42			15
	4,900.28	4,900.28				16
3.88	119,484.44	119,484.44				17
	4,763.25	4,763.25				18
137.50	137.50			137.50		19
50.00	50.00		50.00			20
	3,008.44			3,008.44		21
296.14	31,454.41	9,122.75			22,331.66	22
1,263.40	151,263.40	66,483.63			84,779.77	23
383.16	383.16			383.16		24
6.00	6.00		6.00			25
640.15	3,687.77	3,262.63		425.14		26
58,521.93	134,912.19	126,091.54			8,820.65	27
278,577.07	1,453,577.07	1,296,797.61			156,779.46	28
	4,496.05				4,496.05	29
	1.25	1.25				30
.60	706.56			706.56		31
91.66	296.32	93.36			202.96	32
.46	5,000.46	4,968.12			32.34	33
8.83	260.83	252.00			8.83	34
	16,500.00				16,500.00	35
59.56	1,812.53	396.07		1,416.46		36
6.66	6.66			6.66		37
	.27	.27				38
193.62	1,922.78	1,849.51			73.27	39
	100,000.00	98,827.18			1,172.82	40
	202.49			202.49		41
307.00	413.17				413.17	42
	61,160.00	60,241.67			918.33	43
	69,967.27	20,529.43			49,437.84	44
	4.28	4.28				45
	1,500.00	1,500.00				46
	11,750.00	11,750.00				47
	15,000.00	7,500.00			7,500.00	48
243.00	243.00				243.00	49
	24,004.69	5,792.58			18,212.11	50
	451.44				451.44	51
	2,000.00				2,000.00	52
1.35	4,501.35	4,500.00			1.35	53
	13,400.00	13,400.00				54
	10,000.00	9,000.00			1,000.00	55
	3.12				3.12	56
	106.29	22.64			83.65	57
	12.95	3.00			9.95	58
3.84	7,003.84	7,000.00			3.84	59
234.81	6,234.81	6,000.00			234.81	
1,569,435.80	28,546,815.17	24,727,994.98	10,551.46	644,199.59	3,164,069.14	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward		\$1,720,449.69	\$24,767,236.38	\$489,693.30
	Road from—				
1	National cemetery near Mound City to Mounds Junction, Ill.			10,000.00	
2	Approaches to the national cemetery, Culpeper, Va.				
3	Approaches to the national cemetery, Danville, Va.				
4	Road to the signal station on Pike's Peak, Colorado.		10,000.00		
5	Survey of road from Aqueduct Bridge to Mount Vernon.		2,112.71		
6	Construction and repair of hospitals.	*1889			
7	Do	1891	26,170.34		
8	Do	1892		75,000.00	
9	Quarters for hospital stewards	1890	66.23		
10	Do	1891	556.20		
11	Do	1892		12,000.00	
12	Medical and Hospital Department.	*1889			
13	Do	1890			
14	Do	1891	8,004.58		
15	Do	1892	50,753.22		
16	Library, Surgeon-General's Office.	1890		200,000.00	
17	Army Medical Museum.	1890		10,000.00	
18	Do	1891			
19	Do	1892		5,000.00	
20	Artificial limbs	*1889			
21	Do	*1889			2.20
22	Do	1890	397.76		
23	Do	1891	5,634.65		
24	Do	1892		366,650.00	
25	Appliances for disabled soldiers.	1890	250.00		
26	Do	1891			
27	Do	1892		2,000.00	
28	Appliances for disabled soldiers (indefinite).			11,003.00	
29	Ordnance service	1890	5.91		
30	Do	1891			
31	Do	1892		80,000.00	
32	Ordnance material (proceeds of sales)		378,486.19	63,137.55	
33	Powder and projectiles (proceeds of sales)		5,340.27		
34	Ordnance stores, ammunition	1890	55.01		
35	Do	1891	1.32		
36	Do	1892		150,000.00	
37	Ordnance stores, equipments.	1890	47.11		
38	Do	1891	99.59		
39	Do	1892		100,000.00	
40	Ordnance stores, manufacture, etc.	1890	2.00		
41	Do	1891	14,232.00		
42	Do	1892		100,000.00	
43	Ordnance stores, preservation	1892		5,000.00	
44	Ordnance stores, repairs	1892		5,000.00	
45	Ordnance stores for Washington and Maine.		373.39		
46	Arming and equipping the militia, permanent.		274,523.23	400,000.00	
47	Arming and equipping the militia, prior to July 1, 1887.		6,596.75		
48	Ammunition for morning and evening gun	1890			
49	Do	1891	15,948.00		
50	Do	1892		20,600.00	
51	Artillery targets.			5,000.00	
52	Armament of fortifications		5,001,487.73		
53	Manufacture of arms		41,363.30	400,000.00	
54	Powder depot, Dover, New Jersey.		19,299.92		
55	Seacoast batteries for instruction of militia.				
56	Board on fortifications or other defenses.		28,470.77		
57	Board on army gun factories.		2,907.40		
58	Board of Ordnance and Fortification.		150,000.00	5,000.00	
59	Testing machine.	1892		10,000.00	
60	Proving ground, Sandy Hook, New Jersey.		62,617.00	19,000.00	
61	Machine guns.	1890	200.00		
62	Do	1891	19,955.20		
63	Do	1892		20,000.00	
64	Mountain guns	1892		16,000.00	
65	Pneumatic dynamite guns		587,361.45		
	Carried forward		8,433,788.92	26,857,626.93	489,695.50

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$1,569,435.80	\$28,546,815.17	\$24,727,994.98	\$10,551.46	\$644,199.59	\$3,164,069.14
.....	10,000.00	.....	.....	.....	10,000.00 1
.24	.24	.....	.....	.....	.24 2
442.28	442.28	.....	.....	.....	442.28 3
.....	10,000.00	.....	.....	.....	10,000.00 4
.....	2,112.71	.....	.....	.....	2,112.71 5
1.80	1.80	.....	.....	1.80	..... 6
2,649.98	28,820.32	28,630.26	.....	.....	190.06 7
374.26	75,374.26	61,325.10	.....	.....	14,049.16 8
9.00	75.23	6.93	.....	68.30	..... 9
161.70	717.90	190.00	.....	.....	527.90 10
2,638.67	14,638.67	13,096.34	.....	.....	1,542.33 11
893.32	893.32	.....	.....	893.32	..... 12
6,793.98	14,798.56	.....	.....	14,798.56	..... 13
19,932.99	70,686.21	51,531.14	.....	.....	19,155.07 14
9,364.96	209,364.96	182,661.00	.....	.....	26,703.96 15
.....	10,000.00	9,514.96	.....	.....	485.04 16
.13	.13	.....	.....	.13	..... 17
4.15	4.15	.....	.....	.....	4.15 18
.....	5,000.00	4,850.60	.....	.....	149.40 19
4,160.87	4,160.87	.....	.....	4,160.87	..... 20
.....	2.20	2.20	.....	.....	..... 21
.....	397.76	50.00	.....	347.76	..... 22
.....	5,634.65	4,263.67	.....	.....	1,370.98 23
.....	366,650.00	360,125.00	.....	.....	6,525.00 24
272.81	522.81	.....	.....	522.81	..... 25
3.00	3.00	3.00	.....	.....	..... 26
.....	2,000.00	2,000.00	.....	.....	..... 27
.....	11,003.00	11,003.00	.....	.....	..... 28
.....	5.91	.....	.....	5.91	..... 29
68.01	68.01	.....	.....	.....	68.01 30
.....	80,000.00	80,000.00	.....	.....	..... 31
15.12	441,638.86	40,994.19	.....	.....	400,644.67 32
30.00	5,370.27	1,136.27	.....	.....	4,234.00 33
6,446.39	6,501.40	.....	.....	6,501.40	..... 34
5.90	7.22	.....	.....	.....	7.22 35
779.76	150,779.76	150,768.30	.....	.....	11.46 36
.....	47.11	.....	.....	47.11	..... 37
151.76	251.35	142.90	.....	.....	108.45 38
3,388.63	103,388.63	103,320.56	.....	.....	68.07 39
2.31	4.31	.....	.....	4.31	..... 40
2.00	14,254.00	14,252.00	.....	.....	2.00 41
260.26	100,260.26	100,127.26	.....	.....	133.00 42
.....	5,000.00	5,000.00	.....	.....	..... 43
225.00	5,225.00	5,225.00	.....	.....	..... 44
.....	373.39	.....	.....	.....	373.39 45
.....	674,523.23	416,128.18	.....	.....	258,395.05 46
8,219.65	14,816.40	38.82	.....	.....	14,777.58 47
.....	.08	.....	.....	.08	..... 48
.....	15,948.00	15,948.00	.....	.....	..... 49
.....	20,600.00	3,156.37	.....	.....	17,443.63 50
.....	5,000.00	2,571.29	.....	.....	2,428.71 51
4,493.30	5,005,981.03	1,473,186.77	.....	.....	3,532,794.26 52
202,431.43	643,794.73	567,651.63	.....	.....	76,143.10 53
.....	19,299.92	.....	.....	.....	19,299.92 54
526.32	526.32	.....	.....	526.32	..... 55
.....	28,470.77	.....	.....	.....	28,470.77 56
.....	2,907.40	.....	.....	.....	2,907.40 57
.....	155,000.00	39,898.54	.....	.....	115,101.46 58
5.50	10,005.50	10,005.50	.....	.....	..... 59
.....	81,617.00	76,391.76	.....	.....	5,225.24 60
.....	200.00	.....	.....	200.00	..... 61
.....	19,955.20	19,800.00	.....	.....	155.20 62
.....	20,000.00	19,832.40	.....	.....	167.60 63
.....	16,000.00	.....	.....	.....	16,000.00 64
.....	587,361.45	.....	.....	.....	587,361.45 65
1,844,191.36	37,625,302.71	28,602,823.92	10,551.46	672,278.27	8,339,649.06

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward.....		\$8,433,788.92	\$26,857,626.93	\$489,695.50
1	Torpedo howitzers.....		15,000.00		
2	Repairs of arsenals.....	1890	41		
3	Do.....	1891			
4	Do.....	1892		45,000.00	
5	Army Gun Factory, Watervliet Arsenal, West Troy, N. Y.....		1,215,761.69		
6	Augusta Arsenal, Augusta, Ga.....			3,443.70	
7	Columbia Arsenal, Columbia, Tenn.....		83,753.54		
8	Frankford Arsenal, Philadelphia, Pa.....			5,000.00	
9	Kennebec Arsenal, Augusta, Me.....		519.30		
10	Rock Island Arsenal, Rock Island, Ill.....		154,745.29	17,500.00	
11	Springfield Arsenal, Springfield, Mass.....		68,000.00	141,639.54	
12	Indianapolis Arsenal, Indianapolis, Ind.....			30,110.00	
13	Watervliet Arsenal, West Troy, N. Y.....		3,400.00	5,000.00	
14	Current and ordinary expenses, Military Academy.....	1890			
15	Do.....	(1891)	600.00		
16	Do.....	(1892)		62,576.60	
17	Miscellaneous items and incidental expenses, Military Academy.....	1890			
18	Do.....	1891	7.30		
19	Do.....	(1891)	100.00		
20	Do.....	(1892)		18,770.00	
21	Buildings and grounds, Military Academy.....	*1889			
22	Do.....	1890			
23	Do.....	1891	83,326.00		
24	Do.....	(1891)	20,500.00		
25	Do.....	(1892)		65,672.70	
26	New academic building, Military Academy.....		474,000.00		
27	New gymnasium, Military Academy.....		46,500.00		
28	Hotchkiss gun for Military Academy.....	1892		2,415.00	
29	Preservation and repair of fortifications.....		95,668.45		
30	Plans of fortifications.....		7,750.00		
31	Rock Island bridge, Rock Island, Ill.....		10,279.92	14,200.48	
32	Engineer depot at Willet's Point, N. Y., incidental.	1892		5,000.00	
33	Engineer depot at Willet's Point, N. Y., instruments.	1892		2,000.00	
34	Engineer depot at Willet's Point, N. Y., materials.	1892		3,500.00	
35	Engineer depot at Willet's Point, N. Y., library.	1890	14.80		
36	Do.....	1891			
37	Do.....	1892		500.00	
38	Engineer depot at Willet's Point, N. Y., storehouse.			16,000.00	
39	Torpedoes for harbor defense.....		568,117.74		
40	Sea walls and embankments.....		9,750.25		
41	Sea walls, Governor's Island, New York Harbor.		45,000.00		
42	Construction of a counterpoise battery.....		37,400.00		
43	Gun and mortar batteries.....		1,824,841.96		
44	Survey of northern and northwestern lakes.....	1890	4,424.40		
45	Do.....	1891	10,107.20		
46	Do.....	1892		12,000.00	
47	Survey for Deep Water Harbor, Gulf of Mexico.		766.96		
48	Improvement of Yellowstone National Park.....		25,000.10	75,000.00	
49	Chickamauga and Chattanooga National Park.....		104,753.08	200,000.00	
50	Reprinting war maps.....	1890	98.02		
51	Contingencies of the Army.....	1890	1,466.85		
52	Do.....	1891	1,687.15		
53	Do.....	1892		15,000.00	
54	Expenses of recruiting.....	1890	16,780.49		
55	Do.....	1891	41,798.18		
56	Do.....	1892		130,000.00	
57	Expenses of the Commanding General's office.	1892		1,750.00	
58	Contingencies, headquarters of military divisions and departments.	1892		3,000.00	
	Carried forward.....		13,305,708.00	27,732,704.95	489,695.50

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,844,191.36	\$37,625,302.71	\$28,602,823.92	\$10,551.46	\$672,278.27	\$8,339,649.06	1
	15,000.00				15,000.00	2
	.41			.41		3
3.08	3.08				3.08	4
	45,000.00	45,000.00				5
	1,215,761.69	627,060.68			588,701.01	6
						7
	3,443.70	3,443.70				8
	33,753.54	33,753.54				9
	5,000.00	5,000.00				10
	519.30			519.30		11
	172,245.29	159,920.00			12,325.29	12
	209,639.54	119,583.62			90,055.92	13
	30,110.00	28,769.56			1,340.44	14
	8,400.00	5,030.00			3,370.00	15
3,442.88	3,442.88			3,442.88		16
						17
	600.00	600.00				18
					5.75	19
95.83	62,672.43	62,666.68				20
756.63	756.63			756.63		21
						22
	7.30				7.30	23
	100.00	100.00				24
	18,770.00	18,770.00				25
	27.96			27.96		26
147.37	147.37			147.37		27
	33,326.00	33,326.00				28
	20,500.00	20,500.00				29
	65,672.70	65,672.70				30
	474,000.00	71,479.81			402,520.19	31
	46,500.00	46,500.00				32
	2,415.00	2,327.33			87.67	33
11,460.21	107,128.66	81,878.83			25,249.83	34
	7,750.00	4,600.00			3,150.00	35
	24,480.40	16,950.48			7,529.92	36
	5,000.00	5,000.00				37
						38
	2,000.00	2,000.00				39
	3,500.00	3,500.00				40
						41
	14.80			14.80		42
						43
2.50	2.50				2.50	44
	500.00	250.00			250.00	45
	16,000.00	12,800.00			3,200.00	46
						47
20,302.35	588,420.09	184,735.21			403,684.88	48
	9,750.25	2,000.00			7,750.25	49
	45,000.00	38,000.00			7,000.00	50
						51
	37,400.00				37,400.00	52
35,592.64	1,860,434.60	766,980.77			1,093,453.83	53
	4,424.40			4,424.40		54
	10,108.40	300.00			9,808.40	55
1.20	12,021.72	11,721.72			300.00	56
21.72	766.96				766.96	57
						58
968.31	100,968.41	100,449.43			518.98	59
	304,753.08	165,824.00			138,929.08	60
						61
	98.02				98.02	62
2,992.29	4,459.14			4,459.14		63
	1,687.15	1,279.16			407.99	64
	15,000.00	12,682.48			2,317.52	65
1.00	10,781.49	20.80		10,760.69		66
1.43	41,799.61	3,121.63			38,677.98	67
34.36	130,034.36	117,603.63			12,430.73	68
	1,750.00	1,750.00				69
100.00	3,100.00	3,100.00				70
						71
1,920,143.12	43,448,251.57	31,488,875.68	10,551.46	702,831.85	11,245,992.58	72

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
MILITARY ESTABLISHMENT—continued.					
1	Brought forward.....	1890	\$13,305,708.00	\$27,732,704.95	\$489,695.50
2	Contingencies of the Adjutant-General's Department.	1891	18.80		
3	Do.....	1890	12.00		
4	Contingencies of the Inspector-General's Department.	1890			
5	Expenses of military convicts.....	1891	2,405.87		
6	Do.....	1892	1,771.72	5,000.00	
7	Do.....	1890	8,159.80		
8	Support of military prison at Fort Leavenworth, Kans.	1891	11,125.26		
9	Do.....	1892		83,200.00	
10	Publication of the Official Records of the War of the Rebellion.	1891	35,439.62		
11	Do.....	1892		235,000.00	
12	Support of National Home for Disabled Volunteer Soldiers.	1890	56,176.50		
13	Do.....	1891			
14	Do.....	1892		2,447,093.95	
15	State or Territorial Homes for Disabled Soldiers and Sailors.	1892		500,000.00	
16	Wharf at Fortress Monroe, Va.....		28,340.80		
17	Sewerage system, Fortress Monroe, Va.....		24,500.00		
18	Bridge over Mill Creek, Fortress Monroe, Va.....		115.78		
19	Protection of shore, Fortress Monroe, Va.....		22,000.00		
20	Artesian well, Fortress Monroe, Va.....		6,000.00		
21	Artillery School, Fortress Monroe, Va.....	1892		5,000.00	
22	Do.....	1891			
23	Infantry and Cavalry School, Fort Leavenworth, Kans.			1,500.00	
24	Military posts.....		113,622.24	745,000.00	
25	Military post near Chicago, Ill.....		346.66		
26	Military post near Newport, Ky. (site).....		11,972.05		
27	Military post near Newport, Ky. (buildings).....		13,339.51		
28	Military post, Atlanta, Ga.....		75,000.00		
29	Military post, Fort Snelling, Minn.....		15,000.00		
30	Military post, Fort Bliss, Tex.....		148,959.00		
31	Military post, Helena, Mont.....			100,000.00	
32	Military post, Fort Omaha, Nebr.....		113,383.54		
33	Military post, Fort Sidney, Nebr.....		15,004.86		
34	Military post near Denver, Colo.....		5.83		
35	Military post, Plattsburg, N. Y.....		200,000.00		
36	Military post, Eagle Pass, Tex. (site).....			20,000.00	
37	Purchase of Fort Brown Reservation, Tex.....		160,000.00		
38	Fort Brady military post, Mich.....		96,837.60		
39	Officers' quarters, military post, Columbus, Ohio.		471.90		
40	Purchase of buildings at military posts.....			50,000.00	
41	Land for military post at Madison Barracks, N. Y.			10,000.00	
42	Purchase of sites for seacoast defenses.....		100.28		
43	Sites for fortification and seacoast defenses.....		746,101.64		
44	Water supply, Fort D. A. Russell, Wyo.....		2,958.15		
45	Capture of Jefferson Davis.....		1,503.38		
46	Providing for the comfort of sick and discharged soldiers, certified claims.		1.92		
47	Examination of claims of States and Territories under act of June 27, 1882.		5,689.75		
48	Services and supplies of Montana volunteers in Nez Percés Indian war.		657.00		
49	Military stores for Montana militia.....		11,792.20		
50	Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities.		224.25		
51	Investigating the mining debris question in California.				
52	Relief of sufferers from overflow of Mississippi River and its tributaries.		582.79		
53	Tents for sufferers from floods in Arkansas, Mississippi, and Louisiana.				
54	Awards for quartermaster's stores taken by the army in Tennessee.		130.00		
Carried forward.....			15,235,458.79	31,934,498.90	489,695.50

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,920,143.12	\$43,448,251.57	\$31,488,875.68	\$10,551.46	\$702,831.85	\$11,245,992.58	1
12.00	30.80			30.80		
63.88	75.88	12.00			63.88	2
7.70	7.70			7.70		3
	2,405.87			2,405.87		4
	1,771.72	750.28			1,021.44	5
	5,000.00	1,603.80			3,396.20	6
	8,159.80	4.65		8,155.15		7
3,665.39	14,790.65	2,577.00			12,213.65	8
	83,200.00	75,032.22			8,167.78	9
	35,439.62	35,439.62				10
	235,000.00	152,000.00			83,000.00	11
	56,176.50	2,993.46		53,183.04		12
173,006.94	173,006.94	2,416.93			170,590.01	13
	2,447,093.95	2,235,041.08			212,052.87	14
	500,000.00	458,333.34			41,666.66	15
	28,340.80				28,340.80	16
402.10	24,902.10				24,902.10	17
	115.78				115.78	18
9,175.82	31,175.82	31,175.82				19
	6,000.00				6,000.00	20
	5,000.00	5,000.00				21
.50	.50			.50		22
	1,500.00	1,500.00				23
9,473.19	868,095.43	520,083.51			348,011.92	24
	346.66				346.66	25
	11,972.05	11,834.00			138.05	26
	13,339.51				13,339.51	27
	75,000.00				75,000.00	28
	15,000.00				15,000.00	29
	148,959.00	4,409.69			144,549.31	30
	100,000.00				100,000.00	31
	113,383.54	13,650.00			99,733.54	32
	15,004.86				15,004.86	33
	5.83				5.83	34
	200,000.00				200,000.00	35
	20,000.00				20,000.00	36
	160,000.00				160,000.00	37
	96,837.60	61,802.00			35,035.60	38
	471.90				471.90	39
	50,000.00	40,272.52			9,727.48	40
	10,000.00	10,000.00				41
	100.28				100.28	42
8,334.26	754,435.90	584,424.03			170,011.87	43
	2,958.15				2,958.15	44
	1,503.38				1,503.38	45
	1.92				1.92	46
	5,689.75				5,689.75	47
	657.00				657.00	48
	11,792.29				11,792.29	49
	224.25				224.25	50
3,766.01	3,766.01				3,766.01	51
	582.79	130.81			451.98	52
.8.10	8.10	6.98			1.12	53
	130.00				130.00	54
2,128,059.01	49,787,712.20	35,739,369.42	10,551.46	766,614.91	13,271,176.41	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
MILITARY ESTABLISHMENT—continued.					
	Brought forward.....		\$15,235,458.79	\$31,934,498.90	\$489,695.50
1	Claims of loyal citizens for supplies furnished during the rebellion.....		6,939.00		
2	Claims for quartermaster's stores and commissary supplies, act July 4, 1864.....		2,323.10		
3	Claims of officers and men of the army for the destruction of private property.....			1,406.48	
4	Horses and other property lost in the military service, certified claims.....		3,982.95		
5	Commutation of rations to prisoners of war in rebel States and soldiers on furlough, (certified claims.).....		1,902.01		
6	Do.....	1892		26 014.50	
7	Collecting, drilling, and organizing volunteers.....	*1871			
8	Arms and quartermaster's stores for the State of Wyoming.....		5,666.64		
9	Refunding to States expenses incurred in raising volunteers, act July 7, 1861.....				
10	Reimbursing State of Indiana for expenses incurred in enrolling, etc., her militia, act May 29, 1867.....				
11	Stores and supplies taken by the Army; Bowman Act cases.....			337,080.98	
12	Signal Service of the Army.....	1889*			
13	Do.....	1889*			
14	Do.....	1890	27.33		
15	Do.....	1891	20.70		
16	Do.....	1892		7,500.00	
17	Signal Service, pay, etc.....	1890	1,355.45		
18	Do.....	1891			
19	Signal Service, subsistence.....	1889*			
20	Signal Service, regular supplies.....	1889*			
21	Do.....	1890	1,254.65		
22	Do.....	1891	216.58		
23	Signal Service, incidental expenses.....	1889*			
24	Do.....	1890	35.00		
25	Do.....	1891	10.92		
26	Signal Service, transportation.....	1899*			
27	Do.....	1889*			14.30
28	Do.....	1890	53.49		
29	Do.....	1890*			
30	Do.....	1891	2,770.62		
31	Signal Service, barracks and quarters.....	1889*			
32	Signal Service, medical department.....	1890	566.01		
33	Do.....	1889*			
34	Do.....	1891	77.46		
35	Observation and report of storms.....	1889*			
36	Do.....	1890	14,653.37		
37	Do.....	1891	68,924.55		
38	Telegraphic service between Tatoosh Island and Port Angeles, Washington.....		5,800.00		
39	Military telegraph lines.....	1892		15,000.00	
40	Support of Soldiers' Home (indefinite).....			194,254.43	
41	Soldiers' Home, permanent fund.....		2,372,309.29	194,385.45	
42	Soldiers' Home, interest account.....		17,760.64	73,549.29	
43	Damages by the improvement of the Fox and Wisconsin Rivers (certified claims).....		109.00		
44	Relief of Richard Trabue and others.....		113.66		
45	Relief of Washington L. Parvin.....			991.10	
46	Relief of Mary A. Lee, mother of Walter J. Lee.....			1,190.73	
47	Relief of—				
48	Luther M. Blackman.....			395.03	
49	James A. Terrill.....			1,759.66	
50	Edward S. Armstrong.....			1,673.14	
51	Alfred J. Worcester.....			440.20	
52	Removing sunken vessels or craft obstructing or endangering navigation (indefinite).....			31,912.93	
53	Operating and care of canals and other works of navigation (indefinite).....			619,192.18	
53	Examinations, surveys, and contingencies, rivers and harbors.....		147,907.72		
	Carried forward.....		17,890,238.93	33,441,245.00	489,709.80

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,128,059.01	\$49,787,712.20 6,939.00	\$35,730,369.42	\$10,551.46	\$766,614.91	\$13,271,176.41 6,939.00	1
	2,323.10				2,323.10	2
	1,406.48	1,406.48				3
	3,982.95	878.04			3,104.91	4
	1,902.01	588.25		19.00	1,294.76	5
	26,014.50	26,014.50				6
479,095.20	479,095.20		479,095.20			7
	5,666.64				5,666.64	8
44,477.91	44,477.91			44,477.91		9
1,645.10	1,645.10			1,645.10		10
	337,080.98	337,080.98				11
85.45	85.45			85.45		12
2.50	2.50		2.50			13
	27.33			27.33		14
	20.70	6.96			13.74	15
3.00	7,503.60	7,503.60				16
1,169.56	2,525.01			2,525.01		17
9,219.26	9,219.26	1,255.32			7,963.94	18
89.84	89.84			89.84		19
867.96	867.96			867.96		20
1,174.27	2,428.92			2,428.92		21
2,284.29	2,500.87	128.87			2,372.00	22
315.34	315.34			315.34		23
53.70	88.70			73.70	15.00	24
33.92	44.84				44.84	25
597.55	597.55			597.55		26
	14.30	14.30				27
4,181.49	4,234.98	150.29		4,084.69		28
1.39	1.39		1.39			29
3,965.79	6,736.41	3,382.67			3,353.74	30
127.41	127.41			127.41		31
259.30	825.31			825.31		32
205.79	205.79			205.79		33
83.58	161.04	48.41			112.63	34
2,492.09	2,492.09			2,492.09		35
16,602.08	31,255.45	424.79		30,830.66		36
45,983.08	114,907.63	87,826.49			27,081.14	37
242.86	6,042.86	6,042.86				38
	15,000.00	14,965.57			34.43	39
131.02	194,385.45	194,385.45				40
	2,566,694.74	120,900.00			2,445,794.74	41
	91,309.93	72,879.55			18,430.38	42
	109.00			109.00		43
	113.66				113.66	44
	991.10	991.10				45
	1,190.73	1,190.73				46
	395.03	395.03				47
	1,759.66	1,759.66				48
	1,673.14	1,673.14				49
	440.20	440.20				50
11,809.55	43,722.48	43,722.48				51
15,594.64	634,786.82	634,786.82				52
4,384.30	152,292.02	58,318.50			93,973.52	53
2,775,238.83	54,596,432.56	37,358,530.46	489,650.55	858,442.97	15,889,808.58	

BALANCES OF APPROPRIATIONS UNEXPENDED, JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward.....		\$17, 890, 238. 93	\$33, 441, 245. 00	\$489, 709. 80
1	Improving harbor at—				
2	Belfast, Me.....		11, 000. 00		
3	Camden, Me.....		5, 500. 00		
4	Portland, Me.....		40, 000. 00		
5	Rockland, Me.....		29, 000. 00		
6	Rockport, Me.....		4, 500. 00		
7	Improving Mooseabec Bar at Jonesport, Me.		12, 000. 00		
8	Breakwater from Mount Desert to Poreupins Island, Me.		77, 907. 00		
9	Channel in Back Cove, Portland, Me.....		24, 500. 00		
10	Harbor of Refuge at Little Harbor, N. H.		32, 500. 00		
11	Improving harbor at—				
12	Portsmouth, N. H.....		16, 987. 00		
13	Burlington, Vt.....		19, 000. 00		
14	Swanton, Vt.....		326. 93		
15	Boston, Mass.....		135, 300. 00		
16	Chatham, Mass.....		4, 400. 00		
17	Edgartown, Mass.....		1, 400. 00		
18	Gloucester, Mass.....		15, 000. 00		
19	Lynn, Mass.....		10, 000. 00		
20	Nantucket, Mass.....		11, 500. 00		
21	New Bedford, Mass.....		2, 812. 69		
22	Newburyport, Mass.....		17, 000. 00		
23	Plymouth, Mass.....		3, 000. 00		
24	Provincetown, Mass.....		7, 500. 00		
25	Salem, Mass.....		13, 900. 00		
26	Harbor of refuge at Sandy Bay, Cape Ann, Mass.		112, 000. 00		
27	Improving harbor at—				
28	Scituate, Mass.....		10, 000. 00		
29	Vineyard Haven, Mass.....		1, 502. 74		
30	Wareham, Mass.....		1, 812. 42		
31	Wellfleet, Mass.....		4, 000. 00		
32	Harbor of refuge at Point Judith, R. I.		31, 500. 00		
33	Improving harbor at—				
34	Block Island, R. I.....		4, 800. 00		
35	Black Rock, Conn.....		5, 000. 00		
36	Bridgeport, Conn.....		14, 244. 00		
37	Harbor of refuge, Duck Island Harbor, Connecticut.		17, 500. 00		
38	Improving harbor at—				
39	Five-Mile River, Connecticut.....		5, 050. 00		
40	Milford, Conn.....		1, 000. 00		
41	New Haven, Conn.....		500. 00		
42	Breakwater at New Haven, Conn.....		110, 908. 00		
43	Improving harbor at—				
44	Norwalk, Conn.....		4, 000. 00		
45	Stamford, Conn.....		500. 00		
46	Wilson's Point, Conn.....		18, 000. 00		
47	Improving Arthur Kill, between Staten Island and New Jersey, New York and New Jersey.		750. 00		
48	Improving harbor at—				
49	Buffalo, N. Y.....		168, 244. 00		
50	Buttermilk Channel, New York.....		30, 837. 00		
51	Improving Canarsie Bay, New York.....		5, 000. 00		
52	Improving harbor at—				
53	Charlotte, N. Y.....		30, 764. 58		
54	Dunkirk, N. Y.....		8, 498. 41		
55	Improving Flushing Bay, New York.....		15, 000. 00		
56	Improving harbor at Glen Cove, N. Y.....		9, 000. 00		
57	Improving channel in Gowanus Bay, New York.		115, 000. 00		
58	Improving harbor at—				
59	Great Sodus Bay, N. Y.....		10, 000. 00		
60	Greenport, N. Y.....		1, 500. 00		
61	Huntington, N. Y.....		6, 500. 00		
62	Little Sodus Bay, N. Y.....		13, 000. 00		
63	Mamaroneck, N. Y.....		220. 55		
64	Improving New York Harbor, New York.....		90, 000. 00		
65	Improving harbor at—				
66	Oak Orchard, N. Y.....		3, 000. 00		
67	Ogdensburg, N. Y.....		37, 000. 00		
	Carried forward.....		19, 271, 914. 25	33, 441, 245. 00	489, 709. 80

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2, 775, 238. 83	\$54, 596, 432. 56	\$37, 358, 530. 46	\$489, 650. 55	\$858, 442. 97	\$15, 889, 808. 58	
	11, 000. 00	11, 000. 00				1
	5, 500. 00	5, 500. 00				2
	40, 000. 00	5, 000. 00			35, 000. 00	3
	29, 000. 00	14, 000. 00			15, 000. 00	4
	4, 500. 00	4, 500. 00				5
	12, 000. 00	3, 500. 00			8, 500. 00	6
	77, 907. 00	16, 000. 00			61, 907. 00	7
	24, 500. 00	1, 000. 00			23, 500. 00	8
	32, 500. 00	5, 500. 00			27, 000. 00	9
3, 727. 99	20, 724. 99	16, 997. 00			3, 727. 99	10
	19, 000. 00	4, 000. 00			15, 000. 00	11
	326. 93				326. 93	12
	135, 300. 00	58, 400. 00			76, 900. 00	13
	4, 400. 00	4, 400. 00				14
	1, 400. 00	1, 400. 00				15
	15, 000. 00	12, 500. 00			2, 500. 00	16
	10, 000. 00	5, 000. 00			5, 000. 00	17
	11, 500. 00	11, 500. 00				18
	2, 812. 69	2, 812. 69				19
	17, 000. 00	12, 000. 00			5, 000. 00	20
	3, 000. 00	2, 000. 00			1, 000. 00	21
	7, 500. 00	5, 500. 00			2, 000. 00	22
	13, 900. 00	13, 900. 00				23
	112, 000. 00	79, 000. 00			33, 000. 00	24
	10, 000. 00	10, 000. 00				25
	1, 502. 74	1, 502. 74				26
	1, 812. 42	1, 812. 42				27
	4, 000. 00				4, 000. 00	28
	31, 500. 00	31, 000. 00			500. 00	29
	4, 800. 00	4, 800. 00				30
	5, 000. 00	5, 000. 00				31
	14, 244. 00	14, 000. 00			244. 00	32
	17, 500. 00	17, 000. 00			500. 00	33
	5, 050. 00	5, 050. 00				34
	1, 000. 00	1, 000. 00				35
	500. 00				500. 00	36
	110, 908. 00	59, 000. 00			51, 908. 00	37
	4, 000. 00	4, 000. 00				38
	500. 00	500. 00				39
	18, 000. 00	11, 000. 00			7, 000. 00	40
	750. 00				750. 00	41
177. 95	168, 421. 95	131, 500. 00			36, 921. 95	42
	30, 837. 00	6, 000. 00			24, 837. 00	43
	5, 000. 00	5, 000. 00				44
	30, 764. 58	20, 000. 00			10, 764. 58	45
5, 000. 00	13, 498. 41				13, 498. 41	46
	15, 000. 00	15, 000. 00				47
	9, 000. 00	9, 000. 00				48
	115, 000. 00	90, 000. 00			25, 000. 00	49
	10, 000. 00	10, 000. 00				50
	1, 500. 00	1, 500. 00				51
	6, 500. 00	6, 500. 00				52
	13, 000. 00	12, 000. 00			1, 000. 00	53
	220. 55				220. 55	54
	90, 000. 00	64, 000. 00			26, 000. 00	55
	3, 000. 00	3, 000. 00				56
	37, 000. 00	12, 000. 00			25, 000. 00	57
2, 784, 144. 77	55, 987, 013. 82	38, 205, 105. 31	489, 650. 55	858, 442. 97	16, 433, 814. 99	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balance of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward.....		\$19,271,914.25	\$33,441,245.00	\$489,709.80
	Improving harbor at—				
1	Olcott, N. Y.....		16,500.00		
2	Oswego, N. Y.....		25,044.82		
3	Plattsburg, N. Y.....		26,000.00		
4	Port Chester, N. Y.....		500.00		
5	Port Jefferson, N. Y.....		22,874.76		
6	Pultneyville, N. Y.....		1,000.00		
7	Rondout, N. Y.....		5,000.00		
8	Breakwater at Rouse's Point, Lake Champlain, New York.....		3,500.00		
9	Improving Tonawanda Harbor and Niagara River, New York.....		63,000.00		
10	Improving channel between Staten Island and New Jersey, New York and New Jersey.....		2,500.00		
11	Survey of harbor at Atlantic City, N. J.....		996.49		
12	Improving Raritan Bay, N. J.....		20,000.00		
13	Improving harbor at Erie, Pa.....		42,786.62		
14	Improving harbor between Philadelphia and Camden, N. J.....		666,500.00		
15	Ice harbor at Marcus Hook, Pa.....		5,000.00		
16	Improving harbor at Delaware Breakwater, Delaware.....		60,000.00		
17	Removing obstructions from the harbor at Delaware Breakwater, Delaware.....		734.08		
18	Improving harbor at Wilmington, Del.....		10,000.00		
19	Ice harbor at—				
20	New Castle, Del.....		15,083.00		
21	Reedy Island, Del.....		16,236.93		
	Improving harbor at—				
22	Annapolis, Md.....		1,524.58		
23	Baltimore, Md.....		349,792.00		
24	Breton Bay, Leonardtown, Md.....		900.00		
25	Cambridge, Md.....		5,000.00		
26	Norfolk, Va.....		120,031.29		
27	Onancock, Va.....		3,000.00		
28	Beaufort, N. C.....		14,900.00		
	Improving waterway between—				
29	Beaufort Harbor and New River, North Carolina.....		4,500.00		
30	New Berne and Beaufort, N. C.....		7,477.00		
31	Improving Edenton Bay, North Carolina.....		2,447.41		
	Improving harbor at—				
32	Charleston, S. C.....		275,000.00		
33	Georgetown, S. C.....		8,000.00		
34	Winyaw Bay, S. C.....		172,000.00		
35	Brunswick, Ga.....		9,500.00		
36	Darien, Ga.....		12,000.00		
37	Savannah, Ga.....		25,225.00		
38	Improving Cumberland Sound, Georgia and Florida.....		69,500.00		
39	Improving Apalachicola Bay, Florida.....		18,000.00		
40	Improving channel in Charlotte Harbor and Pease Creek, Florida.....		30,000.00		
	Improving harbor at—				
41	Key West, Fla.....		25,000.00		
42	Pensacola, Fla.....		25,000.00		
43	Improving Tampa Bay, Florida.....		15,000.00		
44	Improving harbor at Mobile, Ala.....		260,000.00		
45	Improving Biloxi Bay, Mississippi.....		9,000.00		
46	Improving Calcasieu River and Pass, Louisiana.....		84,877.00		
47	Improving Aransas Pass and Bay, Texas.....		40,667.35		
	Improving harbor at—				
48	Brazos de Santiago, Texas.....		56,855.00		
49	Galveston, Texas.....		1,100,000.00		
50	Improving ship channel in Galveston Bay, Texas.....		49,960.00		
51	Improving Sabine Pass, Texas.....		289,400.00		
52	Payment to Buffalo Bayou Ship Channel Company for value of improvements in Galveston Bay, Texas.....			92,316.85	
	Improving harbor at—				
	Ashtabula, Ohio.....		30,000.00		
	Carried forward.....		23,389,727.58	33,533,561.85	489,709.80

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,784,144.77	\$55,987,013.82	\$38,205,105.31	\$489,650.55	\$858,442.97	\$16,433,814.99	
	16,500.00	12,500.00			4,000.00	1
	25,044.82	20,000.00			5,044.82	2
	26,000.00	11,500.00			14,500.00	3
	500.00				500.00	4
	22,874.76	14,500.00			8,374.76	5
	1,000.00	700.00			300.00	6
	5,000.00	5,000.00				7
	3,500.00	3,500.00				8
	63,000.00	35,500.00			27,500.00	9
	2,500.00	1,500.00			1,000.00	10
	996.49				996.49	11
	20,000.00	20,000.00				12
3,500.00	46,286.62	9,000.00			37,286.62	13
	666,500.00	50,000.00			616,500.00	14
	5,000.00				5,000.00	15
	60,000.00	60,000.00				16
	734.08				734.08	17
	10,000.00	8,000.00			2,000.00	18
	15,083.00	11,500.00			3,583.00	19
	16,236.93				16,236.93	20
	1,524.58				1,524.58	21
	349,792.00	284,000.00			65,792.00	22
282.76	1,182.76	1,182.76				23
	5,000.00				5,000.00	24
	120,031.29	116,031.29			4,000.00	25
	3,000.00	3,000.00				26
	14,900.00	5,000.00			9,900.00	27
	4,500.00	4,000.00			500.00	28
	7,477.00				7,477.00	29
	2,447.41				2,447.41	30
	275,000.00	275,000.00				31
	8,000.00	8,000.00				32
	172,000.00	118,000.00			54,000.00	33
	9,500.00	9,500.00				34
	12,000.00	12,000.00				35
	25,225.00	23,000.00			2,225.00	36
	69,500.00	67,500.00			2,000.00	37
	18,000.00	18,000.00				38
	30,000.00				30,000.00	39
	25,000.00	25,000.00				40
	25,000.00	20,000.00			5,000.00	41
	15,000.00	15,000.00				42
	260,000.00	250,000.00			10,000.00	43
	9,000.00				9,000.00	44
	84,877.00				84,877.00	45
	40,667.35				40,667.35	46
	56,855.00				56,855.00	47
1.48	1,100,001.48	570,004.29			529,997.19	48
	49,960.00	4,501.94			45,458.06	49
	289,400.00	235,000.00			54,400.00	50
	92,316.85	92,316.85				51
	30,000.00	21,780.00			8,220.00	52
2,787,929.01	60,200,928.24	40,646,122.44	489,650.55	858,442.97	18,206,712.28	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward.....		\$23,389,727.58	\$33,533,561.85	\$489,709.80
1	Improving harbor at—				
2	Black River, Ohio.....		5,500.00		
3	Cleveland, Ohio.....		48,000.00		
4	Fairport, Ohio.....		14,300.00		
5	Huron, Ohio.....		7,000.00		
	Ice harbor at mouth of Muskingum River, Ohio.....		17,000.00		
6	Improving harbor at—				
7	Port Clinton, Ohio.....		2,000.00		
8	Sandusky City, Ohio.....		30,000.00		
9	Toledo, Ohio.....		168,000.00		
10	Vermillion, Ohio.....		2,000.00		
11	Michigan City, Ind.....		36,141.72		
	Ice harbor at Dubuque, Iowa.....		4,503.99		
12	Improving harbor at—				
13	Calumet, Ill.....		15,463.00		
14	Chicago, Ill.....		90,000.00		
15	Waukegan, Ill.....		21,000.00		
16	Black Lake, Mich.....		4,000.00		
	Improving mouth and harbor of Cedar River, Michigan.....		2,000.00		
17	Improving harbor at—				
18	Charlevoix, Mich.....		2,000.00		
19	Cheboygan, Mich.....		17,955.00		
	Improving Eagle Harbor, Michigan.....		2,486.33		
20	Improving harbor at—				
21	Frankfort, Mich.....		5,000.00		
	Grand Haven, Mich.....		43,000.00		
22	Improving harbor of refuge—				
23	Grand Marais, Mich.....		49,889.27		
	Lake Huron, Michigan.....		14,865.20		
24	Improving harbor at—				
25	Ludington, Mich.....		7,000.00		
26	Manistee, Mich.....		23,000.00		
27	Manistique, Mich.....		2,500.00		
28	Marquette, Mich.....		34,182.00		
29	Muskegon, Mich.....		30,000.00		
30	Pont Water, Mich.....		3,000.00		
31	Petoskey, Mich.....		15,000.00		
	Improving harbor of refuge, Portage Lake, Michigan.....		4,000.00		
32	Improvement of harbor at—				
33	St. Joseph, Mich.....		5,000.00		
34	Sand Beach, Mich.....		30,000.00		
35	South Haven, Mich.....		6,000.00		
36	White River, Mich.....		12,000.00		
37	Ahnapee, Wis.....		4,000.00		
38	Ashland, Wis.....		49,264.40		
39	Green Bay, Wis.....		7,000.00		
40	Kenosha, Wis.....		11,000.00		
41	Kewaunee, Wis.....		4,500.00		
42	Manitowoc, Wis.....		1,055.13		
43	Menomonee, Wis.....		2,024.49		
44	Milwaukee, Wis.....		6,000.00		
	Improving harbor of refuge, Milwaukee Bay, Wisconsin.....		74,000.00		
45	Improving harbor at—				
46	Oconto, Wis.....		2,000.00		
47	Pensaukee, Wis.....		3,500.00		
48	Port Washington, Wis.....		3,000.00		
49	Racine, Wis.....		15,500.00		
50	Sheboygan, Wis.....		10,600.00		
	Improving harbor of refuge at entrance of Sturgeon Bay Canal, Wisconsin.....		2,000.00		
51	Improving harbor at—				
52	Superior Bay and St. Louis Bay, Wisconsin.....		52,963.70		
53	Two Rivers, Wis.....		500.00		
54	St. Louis, Mo.....		62,000.00		
55	Agate Bay, Minn.....		25,797.40		
56	Duluth, Minn.....		44,976.00		
	Grand Marais, Minn.....		16,000.00		
	Carried forward.....		24,561,195.21	33,533,561.85	489,709.80

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,787,929.01	\$60,200,928.24	\$40,646,122.44	\$489,650.55	\$858,442.97	\$18,206,712.28	
	5,500.00	5,500.00				1
26.31	48,026.31	46,500.00			1,526.31	2
	14,300.00	13,000.00			1,300.00	3
	7,000.00	7,000.00				4
3,719.48	20,719.48	20,719.48				5
	2,000.00	2,000.00				6
	30,000.00	28,000.00			2,000.00	7
	168,000.00	160,300.00			7,700.00	8
	2,000.00				2,000.00	9
	36,141.72	22,000.00			14,141.72	10
	4,503.99				4,503.99	11
	15,463.00	7,500.00			7,963.00	12
	90,000.00	88,500.00			1,500.00	13
	21,000.00	14,000.00			7,000.00	14
	4,000.00	4,000.00				15
	2,000.00	500.00			1,500.00	16
	2,000.00				2,000.00	17
	17,955.00				17,955.00	18
	2,486.33	200.00			2,286.33	19
	5,000.00	1,000.00			4,000.00	20
	43,000.00	26,000.00			17,000.00	21
	49,889.27	45,989.27			3,900.00	22
	14,865.20	5,000.00			9,865.20	23
	7,000.00	5,500.00			1,500.00	24
	23,000.00	20,000.00			3,000.00	25
	2,500.00	500.00			2,000.00	26
	34,182.00	20,182.00			14,000.00	27
	30,000.00	20,000.00			10,000.00	28
	3,000.00	2,000.00			1,000.00	29
	15,000.00				15,000.00	30
	4,000.00				4,000.00	31
	5,000.00	5,000.00				32
	30,000.00				30,000.00	33
	6,000.00	4,500.00			1,500.00	34
	12,000.00	1,500.00			10,500.00	35
	4,000.00	4,000.00				36
	49,264.40	44,864.40			4,400.00	37
	7,000.00	5,300.00			1,700.00	38
	11,000.00	10,000.00			1,000.00	39
	4,500.00	4,500.00				40
	1,055.13	1,055.13				41
	2,024.49	2,024.49				42
	6,000.00	6,000.00				43
11,000.00	85,000.00	69,500.00			15,500.00	44
	2,000.00	2,000.00				45
	3,500.00	3,000.00			500.00	46
	3,000.00	3,000.00				47
	15,500.00	15,500.00				48
	10,600.00	10,600.00				49
	2,000.00	1,500.00			500.00	50
	52,963.70	31,563.70			21,400.00	51
	500.00	500.00				52
7,000.00	69,000.00	38,000.00			31,000.00	53
	25,797.40	24,797.40			1,000.00	54
	44,976.00	29,600.00			15,376.00	55
	16,000.00	16,000.00				56
2,809,674.80	61,394,141.66	41,546,312.31	489,650.55	858,442.97	18,499,729.83	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward		\$24,561,195.21	\$33,533,561.85	\$489,709.80
1	Improving Humboldt Harbor and Bay, California.		108,735.00		
	Improving harbor at—				
2	Oakland, Cal.		217,444.00		
3	San Diego, Cal.		47,000.00		
4	San Luis Obispo, Cal.		25,000.00		
5	Wilmington, Cal.		51,111.10		
6	Breakwater and harbor of refuge between Straits of Fuca and San Francisco, Cal.		140,858.52		
7	Survey of San Francisco harbor, San Pablo and Suisun Bays, Strait of Karcuines and mouths of San Joaquin and Sacramento rivers, California.		1,000.00		
8	Survey of Pacific coast between Points Duma and Capistrano, California.		3,500.00		
	Improving—				
9	Entrance to Coos Bay and harbor, Oregon.		40,000.00		
10	Nehalem Bay, Oregon		8,500.00		
11	Yaquina Bay, Oregon		70,000.00		
12	Bagaduce River, Maine		6,800.00		
13	Harrisseeet River, Maine		10,000.00		
14	Kennebec River, Maine		5,000.00		
15	Kennebunk River, Maine		16,500.00		
16	Penobscot River, Maine		27,065.00		
17	Saco River, Maine		53,500.00		
18	St. Croix River, Maine		35,000.00		
19	Bellamy River, New Hampshire		9,500.00		
20	Cocheco River, New Hampshire		22,500.00		
21	Otter Creek, Vermont		4,950.00		
22	Ipswich River, Massachusetts		2,395.00		
23	Merrimac River, Massachusetts		9,900.00		
24	Powow River, Massachusetts		8,000.00		
25	Taunton River, Massachusetts		1,100.00		
26	Pawcatuck River, Rhode Island		8,013.08		
27	Pawtucket River, Rhode Island		13,219.95		
28	Providence River and Narragansett Bay, Rhode Island.		19,400.00		
29	Removing Green Jacket Shoal, Providence River, Rhode Island.		4,260.07		
	Improving—				
30	Connecticut River, Connecticut		4,500.00		
	Connecticut River, between Hartford and Holyoke, Conn.		8,940.30		
32	Housatonic River, Connecticut		35,935.00		
33	Mystic River, Connecticut		5,000.00		
34	Thames River, Connecticut		22,918.00		
35	Brown's Creek, New York		11,500.00		
36	East Chester Creek, New York		6,941.00		
37	Removing obstructions in East River and Hell Gate, New York.		190,000.00		
	Improving—				
38	Great Chazy River, New York		5,000.00		
39	Harlem River, New York		324,635.00		
40	Hudson River, New York		113,000.00		
41	Narrows at Lake Champlain, New York and Vermont.		1,989.00		
42	Patchogue River, New York		12,500.00		
43	Ticonderoga River, New York		1,950.00		
44	Wappinger's Creek, New York		12,000.00		
45	Elizabeth River, New Jersey		4,500.00		
46	Mattawan Creek, New Jersey		2,500.00		
47	Maurice River, New Jersey		8,000.00		
48	Passaic River, New Jersey		47,350.00		
49	Raccoon River, New Jersey		2,242.77		
50	Raritan River, New Jersey		34,500.00		
51	Shoal Harbor and Compton's Creek, New Jersey.		500.00		
52	Shrewsbury River, New Jersey		1,000.00		
53	South River, New Jersey		1,694.00		
54	Squan River, New Jersey		2,000.00		
55	Survey of Delaware River between Philadelphia, Pa., and Camden, N. J.		4,465.28		
	Carried forward		26,397,007.28	33,533,561.85	489,709.80

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,809,674.80	\$61,394,141.66 108,735.00	\$41,546,318.31 22,735.00	\$489,650.55	\$858,442.97	\$18,499,729.83 26,000.00	1
	217,444.00	155,000.93			62,443.07	2
	17,000.00				47,000.00	3
	25,000.00	25,000.00				4
	51,111.10	43,000.00			8,111.10	5
	140,858.52				140,858.52	6
	1,000.00				1,000.00	7
	3,500.00	150.00			3,350.00	8
25.86	40,025.86	38,285.26			1,740.60	9
	8,500.00				8,500.00	10
116.80	70,116.80	56,195.37			13,921.43	11
	6,800.00	1,000.00			5,800.00	12
	10,000.00				10,000.00	13
	5,000.00				5,000.00	14
981.00	17,481.00	14,081.00			3,400.00	15
	27,065.00	3,265.00			23,800.00	16
	53,500.00	14,000.00			39,500.00	17
	35,000.00				35,000.00	18
	9,500.00				9,500.00	19
	22,500.00	22,500.00				20
	4,950.00	4,950.00				21
	2,395.00				2,395.00	22
	9,900.00				9,900.00	23
	8,000.00				8,000.00	24
	1,100.00	1,100.00				25
12.52	8,025.60	8,025.60				26
21.76	13,241.71	13,241.71				27
	19,400.00	19,400.00				28
	4,260.07	4,260.07				29
	4,500.00	4,500.00				30
	8,940.30				8,940.30	31
	35,935.00	25,000.00			10,935.00	32
	5,000.00	5,000.00				33
	22,918.00	19,000.00			3,918.00	34
	11,500.00	11,500.00				35
	6,941.00				6,941.00	36
	190,000.00	125,000.00			65,000.00	37
	5,000.00	5,000.00				38
	324,635.00	134,635.00			190,000.00	39
	113,000.00	80,000.00			33,000.00	40
301.04	2,290.04				2,290.04	41
	12,500.00	12,000.00			500.00	42
	1,950.00	1,950.00				43
	12,000.00	12,000.00				44
	4,500.00	4,500.00				45
	2,500.00	2,500.00				46
	8,000.00	8,000.00				47
	47,350.00	40,100.00			7,250.00	48
	2,242.77				2,242.77	49
	34,500.00	22,000.00			12,500.00	50
	500.00	500.00				51
	1,000.00	1,000.00				52
	1,694.00	800.00			894.00	53
	2,000.00				2,000.00	54
	4,465.28				4,465.28	55
2,811,133.78	63,231,412.71	42,567,493.25	489,650.55	858,442.97	19,315,825.94	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward		\$26,397,007.28	\$33,533,561.85	\$489,709.80
	Improving—				
1	Delaware River, Pennsylvania and New Jersey		230,500.00		
2	Allegheny River, Pennsylvania		17,056.36		
3	Schuylkill River, Pennsylvania		24,500.00		
4	Dam at Herr's Island, Allegheny River, near Pittsburgh, Pa.		63,594.90		
	Improving—				
5	Chester River, Maryland		7,458.54		
6	Choptank River, Maryland		7,000.00		
7	Elk River, Maryland		7,300.00		
8	Patuxent River, Maryland		900.00		
9	Susquehanna River, near Havre de Grace, Md.		4,000.00		
10	Wicomico River, Maryland		10,757.06		
11	Waterway from Chincoteague Bay to Indian River, Virginia, Maryland, and Delaware		50,000.00		
12	Potomac River		202,000.00		
13	Aquia Creek, Virginia		6,300.00		
14	Appomattox River, Virginia		6,500.00		
15	Chickahominy River, Virginia		2,250.00		
16	Hampton Creek and Bar, Virginia		9,800.00		
17	James River, Virginia		90,000.00		
18	Mattaponi River, Virginia		700.00		
19	Nansemond River, Virginia		11,000.00		
20	Nomini Creek, Virginia				
21	Occoquan Creek, Virginia		5,800.00		
22	Pamunky River, Virginia		700.00		
23	Rappahannock River, Virginia		8,916.97		
24	Staunton River, Virginia		7,834.74		
25	Urbana Creek, Virginia		1,700.00		
26	York River, Virginia		19,000.00		
27	North Landing River, Virginia and North Carolina		2,500.00		
28	New River, Virginia and West Virginia		2,341.79		
29	Dan River, Virginia and North Carolina		39.63		
30	Big Sandy River, West Virginia and Kentucky		16,000.00		
31	Cheat River, West Virginia		5,000.00		
32	Great Kanawha River, West Virginia		359,159.00		
33	Great Kanawha River, West Virginia, (payment to Charles McCafferty.)				
34	Improvement of Little Kanawha River, West Virginia		5,000.00		
35	Purchase of upper lock and dam, Monongahela River, between Pittsburgh, Pa., and Morgantown, W. Va.		323,333.13		
	Improving—				
36	Shenandoah River, West Virginia		16,020.95		
37	Monongahela River, West Virginia				
38	Cost of condemnation of upper lock and dam, Monongahela River, between Pittsburgh, Pa., and Morgantown, W. Va.		5,102.32		
	Improving—				
39	Cape Fear River, North Carolina		120,001.50		
40	Contentnea Creek, North Carolina		2,000.00		
41	Fishing Creek, North Carolina		10,000.00		
42	Lumber River, North Carolina		3,500.00		
43	Mackey's Creek, North Carolina		14,500.00		
44	Neuse River, North Carolina		10,007.85		
45	New River, North Carolina		7,990.00		
46	Waterway between New River and Swansboro, N. C.		4,200.00		
47	Waterway from Norfolk harbor, Virginia, to Albemarle Sound		9,300.00		
48	Ocracoke Inlet, North Carolina		87,000.00		
49	Pamlico and Tar rivers, North Carolina		8,500.00		
50	Roanoke River, North Carolina		17,006.76		
51	Trent River, North Carolina		13.50		
52	Yadkin River, North Carolina		1,700.00		
53	Ashley River, South Carolina		755.37		
54	Beaufort River, South Carolina		8,300.00		
	Carried forward		23,236,847.65	33,533,561.85	489,709.80

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,811,133.78	\$63,231,412.71	\$42,567,493.25	\$489,650.55	\$858,442.97	\$19,315,825.94	
	230,500.00	82,000.00			148,500.00	1
1,994.53	19,050.89	18,500.00			550.89	2
1,303.33	24,500.00	1,000.00			23,500.00	3
	69,898.23	2,000.00			67,898.23	4
	7,458.54	4,500.00			2,958.54	5
	7,000.00				7,000.00	6
	7,300.00	6,500.00			800.00	7
240.87	1,140.87	500.00			640.87	8
	4,000.00				4,000.00	9
	10,757.06	10,257.06			500.00	10
	50,000.00				50,000.00	11
49,162.19	251,162.19	207,684.07			43,478.12	12
449.38	6,749.38	6,749.38				13
	6,500.00	4,000.00			2,500.00	14
	2,250.00	2,250.00				15
	9,800.00	9,800.00				16
	90,000.00	50,000.00			40,000.00	17
969.04	1,669.04	1,669.04				18
	11,000.00				11,000.00	19
656.06	656.06	656.06				20
2,992.48	8,792.48	8,792.48				21
452.82	1,152.82	1,152.82				22
2,102.84	11,019.81	9,108.92			1,910.89	23
	7,834.74				7,834.74	24
2,729.48	4,429.48	4,429.48				25
1,028.13	20,028.13	7,600.00			12,428.13	26
	2,500.00				2,500.00	27
	2,341.79				2,341.79	28
	39.63				39.63	29
	16,000.00				16,000.00	30
870.74	5,870.74	5,870.74				31
56.38	359,215.38	165,000.00			194,215.38	32
1,086.31	1,086.31				1,086.31	33
	5,000.00	2,500.00			2,500.00	34
	323,333.13				323,333.13	35
	16,020.95				16,020.95	36
395.98	395.98	395.98				37
	5,102.32				5,102.32	38
	120,001.50	85,800.00			34,201.50	39
	2,000.00	1,000.00			1,000.00	40
	10,000.00				10,000.00	41
	3,500.00	3,500.00				42
	14,500.00	10,500.00			4,000.00	43
	10,007.85	1,500.00			8,507.85	44
	7,990.00				7,990.00	45
	4,200.00				4,200.00	46
	9,300.00	9,300.00				47
	87,000.00				87,000.00	48
	8,500.00	6,200.00			2,300.00	49
	17,006.76	9,900.00			7,106.76	50
	13.50				13.50	51
	1,700.00	1,700.00				52
	755.37				755.37	53
	8,800.00	5,500.00			2,800.00	54
2,877,624.34	65,137,743.64	43,315,309.28	489,650.55	858,442.97	20,474,340.84	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward.....		\$28,236,847.65	\$33,533,561.85	\$489,709.80
1	Improving—				
2	Clark's River, South Carolina.....		2,000.00		
3	Congaree River, South Carolina.....		1,500.00		
4	Edisto River, South Carolina.....		3,000.00		
5	Great Pee Dee River, South Carolina.....		8,411.75		
6	Little Pee Dee River, South Carolina.....		2,000.00		
7	Mingo Creek, South Carolina.....		2,500.00		
8	Salkahatchie River, South Carolina.....		4,000.00		
9	Santee River, South Carolina.....		15,501.80		
10	Waccamaw River, North Carolina and South Carolina.....		3,500.00		
11	Wateree River, South Carolina.....		12,500.00		
12	Altamaha River, Georgia.....		9,000.00		
13	Chattahoochee River, Georgia and Alabama.....		5,000.00		
14	Coosa River, Georgia and Alabama.....		217,018.27		
15	Flint River, Georgia.....		12,500.00		
16	Jekyl Creek, Georgia.....		500.00		
17	Ocmulgee River, Georgia.....		7,500.00		
18	Oconee River, Georgia.....		4,500.25		
19	Oostenaula and Coosawattee Rivers, Georgia.....		499.39		
20	Savannah River, Georgia.....		14,500.00		
21	Choctawhatchee River, Florida and Alabama.....		8,000.00		
22	Escambia and Conecuh Rivers, Florida and Alabama.....		4,013.41		
23	La Grange Bayou, Florida.....		4,839.20		
24	Manatee River, Florida.....		6,000.00		
25	Ocklawaha River, Florida.....		7,500.00		
26	St. Johns River, Florida.....		134,930.05		
27	Sarasota Bay, Florida.....		3,500.00		
28	Withlacoochee River, Florida.....		4,000.00		
29	Alabama River, Alabama.....		15,094.43		
30	Black Warrior River, Alabama.....		95,000.00		
31	Cahaba River, Alabama.....		3,982.00		
32	Tallapoosa River, Alabama.....		3,052.15		
33	Warrior and Tombigbee rivers, Alabama and Mississippi.....		70,000.00		
34	Bluff Creek, Mississippi.....		1,000.00		
35	Chickasaw River, Mississippi.....		3,500.00		
36	Leaf River, Mississippi.....		3,500.00		
37	Noxubee River, Mississippi.....		3,000.00		
38	Pascagoula River, Mississippi.....		4,975.00		
39	Pearl River, Mississippi.....		21,481.00		
40	Tchula Lake, Mississippi.....		2,500.00		
41	Yazoo River, Mississippi.....		12,000.00		
42	Amite River, Louisiana.....				
43	Bayou Bartholomew, Louisiana and Arkansas.....		1,500.00		
44	Bayou Black, Louisiana.....		319.31		
45	Bayou Boeuf, Louisiana.....		4,000.00		
46	Bayou La Fourche, Louisiana.....		70,000.00		
47	Bayou Plaquemine, Louisiana.....		110,000.00		
48	Bayous Rondeway and Vidal, Louisiana.....		500.00		
49	Bayou Têche, Louisiana.....		5,000.00		
50	Connecting Bayou Têche with Grand Lake, Charenton, La.....		22,100.05		
51	Improving—				
52	Bayou Terrebonne, Louisiana.....		2,992.00		
53	Bogue Chitto, Louisiana.....		5,000.00		
54	Survey of Red River, Louisiana.....		21,500.00		
55	Improving—				
56	Red River, Louisiana and Arkansas.....		77,500.00		
57	Tchefuncte River, Louisiana.....		1,000.00		
58	Tensas River, Louisiana.....		4,500.00		
59	Buffalo Bayou, Texas.....		9,000.00		
60	Cedar Bayou, Texas.....		18,000.00		
61	Mouth of Brazos River, Texas.....		16,651.57		
62	Neches River, Texas.....		4,157.84		
	Passo Cavallo, Texas.....		35,368.78		
	Trinity River, Texas.....		2,000.00		
	Arkansas River, Arkansas.....		140,114.30		
	Carried forward.....		29,525,850.20	33,533,561.85	489,709.80

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,877,624.34	\$65,137,743.64	\$43,315,309.28	\$489,650.55	\$858,442.97	\$20,474,340.84	
	2,000.00	2,000.00				1
	1,500.00	1,500.00				2
	3,000.00	3,000.00				3
	8,411.75	5,400.00			3,011.75	4
	2,000.00	2,000.00				5
	2,500.00	2,500.00				6
	4,000.00				4,000.00	7
	15,501.80	8,500.00			7,001.80	8
	3,500.00	3,500.00				9
	12,500.00	7,000.00			5,500.00	10
	9,000.00	3,000.00			6,000.00	11
	5,000.00	5,000.00				12
	217,018.27	133,004.63			84,013.64	13
	12,500.00	12,500.00				14
	500.00	500.00				15
	7,500.00	7,500.00				16
	4,500.25	4,500.25				17
	499.39				499.39	18
	14,500.00	14,500.00				19
	8,000.00	6,000.00			2,000.00	20
	4,013.41	4,013.41				21
	4,839.20				4,839.20	22
	6,000.00				6,000.00	23
	7,500.00	7,500.00				24
	134,930.05	80,000.00			54,930.05	25
	3,500.00	3,500.00				26
	4,000.00	4,000.00				27
	15,094.43	12,000.00			3,094.43	28
	95,000.00	65,000.00			30,000.00	29
	3,982.00	3,982.00				30
	3,052.15	3,052.15				31
	70,000.00	55,018.48			14,981.52	32
	1,000.00	1,000.00				33
	3,500.00	3,500.00				34
	3,500.00	3,500.00				35
	3,000.00	3,000.00				36
	4,975.00	4,975.00				37
	21,481.00	12,500.00			8,981.00	38
	2,500.00	2,500.00				39
	12,000.00	10,000.00			2,000.00	40
2.50	2.50				2.50	41
	1,500.00	1,500.00				42
	319.31				319.31	43
	4,000.00	4,000.00				44
	70,000.00	16,200.00			53,800.00	45
	110,000.00	45,000.00			65,000.00	46
	500.00	500.00				47
	5,000.00	5,000.00				48
	22,100.05				22,100.05	49
	2,992.00				2,992.00	50
	5,000.00	2,500.00			2,500.00	51
	21,500.00	21,500.00				52
	77,500.00	39,506.35			37,993.65	53
	1,000.00	1,000.00				54
	4,500.00	1,800.00			2,700.00	55
	9,000.00	7,000.00			2,000.00	56
	18,000.00	16,500.00			1,500.00	57
	16,651.57				16,651.57	58
	4,157.84				4,157.84	59
	35,368.78				35,368.78	60
	2,000.00	1,300.00			700.00	61
	140,114.30	114,057.71			26,056.59	62
2,877,626.84	66,426,748.69	44,093,619.26	489,650.55	858,442.97	20,985,035.91	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward		\$29,525,850.20	\$33,533,561.85	\$439,709.80
1	Removing obstructions in the Arkansas River, Arkansas and Kansas.		9,997.83		
	Improving—				
2	Black River, Arkansas and Missouri		1,500.00		
3	Fourche Le Fevre River, Arkansas		2,000.00		
4	Onachita River, Arkansas and Louisiana		10,999.00		
5	White River, Arkansas		11,561.64		
6	Saint Francis River, Arkansas				
7	Little Red River, Arkansas				
8	Big Hatchee River, Tennessee		4,700.00		
9	Caney Fork River, Tennessee		1,500.00		
10	Clinch River, Tennessee		2,500.00		
11	Cumberland River above the mouth of the Jellico, Kentucky		1,000.00		
12	Cumberland River above Nashville, Tenn		417,004.09		
13	Cumberland River below Nashville, Tenn		34,518.08		
14	French Broad River, Tennessee		7,000.00		
15	Forked Deer River, Tennessee		2,200.00		
16	Hiawassee River, Tennessee		1,500.00		
17	Tennessee River above Chattanooga, Tenn		16,000.00		
18	Tennessee River below Chattanooga, Tenn., Alabama, and Kentucky		337,003.91		
19	Kentucky River, Kentucky		98,129.14		
20	Tradewater River, Kentucky		485.00		
21	Rough River, Kentucky		20,000.00		
22	Muskingum River, Ohio		32,685.08		
23	Ohio River		279,093.36		
24	Ohio River below Pittsburg, Pa.		247,500.00		
25	Survey of the Ohio River below Pittsburg, Pa.		9,565.92		
	Improving—				
26	Falls of the Ohio River at Louisville, Ky.		196,009.00		
27	Sandusky River, Ohio		1,500.00		
28	Operating snagboats on the Ohio river			24,163.89	
	Improving—				
29	Calumet River, Illinois and Indiana		37,025.14		
30	Galeua River, Illinois		109,000.00		
31	Illinois River, Illinois		154,284.85		
32	Illinois and Mississippi Canal		488,000.00		
33	Kaskaskia River, Illinois		6,000.00		
34	Wabash River, Indiana and Illinois		38,000.00		
35	White River, Indiana		3,488.00		
36	Mississippi River		2,596,249.19		
37	Mississippi River Commission				
38	Reservoirs at headwater of the Mississippi		69,000.00		*15,663.17
39	Removing obstructions in the Mississippi River			90,970.97	
40	Operating snag and dredge boats on Upper Mississippi River			25,000.00	
	Improving—				
41	Mississippi River above the Falls of St. Anthony, Minnesota		6,000.00		
42	Mississippi River from Minneapolis to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wisconsin		330,004.64		
43	Mississippi River from St. Paul to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wisconsin		1,400.05		
44	Mississippi River from Des Moines Rapids to mouth of Illinois River		95,061.18		
45	Mississippi River from Des Moines Rapids to mouth of Illinois River, trans. acc't.				
46	Mississippi River between mouths of the Ohio and Illinois Rivers		355,100.00		
47	Des Moines Rapids, Mississippi River, Iowa and Illinois		8,500.00		
48	Examination and surveys at South Pass, Mississippi River			10,000.00	
49	Gauging the waters of the Lower Mississippi and its tributaries			6,000.00	
50	Constructing jetties and other works at South Pass, Mississippi River			125,000.00	
	Improving—				
51	Black River, Missouri		2,500.00		
	Carried forward		35,562,415.30	33,814,696.71	505,372.97

* Transfer from Interior Indian ledger, "Reservoirs at headwaters of the Mississippi, etc."

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2, 877, 626. 84	\$66, 426, 748. 69	\$44, 093, 619. 26	\$489, 650. 55	\$858, 442. 97	\$20, 985, 035. 91	1
	9, 997. 83	8, 000. 56			1, 997. 27	
	1, 500. 00	1, 320. 34			179. 66	2
	2, 000. 00	1, 007. 25			992. 75	3
	10, 999. 00	10, 839. 67			159. 33	4
	11, 561. 64	11, 529. 00			32. 64	5
6. 06	6. 06	6. 06				6
. 28	. 28	. 28				7
	4, 700. 00	3, 700. 00			1, 000. 00	8
	1, 500. 00	1, 500. 00				9
	2, 500. 00	2, 500. 00				10
	1, 000. 00	1, 000. 00				11
	417, 004. 09	60, 000. 00			357, 004. 09	12
	34, 518. 08	19, 000. 00			15, 518. 08	13
	7, 000. 00	7, 000. 00				14
	2, 200. 00	2, 200. 00				15
	1, 500. 00	1, 000. 00			500. 00	16
	16, 000. 00	14, 200. 00			1, 800. 00	17
	337, 003. 91	184, 150. 00			152, 853. 91	18
	98, 129. 14	98, 129. 14				19
	485. 00				485. 00	20
	20, 000. 00	5, 000. 00			15, 000. 00	21
2, 432. 45	35, 117. 53	21, 500. 00			13, 617. 53	22
10, 048. 45	289, 141. 81	246, 634. 31			42, 507. 50	23
2, 309. 43	249, 809. 43	7, 500. 00			242, 309. 43	24
	9, 565. 92				9, 565. 92	25
	196, 009. 00	138, 260. 00			57, 809. 00	26
	1, 500. 00	1, 500. 00				27
	24, 163. 89	24, 163. 89				28
	37, 025. 14	32, 500. 00			4, 525. 14	29
	100, 000. 00				100, 000. 00	30
	154, 284. 85	105, 000. 00			49, 284. 85	31
	488, 000. 00	24, 550. 00			463, 450. 00	32
	6, 000. 00	6, 000. 00				33
	38, 000. 00	27, 000. 00			11, 000. 00	34
	3, 488. 00	1, 000. 00			2, 488. 00	35
	2, 596, 249. 19	1, 844, 812. 00			751, 437. 19	36
107. 75	107. 75				107. 75	37
106. 11	84, 769. 28	45, 479. 37			39, 289. 91	38
29. 03	91, 000. 00	91, 000. 00				39
	25, 000. 00	25, 000. 00				40
	6, 000. 00	4, 404. 83			1, 595. 17	41
	330, 004. 64	231, 500. 00			98, 504. 64	42
	1, 400. 05	400. 05			1, 000. 00	43
4. 50	95, 065. 68	61, 012. 45			34, 053. 23	44
4. 50	4. 50		4. 50			45
	355, 100. 00	249, 000. 00			106, 100. 00	46
	8, 500. 00	3, 500. 00			5, 000. 00	47
	10, 000. 00	10, 000. 00				48
	6, 000. 00	6, 000. 00				49
	125, 000. 00	125, 000. 00				50
	2, 500. 00	2, 500. 00				51
2, 892, 675. 40	72, 775, 160. 38	47, 860, 858. 46	489, 655. 05	858, 442. 97	23, 566, 203. 90	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	MILITARY ESTABLISHMENT—continued.				
	Brought forward		\$35,562,415.30	\$33,814,696.71	\$505,372.97
1	Improving—				
	Gasconade River, Missouri		3,000.00		
2	Little River, Missouri and Arkansas		73.72		
3	Little River, Missouri		2,500.30		
4	Missouri River		200,230.71		
5	Missouri River from mouth to Sioux City, Iowa		606,037.88		
6	Removing obstructions in the Missouri River from St. Joseph, Mo., to mouth.		21,340.00		
	Improving—				
7	Osage River, Missouri and Kansas		53,000.00		
8	St. Francis River, Missouri		4,985.63		
9	Black River, Michigan		9,500.00		
10	Hay Lake Channel, Sault Ste. Marie River, Mich.		700,000.00		
11	Menomonee River, Michigan and Wisconsin		37,000.00		
12	Saginaw River, Michigan		35,000.00		
13	St. Clair Flats Canal, Michigan		50,000.00		
14	St. Joseph River, Michigan		1,000.00		
15	St. Mary's River, Michigan		2,026,509.00		
16	St. Mary's River and St. Mary's Falls Canal, Michigan		182.31		
17	Examination of Portage Lake and Lake Superior ship canals.		3,049.83		
18	Purchase of Portage Lake and Lake Superior canals.		350,000.00		
19	Preservation of same.		10,000.00	10,000.00	
	Improving—				
20	Chippewa River, Wisconsin		7,000.00		
21	Fox River, Wisconsin		67,973.84		
22	St. Croix River, Wisconsin and Minnesota		1,500.00		
23	Minnesota River, Minnesota		9,967.00		
24	Red River of the North, Minnesota and Dakota		14,000.00		
25	Yellowstone River, Montana and Dakota		11,720.00		
26	Napa River, California		2,000.00		
27	Redwood Creek, California		6,000.00		
28	San Joaquin River, California		33,850.98		
29	Sacramento and Feather Rivers, California				
30	Examination and survey of the Columbia River, Oregon		3,109.49		
31	Gauging the waters of the Columbia River, Oregon		800.00		
	Improving—				
32	Columbia River at Cascades, Oregon		165,000.00		
33	Mouth of Columbia River, Oregon and Washington		245,000.00		
34	Upper Columbia and Snake Rivers, Oregon and Washington		10,000.00		
35	Columbia and Lower Willamette Rivers, below Portland, Oregon		50,000.00		
36	Coquille River, Oregon		10,000.00		
37	Sinslaw River, Oregon		48,500.00		
38	Umpqua River, Oregon		6,000.00		
39	Willamette River above Portland, Oregon		3,000.00		
40	Columbia River from Rock Island Rapids to Priest Rapids, Washington		20,000.00		
41	Cowlitz River, Washington		3,000.00		
42	Skagit, Steilacuumish, Nooksack, Snohomish, and Snoqualmie Rivers, Washington		2,000.00		
	Total military establishment		40,405,305.69	33,824,696.71	505,372.97
	NAVAL ESTABLISHMENT.				
43	Pay of the Navy, certified claims		97,247.31		
44	Pay of the Navy, deposit fund		76,374.76	186,429.50	
45	Pay of the Navy		500.00		
46	Do. 1888	1888	1,834.06		
47	Do. 1889	1889	13,808.21		
	Carried forward		189,764.34	186,429.50	

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$2,892,675.40	\$72,775,160.38	\$47,860,858.46	\$489,655.05	\$858,442.97	\$23,566,203.90	
	3,000.00	2,000.00			1,000.00	1
	73.72	73.64			.08	2
4.44	2,504.44	2,504.44				3
16.33	209,247.04	100,527.25			108,719.79	4
	606,037.88	409,500.00			196,537.88	5
	21,340.00	21,340.00				6
	53,000.00	5,500.00			47,500.00	7
	4,985.63	3,651.16			1,334.47	8
	9,500.00				9,500.00	9
50,000.00	750,000.00	200,000.00			550,000.00	10
	37,000.00	31,000.00			6,000.00	11
	35,000.00	27,500.00			7,500.00	12
18,000.00	68,000.00	68,000.00				13
	1,000.00	1,000.00				14
	2,026,509.00	200,000.00			-1,826,509.00	15
	182.31				182.31	16
	3,049.83	2,049.83			1,000.00	17
	350,000.00	350,000.00				18
	20,000.00	10,000.00			10,000.00	19
3.30	7,003.30	7,000.00			3.30	20
	67,973.84	40,973.84			27,000.00	21
	1,500.00	1,500.00				22
	9,967.00				9,967.00	23
72.10	14,072.10	14,065.58			6.52	24
	11,720.00				11,720.00	25
	2,000.00	2,000.00				26
	6,000.00	6,000.00				27
17.06	33,868.04	33,850.98			17.06	28
8.29	8.29	8.29				29
	3,169.49				3,169.49	30
	800.00	400.00			400.00	31
	165,000.00	160,004.00			4,996.00	32
	245,000.00	195,000.00			50,000.00	33
	10,000.00	4,000.00			6,000.00	34
	50,000.00	40,000.00			10,000.00	35
51.52	10,051.52	8,000.00			2,051.52	36
	48,500.00	30,000.00			18,500.00	37
2.73	6,002.73	5,500.00			502.73	38
	3,000.00	1,000.00			2,000.00	39
	20,000.00	10,000.00			10,000.00	40
	3,000.00	1,500.00			1,500.00	41
	2,000.00				2,000.00	42
2,960,851.17	77,606,226.54	49,856,307.47	489,655.05	858,442.97	26,491,821.05	
848.45	98,095.76	1,210.78			96,884.98	43
	262,804.26	113,422.92			149,381.34	44
6,170.49	6,670.49	500.00		6,170.49		45
1,410.55	3,244.61	68.40		3,176.21		46
854.07	14,662.26	5,668.23		10,994.05		47
9,283.56	385,477.40	118,870.33		20,340.75	246,266.82	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
NAVAL ESTABLISHMENT—continued.					
1	Brought forward.....		\$189,764.34	\$186,429.50	
2	Pay of the navy.....	1890	371,176.06		
3	Do.....	1891	1,074,790.00		
4	Do.....	1892		7,300,000.00	
5	Pay, miscellaneous, certified claims.....	1888	10.67		
6	Do.....	1889	852.19		
7	Do.....	1889	473.47		
8	Do.....	1889			
9	Do.....	1890	5,502.33		
10	Do.....	1891	6,649.62		
11	Do.....	1892		240,000.00	
12	Contingent, Navy.....	1890	1,214.67		
13	Do.....	1891	3,543.11		
14	Do.....	1892		7,000.00	
15	Pay of the Marine Corps, certified claims.....	1888	6.81		
16	Pay of the Marine Corps.....	1889	12,367.10		
17	Do.....	1890	42,868.01		
18	Do.....	1891	96,203.60		
19	Do.....	1892		696,296.28	
20	Marine Corps:				
21	Provisions.....	1890	196.97		
22	Do.....	1891	4,423.83		
23	Do.....	1892		69,299.64	
24	Clothing.....	1890	4,724.15		
25	Do.....	1891	583.86		
26	Do.....	1892		75,000.00	
27	Fuel.....	1890	2,680.78		
28	Do.....	1891	41.65		
29	Do.....	1892		23,000.00	
30	Military stores.....	1890	609.88		
31	Do.....	1891			
32	Transportation and recruiting, certified claims.....	1892	5.00		
33	Transportation and recruiting.....	1888	23.00		
34	Do.....	1890	314.26		
35	Do.....	1891	1,459.92		
36	Do.....	1892		15,000.00	
37	Repairs of barracks.....	1890	29.04		
38	Do.....	1891	.88		
39	Do.....	1892		14,300.00	
40	Forage.....	1890	666.40		
41	Do.....	1891	65.77		
42	Do.....	1892		3,500.00	
43	Hire of quarters.....	1890	263.60		
44	Do.....	1891	.80		
45	Do.....	1892		6,624.00	
46	Contingent, certified claims.....	1888	12.93		
47	Contingent.....	1889	8.12		
48	Do.....	1889	209.10		
49	Do.....	1890	466.80		
50	Do.....	1891	26.43		
51	Do.....	1892		30,500.00	
52	Marine barracks, Sitka, Alaska.....		5,000.00		
53	Naval Academy:				
54	Pay.....	1890	816.34		
55	Do.....	1891			
56	Do.....	1892		104,273.45	
57	Special course.....	1890	61.59		
58	Do.....	1891	3,299.38		
59	Do.....	1892		5,000.00	
60	Repairs.....	1890	3.43		
61	Do.....	1891	4,204.02		
62	Do.....	1892		21,000.00	
63	Heating and lighting.....	1890	41.73		
64	Do.....	1891	2,218.82		
65	Do.....	1892		17,000.00	
66	Furniture for cadet quarters.....	1890	.08		
67	Do.....	1891	1,641.00		
68	Do.....	1892			
	Furnishing gymnasium.....	(1891)	5,000.00		
	Buildings and grounds.....	(1892)	60,300.00		
	Contingent, certified claims.....		.18		
	Carried forward.....		1,904,801.72	8,831,233.37	

*And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.
\$9,283.56	\$385,477.40	\$118,870.33		\$20,340.75	\$246,266.32
22,678.03	393,854.09	248,733.85			145,120.24
318,765.64	1,393,555.64	1,267,353.77			126,201.87
613,673.33	7,913,673.33	6,255,526.45			1,658,146.88
	10.67				10.67
96.72	948.91			948.91	
156.27	629.74	7.20			622.54
.82	.82			.82	
285.68	5,788.01	5,788.01			
3,157.68	9,807.30	5,713.16			4,094.14
1,067.49	241,067.49	240,139.54			927.95
	1,214.67	27		1,214.40	
336.25	3,879.36	3,282.15			597.21
307.05	7,307.05	1,153.59			6,153.46
16.39	23.20				23.20
82.00	12,449.10	19.23		12,405.87	24.00
4,249.24	47,117.25	21,160.10			25,957.15
42,331.33	138,534.93	85,688.70			52,846.23
35,439.03	731,735.31	614,467.63			117,267.68
	196.97			196.97	
5,548.82	9,972.65	5,958.47			4,014.18
	69,299.64	69,299.64			
	4,724.15			4,724.15	
6,097.86	6,681.72	2,719.57			3,962.15
3,903.06	78,903.06	78,903.06			
	2,660.78	60.06		2,600.72	
5,585.13	5,626.78				5,626.78
595.65	23,585.65	18,595.65			5,000.00
	609.88			609.88	
167.37	167.37	43.24			124.13
807.49	17,817.99	17,080.50			737.49
	5.00				5.00
	23.00				23.00
14.96	329.22	223.00			106.22
1,217.59	2,677.51	1,235.42			1,442.09
65.60	15,065.60	12,221.45			2,844.15
	29.04			29.04	
251.43	252.31	77.00			175.31
970.61	15,270.61	15,236.12			34.49
	666.40			666.40	
1,012.13	1,077.90				1,077.90
	3,500.00	3,000.03			499.97
	263.60			263.60	
956.90	957.70	24.00			933.70
	6,624.00	6,624.00			
	13.93				12.93
	8.12				8.12
	209.10	23.14			185.96
20.00	486.80	242.27		244.53	
508.17	534.60	512.77			21.83
474.00	30,974.00	30,897.49			86.51
	5,000.00	5,000.00			
	816.34			816.34	
154.52	154.52	133.91			20.61
	104,273.45	104,206.40			67.05
	61.59			61.59	
	3,299.38	1,489.05			1,810.33
	5,000.00	1,803.34			3,196.66
	3.43			3.43	
	4,204.02	4,099.43			104.59
	21,000.00	17,759.77			3,240.23
	41.73			41.73	
	2,218.82	2,215.58			3.24
253.50	17,253.50	16,848.25			405.25
	.08			.08	
	1,641.00	1,641.00			
	5,000.00	671.33			4,328.67
659.74	60,959.74	31,453.15			29,506.59
	.18				.18
1,081,191.04	11,817,226.13	9,318,192.07		45,169.21	2,453,864.85

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	NAVAL ESTABLISHMENT—continued.				
	Brought forward.....		\$1,904,801.72	\$8,831,233.37	
	Naval Academy—Continued.				
1	Contingent.....	1890	481.49		
2	Do.....	1891	6,158.59		
3	Do.....	1892		41,800.00	
4	Purchase of land adjacent to		5,804.41		
5	Navigation and navigation supplies	1889	77.68		
6	Do.....	1890			
7	Bureau of Navigation:				
8	Civil establishment.....	1890	287.32		
9	Naval training station.....	1891	4,170.33		
10	Do.....	1892		18,000.00	
11	Transportation and recruiting, navy	1891	4,319.65		
12	Transportation, recruiting, and contin-	1892		45,000.00	
	gent.....				
13	Telegraphic-cable surveys between San			25,000.00	
14	Francisco and Honolulu.....				
15	Contingent, certified claims.....		.80		
16	Do.....	1889	79.17		
17	Do.....	1890	69.42		
18	Do.....	1891	11,967.58		
19	(gunnery exercises.....	1891	1,884.64		
20	Do.....	1892		6,000.00	
21	Outfits for naval apprentices.....		13,538.82	30,000.00	
22	Ocean surveys.....		15.73		
23	Ocean and lake surveys.....		3,764.83	14,000.00	
24	Publication of surveys.....		9.60		
25	Publication of surveys of the Mexican coast		104.41		
26	Observation of the transit of Venus.....		373.09		
27	New Naval Observatory.....		104,972.72	136,689.00	
28	Naval training station, Coaster's Harbor Is-	1890	266.61		
29	land, R. I.....				
30	Naval War College and Torpedo School.....	1891	9,902.15		
31	Do.....	1892		10,000.00	
32	Ordnance and ordnance stores.....	1890	7,092.34		
33	Do.....	1891	26,815.12		
34	Bureau of Ordnance:				
35	Ordnance and ordnance stores.....	1892		155,000.00	
36	Repairs.....	1890	2,265.76		
37	Do.....	1891	3,106.94		
38	Do.....	1892		30,000.00	
39	Civil establishment.....	*1889			
40	Do.....	1890	3,663.44		
41	Do.....	1891	1,253.90		
42	Do.....	1892		26,824.00	
43	Contingent, certified claims.....		1.14		
44	Contingent.....	1889	359.50		
45	Do.....	1890	282.57		
46	Do.....	1891	2,005.67		
47	Do.....	1892		8,000.00	
48	Torpedo station.....	1891	17,552.76		
49	Do.....	1892		60,000.00	
50	Torpedoes.....		33,100.90		
51	Naval proving ground.....		13,905.78		
52	Torpedo Corps and War College.....	1890	7,727.76		
53	Building, naval torpedo station and war		100,000.00		
54	college.....				
55	Ordnance material, proceeds of sales.....		40,729.42	34,807.44	
56	Sale of small arms.....		167.84	592.59	
57	Breech-loading rifle cannon.....		1,415.04		
58	Wire-wound gun.....		2,812.22		
59	Testing American armor.....		6,069.19		
60	Ammunition for the Vesuvius.....		12,000.00		
61	Modern guns and ammunition.....		64,008.27		
62	Purchase of armor plates.....		22,367.89		
63	Submarine gun.....		13,125.00		
64	Testing torpedoes.....		17,670.62		
65	New naval magazine.....		74,966.00		
	Bureau of Ordnance:				
	New naval magazine, Alaska.....			10,000.00	
	New naval magazine, Craney Island.....			15,000.00	
	Floating or tug crane.....			30,000.00	
	Reserve projectiles.....			30,000.00	
	Arming and equipping naval militia.....			25,000.00	
	Carried forward.....		2,548,015.83	9,582,946.49	

* And prior years.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fis- cal year end- ing June 30, 1892.	Transfers during the fis- cal year end- ing June 30, 1892.	Amounts car- ried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,081,191.04	\$11,817,226.13	\$9,318,192.07	-----	\$45,169.21	\$2,453,864.85	
	481.49	48.41	-----	433.08		1
.18	6,158.77	5,644.50	-----		514.27	2
	41,800.00	37,163.40	-----		4,636.60	3
	5,804.41	268.74	-----		5,535.67	4
	77.68	5.35	-----	72.33		5
61.61	61.61	61.61	-----			6
	287.32	6.46	-----	280.86		7
337.82	4,508.15	3,036.80	-----		1,471.35	8
	18,000.00	16,594.80	-----		1,405.70	9
411.85	4,731.50	4,730.51	-----		.99	10
68.00	45,068.00	31,799.07	-----		13,268.93	11
	25,000.00	14,517.97	-----		10,482.03	12
	80		-----		80	13
	79.17	42.28	-----	36.89		14
	69.42	59.47	-----	9.95		15
25.00	11,992.58	6,978.94	-----		5,013.64	16
42.24	1,926.88	1,543.28	-----		383.60	17
	6,000.00	3,626.06	-----		2,373.94	18
1,039.63	44,578.45	35,157.83	-----		9,420.62	19
	15.73		-----	15.73		20
	17,764.83	15,756.35	-----		2,008.48	21
	9.60		-----	9.60		22
	104.41		-----	104.41		23
	373.09	100.00	-----		273.09	24
757.09	242,418.81	117,837.15	-----		124,581.66	25
66.84	333.45		-----	333.45		26
	9,902.15	2,015.18	-----		7,886.97	27
	10,000.00	2,161.18	-----		7,838.82	28
	7,092.34	1.30	-----			29
277.26	27,092.38	23,157.40	-----	7,091.04	3,994.98	30
873.29	155,873.29	128,478.00	-----		27,395.29	31
	2,265.76		-----	2,265.76		32
33.51	3,140.45	2,098.35	-----		1,042.10	33
2.52	30,002.52	25,159.30	-----		4,843.22	34
1.81	1.81		-----	1.81		35
	3,663.44		-----	3,663.44		36
49.31	1,303.21		-----		1,303.21	37
67.82	26,891.82	25,302.59	-----		1,589.23	38
	1.14		-----		1.14	39
	859.50	333.81	-----	523.69		40
	282.57	66.10	-----		216.47	41
47.23	2,052.90	2,047.94	-----		4.96	42
	8,000.00	4,953.93	-----		3,044.07	43
76.24	17,629.00	15,700.41	-----		1,928.59	44
327.02	60,327.02	46,943.64	-----		13,383.38	45
	33,100.90	16,526.34	-----		16,574.56	46
	13,905.78	13,556.87	-----		348.91	47
	7,727.76	1,670.58	-----	6,057.18		48
	100,000.00	78,139.97	-----		21,860.03	49
	75,536.86	50,787.86	-----		24,749.00	50
	760.43	137.70	-----		622.73	51
495.30	1,910.34		-----		1,910.34	52
239.49	3,051.62		-----		3,051.62	53
330.91	6,400.10	4,714.04	-----		1,686.06	54
	12,000.00	1,950.00	-----		10,050.00	55
	64,008.27	19,490.69	-----		44,517.58	56
	22,367.89	17,670.76	-----		4,697.13	57
	13,125.00	8,517.75	-----		4,607.25	58
	17,670.62	4,080.76	-----		13,639.86	59
	74,996.00	44,117.04	-----		30,848.96	60
1,268.00	11,268.00	9,026.65	-----		2,241.35	61
	15,000.00	15,000.00	-----			62
	30,000.00	26,437.58	-----		3,562.42	63
	30,000.00	16,500.00	-----		13,500.00	64
	25,000.00	11,663.44	-----		13,336.56	65
1,088,090.92	13,219,053.15	10,231,531.71	-----	66,068.43	2,921,453.01	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

	Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
	NAVAL ESTABLISHMENT—continued.				
	Brought forward.....		\$2,548,015.83	\$9,582,946.40	
1	Steel cruisers, construction and repair.....		898.33		
2	Steel cruisers, ordnance.....		8,299.97		
3	Vessels and monitors.....		116,770.28		
	Increase of the Navy:				
4	Monitors and vessels, authorized March 3, 1885, and August 3, 1886.....		219,417.43		
5	Vessels for coast and harbor defense.....		47,385.17		
6	Armament.....		128,997.97		
7	Armor and gun steel.....		3,478,282.08		
8	Armor and armament.....		5,210,486.86	4,000,000.00	
9	Construction and machinery.....		2,441,003.06	12,107,000.00	
10	Steel practice vessel.....		197,039.28		
11	Gun plant, navy-yard, Washington, D. C.....		483,978.51		
12	Rapid twist guns and reinforce cartridges.....		50,000.00		
13	Nickel.....		945,085.57		
14	Traveling cranes.....		99,571.58		
15	Equipment.....			400,000.00	
16	Equipment of vessels.....	1889	6,623.14		
17	Do.....	1890	75,183.87		
18	Do.....	1891	233,937.73		
19	Equipment of vessels, Bureau of Equipment.....	1892		960,000.00	
	Bureau of Equipment and Recruiting:				
20	Transportation and recruiting.....	1890	814.06		
21	Civil establishment.....	1890	.23		
22	Do.....	1891	.09		
23	Do.....	1892		19,025.00	
24	Contingent, certified claims.....		9.20		
25	Contingent.....	1889	167.42		
26	Do.....	1890	2,036.30		
	Bureau of Equipment:				
27	Contingent.....	1891	3,478.86		
28	Do.....	1892		15,000.00	
29	Electric welding machine.....		12,000.06		
30	Maintenance of yards and docks, certified (claims.).....		107.72		
31	Do.....	1890	4,402.48		
32	Do.....	1891	28,118.68		
	Bureau of Yards and Docks:				
33	Maintenance of yards and docks.....	1892		230,000.00	
34	Civil establishment.....	1890	290.35		
35	Do.....	1891	1,109.92		
36	Do.....	1892		59,197.37	
37	Contingent.....	1890	10,420.21		
38	Do.....	1891	2,605.62		
39	Do.....	1892		20,000.00	
40	Repairs and preservation at navy-yards.....	1890	5,297.29		
41	Do.....	1891	14,520.42		
42	Do.....	1892		800,000.00	
43	Naval station and coaling depot, Isthmus of Panama.....		200,000.00		
	Naval station:				
44	Key West, Fla.....		735.00		
45	Pago Pago, Samoa.....		62,872.13		
	Navy-yard:				
46	Portsmouth, N. H.....		21,050.43	22,287.00	
47	Boston, Mass.....		48,669.87	17,000.00	
48	Brooklyn, N. Y.....		55,255.73	126,835.00	
49	Brooklyn, N. Y., extension and improvement.....			593,860.33	
50	League Island, Pa.....		189,111.65	127,276.62	
51	League Island, timber dry dock.....		1,167.57		
52	Washington, D. C.....		9,987.47	21,788.09	
53	Norfolk, Va.....		33,828.95	29,166.00	
54	Mare Island, Cal.....		67,551.74	51,785.24	
55	Electric lighting of navy-yards.....		42,859.15		
56	Adjustable stern docks.....		3,000.00		
57	Commissions on new navy-yards and dry docks.....		3,340.91		
58	Commissions on dry docks.....		484.27		
59	Construction of dock, Port Royal, S. C.....		193,833.97	150,000.00	
60	Dry dock, Puget Sound, Wash.....			210,000.00	
61	Naval Home, Philadelphia, Pa.....	1890	698.44		
62	Do.....	1891	15,637.23		
63	Do.....	1892	71,215.00		
	Carried forward.....		17,397,455.02	29,048,167.05	

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,088,090.92	\$13,219,053.15	\$10,231,531.71		\$66,068.43	\$2,921,453.01	1
606.00	898.33	7,430.59		898.33	1,475.38	2
250.52	8,905.97	50,329.70			66,691.10	3
	117,020.80					
	219,417.43	150,770.08			68,647.35	4
188.76	47,573.93	26,840.79			20,733.14	5
1,000.00	129,997.97	34,755.01			95,242.96	6
	3,478,282.08	383,248.93			3,095,033.15	7
2,603.54	9,213,090.40	1,796,235.44			7,416,854.96	8
409,520.62	14,957,523.68	10,635,868.63			4,322,155.05	9
22,500.02	219,539.30	171,320.82			48,218.48	10
	483,978.51	351,748.52			132,229.99	11
	50,000.00				50,000.00	12
3,099.46	948,185.03	407,265.86			540,919.17	13
	99,571.58	63,986.70			35,584.88	14
	400,000.00	116,967.75			283,032.25	15
	6,623.14				6,623.14	16
1,723.95	76,907.82	2,748.35			74,159.47	17
7,967.84	241,905.57	230,679.75			11,225.82	18
22,921.64	982,921.64	833,500.72			149,420.92	19
	814.06	63.36		750.70		20
	.23			.23		21
.21	.30				.30	22
	19,025.00	19,024.96			.04	23
70.16	79.36	3.60			75.70	24
	167.42	166.95		.47		25
	2,036.30	158.52		1,877.78		26
34.22	3,513.08	3,512.02			1.06	27
.62	15,000.62	6,477.17			8,523.45	28
	12,000.00				12,000.00	29
	107.72				107.72	20
	4,402.48	112.44				31
490.44	28,609.12	25,335.14		4,290.04	3,273.98	32
1,000.97	231,000.97	210,234.67			20,766.30	33
	290.35			290.35		34
281.01	1,390.93	91.00			1,299.93	35
	59,197.37	58,365.12			832.25	36
	10,420.21	120.00		10,300.21		37
58.68	2,664.30	1,837.00			727.30	38
.12	20,000.12	19,700.39			299.79	39
	5,297.29			5,297.29		40
237.42	14,557.84	10,658.92			3,898.92	41
1,332.92	301,332.92	279,276.46			22,056.46	42
	200,000.00				200,000.00	43
	735.00	735.00				44
	62,872.13	1,827.50			61,044.63	45
	43,337.43	41,762.31			1,575.12	46
	65,669.87	58,034.46			7,635.41	47
22.00	182,112.73	142,143.71			39,969.02	48
	593,880.33				593,880.33	49
85.36	316,473.63	182,370.22			134,103.41	50
	1,167.57	1,167.57				51
	31,775.56	22,714.24			9,061.32	52
	62,994.95	48,177.01			14,817.94	53
	118,336.98	72,115.60			47,221.38	54
19.22	42,878.37	29,477.67			13,400.70	55
	3,000.00				3,000.00	56
	3,340.91	2.45		3,338.46		57
3,442.39	3,926.66	76.81		3,849.85		58
	343,833.97	153,967.44			189,866.53	59
	210,000.00	10,173.28			199,826.72	60
	698.44			698.44		61
26.16	15,663.39	9,152.57			6,510.82	62
	71,215.00	55,607.96			15,607.04	63
1,567,575.17	48,008,197.24	26,959,472.93		97,660.58	20,951,063.73	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
NAVAL ESTABLISHMENT—continued.					
	Brought forward		\$17,397,455.02	\$29,053,167.05	
1	Launching-ways and slips, New York and Norfolk navy-yards.		13,721.81		
2	Medical Department	1890	2,352.40		
3	Do	1891	7,718.67		
4	Bureau of Medicine and Surgery:				
5	Medical Department	1892		60,000.00	
6	Repairs	1890	562.89		
7	Do	1891	2,865.06		
8	Do	1892		20,000.00	
9	Contingent, certified claims	1890	15.45		
10	Contingent	1891	266.11		
11	Do	1892	4,233.28		
12	Do			25,000.00	
13	Naval hospital fund		245,955.49	195,347.40	
14	Naval hospital, Widow's Island, Maine		375.51		
15	Sick quarters, navy-yard, Portsmouth, N. H.		3,736.16		
16	Laundry at naval hospital, New York		579.00		
17	Medical-director's residence, naval hospital, Mare Island, Cal.			15,500.00	
18	Provisions, Navy, certified claims		1,121.05		
19	Provisions, Navy	1889		2.00	
20	Do	1890	1,591.82		
21	Do	1891	141,137.46		
22	Provisions, Navy, Bureau of Provisions and Clothing.	1892		1,100,000.00	
23	Bureau of Provisions and Clothing:				
24	Civil Establishment	1890	533.94		
25	Do	1891	74.53		
26	Do	1892		67,581.09	
27	Contingent, certified claims		32.02		
28	Contingent	1889	1,322.76		
29	Do	1890	4,705.25		
30	Do	1891	2,834.35		
31	Do	1892		40,000.00	
32	Clothing and small stores fund		270,523.95	341,763.03	
33	Construction and repair		56,644.10		
34	Do	1890	18,915.66		
35	Do	1891	65,938.49		
36	Bureau of Construction and Repair:				
37	Construction and repair	1892		1,000,000.00	
38	Civil establishment	1890	234.73		
39	Do	1891	724.59		
40	Do	1892		19,972.50	
41	Construction plant, navy-yard—				
42	Portsmouth, N. H.		37,381.03	25,000.00	
43	Boston, Mass.		32,876.05		
44	Brooklyn, N. Y.		29,190.05		
45	League Island, Pa.		45,968.51		
46	Norfolk, Va.		22,619.10		
47	Mare Island, Cal.		48,585.23		
48	Steam machinery, certified claims		626.57		
49	Do	1890	3,158.61		
50	Do	1891	79,200.70		
51	Bureau of Steam Engineering:				
52	Steam machinery	1892		700,000.00	
53	Civil establishment	1890	271.42		
54	Do	1891	144.78		
55	Do	1892		11,900.00	
56	Contingent	1890	12.45		
57	Do	1891	243.70		
58	Do	1892		1,000.00	
59	Machinery plant, navy-yard—				
60	Boston, Mass.		39,874.44		
61	Brooklyn, N. Y.		74,890.58		
62	Mare Island, Cal.		49,903.31		
63	Consolidating naval supplies		77.43		
64	Prize money to captors		461,244.34		
65	Purchase or construction of four steam tugs.		69,317.81		
66	Enlistment bounties to seamen, certified claims.		114.54		
67	Extra pay to officers and men who served in the Mexican war.			1,525.50	
68	Indemnity for lost clothing, certified claims		632.33		
Carried forward			19,242,504.53	32,667,758.57	

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,567,575.17	\$48,008,197.24 13,721.81	\$26,959,472.93 13,721.81		\$97,600.58	\$20,951,063.73	1
	2,352.40	12.65		2,339.75		2
5,572.70	13,291.37	7,113.88			6,177.49	3
19.30	60,019.30	54,946.57			5,072.73	4
	562.89			562.89		5
1.00	2,866.06	2,815.79			50.27	6
	20,000.00	15,761.79			4,238.21	7
	15.45				15.45	8
	266.11	56.23		209.88		9
305.62	4,538.90	4,466.98			71.92	10
11.82	25,011.82	20,913.61			4,098.21	11
.10	441,302.99	106,606.30			334,696.69	12
	375.51	152.80			222.71	13
.63	3,736.79	3,736.16			.63	14
	579.00	160.00			419.00	15
100.00	15,600.00	8,275.40			7,324.60	16
9.80	1,130.85				1,130.85	17
16.90	18.90	2.00		16.90		18
97.40	1,689.22	1,689.22				19
9,905.14	151,042.60	146,253.50			4,789.10	20
5,557.88	1,105,557.88	987,657.67			117,900.21	21
	533.94			533.94		22
115.89	190.42				190.42	23
	67,581.09	67,115.77			465.32	24
	32.02				32.02	25
	1,322.76	216.85		1,105.91		26
900.00	5,605.25	586.63		5,018.62		27
2,132.18	4,966.53	4,912.22			54.31	28
967.37	40,967.37	38,395.79			2,571.58	29
3,858.50	616,145.48	351,795.53			264,349.95	30
	56,644.10	1,300.00		55,344.10		31
	18,915.66	368.01		18,547.65		32
4,636.25	70,574.74	52,503.14			18,071.60	33
5,718.71	1,005,718.71	894,647.96			111,070.75	34
	234.73			234.73		35
280.50	1,005.09	141.94			863.15	36
	19,972.50	18,088.08			1,884.42	37
5,232.00	67,613.03	39,950.70			27,662.33	38
	32,876.05	28,182.65			4,693.40	39
	29,190.05	24,149.82			5,040.23	40
	45,968.51	41,707.61			4,260.90	41
341.00	22,960.10	21,664.13			1,295.97	42
598.43	49,183.66	35,045.33			14,138.33	43
	626.57				626.57	44
	3,158.61	347.60		2,811.01		45
2,470.71	81,671.41	50,531.06			31,140.35	46
9,152.19	709,152.19	628,171.68			80,980.51	47
	271.42			271.42		48
	144.78				144.78	49
	11,900.00	11,885.14			14.86	50
	12.45			12.45		51
	243.70	217.68			26.02	52
	1,000.00	562.94			437.06	53
	39,874.44	38,698.00			1,176.44	54
	74,890.58	16,036.79			58,853.79	55
	49,903.31	28,282.28			21,621.03	56
5.84	83.27				83.27	57
258.30	461,502.64	3,004.16			458,498.48	58
	69,317.81	65,793.34			3,524.47	59
150.45	264.99				264.99	60
450.00	1,975.50	1,975.50				61
49.05	681.38				681.38	62
1,626,490.83	53,536,753.93	30,800,093.62		184,669.83	22,551,990.48	

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND

Specific acts of appropriations.		Year.	Balances of appropriations July 1, 1891.	Appropriations for the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.
NAVAL ESTABLISHMENT—continued.					
	Brought forward.....		\$19,242,504.53	\$32,667,758.57	
1	Indemnity for lost clothing.....			7,829.32	
2	Bounty for destruction of enemies' vessels, certified claims.....		24.13		
3	Bounty for destruction of enemies' vessels, act July 7, 1884.....		55,421.63		
4	Destruction of clothing and bedding for sanitary reasons, certified claims.....		23.96		
5	Removal of remains of officers and others who perished by the wreck of United States steamers at Apia, Samoan Islands.....		9,601.50		
6	Relief of sufferers by the wreck of United States steamers at Apia, Samoan Islands.....			8,478.13	
7	Relief of sufferers by the wreck of U. S. S. <i>Huron</i>			156.00	
8	Payment of Japanese award.....		31,587.77		
9	Payment to owners of tugboat <i>A. F. Walcott</i> ..		990.00		
10	Navy pension fund.....		(*)	420,000.00	
11	Mileage, Navy (Graham decision).....		1,204.30		
12	Twenty per cent additional compensation, certified claims.....				
13	General account of advances.....		†325,539.29		
	Total naval establishment.....		19,015,818.53	33,103,722.02	
RECAPITULATION.					
14	Treasury.....		27,411,038.20	41,948,727.35	\$711,282.92
15	Diplomatic.....		1,678,993.21	1,897,417.64	
16	Judiciary.....		866,331.38	4,270,893.40	29,244.06
17	Customs.....		4,031,377.95	19,455,726.15	22,601.04
18	Interior civil.....		4,441,262.69	9,257,911.96	47.05
19	Internal revenue.....		389,363.24	14,510,942.00	
20	Public debt.....			362,374,075.21	
21	Interior—Indians.....		23,202,448.66	9,153,353.68	27,092.44
22	Interior—Pensions.....		3,924,627.48	142,315,332.00	1,268,785.00
23	Military establishment.....		40,405,305.69	33,824,696.71	505,372.97
24	Naval establishment.....		19,015,818.53	33,103,722.02	
	Total.....		135,366,567.08	672,112,898.21	2,564,425.48

* \$71,215 transferred to "Naval Home, Philadelphia;" \$558,785 transferred to "Naval pensions," Pension ledger.

THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Repayments during the fiscal year ending June 30, 1892.	Aggregate available during the fiscal year ending June 30, 1892.	Payments during the fiscal year ending June 30, 1892.	Transfers during the fiscal year ending June 30, 1892.	Amounts carried to the surplus fund June 30, 1892.	Balances of appropriations June 30, 1892.	
\$1,626,490.83	\$53,536,753.93	\$30,800,093.62	-----	\$184,669.83	\$22,551,990.48	1
2,161.53	9,490.85	9,490.85	-----	-----	188.99	2
165.87	190.00	1.01	-----	-----	-----	3
130.81	55,552.44	700.36	-----	-----	54,852.08	4
31.60	55.56	-----	-----	-----	55.56	5
-----	9,601.50	1,417.20	-----	-----	8,184.30	6
3,875.63	12,353.76	12,353.76	-----	-----	-----	7
-----	156.00	156.00	-----	-----	-----	8
-----	31,587.77	595.30	-----	-----	30,992.47	9
-----	990.00	990.00	-----	-----	420,000.00	10
-----	420,000.00	813.37	-----	-----	1,884.29	11
1,493.36	2,697.66	-----	-----	-----	108.18	12
108.18	108.18	-----	-----	-----	1307,524.61	13
5,068,351.51	4,742,812.22	5,050,336.83	-----	-----	-----	14
6,702,809.32	58,822,349.87	35,876,948.30	-----	184,669.83	22,760,731.74	15
2,499,676.54	72,570,725.01	51,593,863.33	\$846,595.05	1,330,647.90	19,299,618.73	16
33,072.46	3,609,483.31	1,775,472.71	-----	129,895.60	1,704,115.00	17
252,236.11	5,418,805.04	4,788,420.20	923.28	118,690.26	510,771.35	18
1,369,589.03	24,879,294.17	21,357,879.70	409,321.04	295,516.31	2,816,577.12	19
208,414.56	13,907,636.26	10,276,624.04	3,835.75	355,454.74	3,371,721.72	20
40,606.92	14,940,912.16	14,453,324.25	-----	92,184.39	395,403.52	21
2,472.24	362,376,547.45	362,376,547.45	-----	-----	-----	22
445,390.72	42,828,285.50	11,595,968.39	45,255.61	175,899.29	31,011,162.21	23
6,141,375.23	153,650,119.71	140,724,428.02	710,000.00	619,374.85	11,596,316.84	24
2,960,851.17	77,696,226.54	49,856,307.47	489,655.05	858,442.97	26,491,821.05	25
6,702,809.32	58,822,349.87	35,876,948.30	-----	184,669.83	22,760,731.74	26
20,656,494.30	830,700,385.02	704,675,783.86	2,005,585.73	4,060,776.14	119,958,239.29	27

† Credit balances.

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, BY DISTRICTS, FOR THE FISCAL YEAR ENDING JUNE 30, 1892.

Alabama:		
Mobile		\$10,777.58
Alaska:		
Sitka		18,694.76
Arizona:		
Arizona		29,382.13
California:		
San Diego	\$17,732.67	
Humboldt	1,931.04	
Wilmington	13,815.64	
San Francisco	375,962.21	
		409,441.56
Colorado:		
Denver		6,907.61
Connecticut:		
Hartford	11,176.54	
Fairfield	7,836.96	
New Haven	8,523.79	
New London	4,074.73	
Stonington	935.37	
		32,547.39
Delaware:		
Wilmington		7,757.17
District of Columbia:		
Georgetown		11,534.21
Dakota, North and South		16,251.39
Florida:		
Tampa	25,071.54	
Key West	65,570.35	
St. Johns	4,120.19	
Pensacola	14,529.36	
St. Marks	3,370.15	
Fernandina	2,320.65	
St. Augustine	1,736.08	
Apalachicola	2,312.01	
		119,030.33
Georgia:		
Brunswick	5,201.21	
Savannah	14,681.35	
St. Marys	1,305.53	
Atlanta	1,854.29	
		23,042.38
Illinois:		
Chicago	140,873.15	
Rock Island	235.72	
Galena	350.00	
Cairo	437.50	
Peoria	573.69	
		142,470.06
Indiana:		
Indianapolis	8,863.77	
Evansville	1,589.95	
		10,453.72
Iowa:		
Dubuque	990.30	
Burlington	476.30	
		1,466.60
Kentucky:		
Louisville	24,641.06	
Paducah	244.86	
		24,885.92
Louisiana:		
Téche	3,533.93	
New Orleans	202,250.13	
		205,784.06
Massachusetts:		
Boston	613,923.06	
Fall River	4,525.77	
Salem	6,467.05	
Nantucket	351.50	
Barnstable	5,173.78	
Springfield	3,831.78	
Edgartown	2,491.58	
Plymouth	3,087.01	
Marblehead	1,792.03	
Newburyport	1,125.80	
Gloucester	11,912.95	
New Bedford	7,028.56	
		661,710.87
Maine:		
Aroostook	9,332.83	
Machias	1,942.62	
York	250.00	
Passamaquoddy	24,217.95	
Portland	46,653.71	
Carried forward	82,397.11	1,732,137.74

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, ETC.—Continued.

Brought forward	\$82,397.11	\$1,732,137.74
Maine—Continued.		
Belfast	2,421.93	
Frenchman's Bay	3,508.52	
Waldoboro	5,667.69	
Saco	565.96	
Bangor	13,356.12	
Wiscasset	2,853.49	
Kennebunk	586.60	
Bath	8,467.38	
Castine	3,271.76	
		123,096.56
Maryland:		
Annapolis	959.50	
Eastern	2,817.13	
Baltimore	266,643.36	
		270,419.99
Mississippi:		
Natchez	500.00	
Pearl River	5,263.96	
Vicksburg	516.98	
		6,280.94
Montana and Idaho		7,867.84
Missouri:		
St. Louis	85,331.72	
Kansas City	14,827.81	
St. Joseph	4,735.83	
		104,895.36
Michigan:		
Detroit	73,396.98	
Grand Rapids	2,252.10	
Michigan	5,628.46	
Huron	43,471.20	
Superior	11,803.61	
		136,552.35
Minnesota:		
St. Paul	34,591.98	
Duluth	6,148.99	
		40,740.97
New Hampshire:		
Portsmouth		7,698.95
New York:		
Albany	11,290.14	
New York	2,564,478.41	
Oswegatchie	22,568.73	
Genesee	26,902.60	
Dunkirk	2,005.43	
Niagara	50,315.36	
Oswego	23,362.97	
Buffalo	57,304.51	
Champlain	32,093.98	
Cape Vincent	18,849.45	
Sag Harbor	619.90	
		2,806,790.48
New Jersey:		
Burlington	212.25	
Bridgeton	122.50	
Perth Amboy	9,391.81	
Little Egg Harbor	302.99	
Great Egg Harbor	810.50	
Newark	3,420.82	
		14,260.87
Nebraska:		
Lincoln	1,613.08	
Omaha	8,029.65	
		9,642.73
North Carolina:		
Albemarle	1,725.50	
Beaufort	1,182.00	
Wilmington	10,443.93	
Farmico	3,480.91	
		16,832.34
Ohio:		
Miami	7,479.35	
Sandusky	3,941.36	
Cuyahoga	34,573.49	
Columbus	5,165.59	
Cincinnati	32,307.30	
		83,467.09
Oregon:		
Yaquina	1,100.00	
Willamette	38,531.56	
Southern	1,885.29	
Oregon	10,277.94	
		51,794.79
Carried forward		5,412,479.00

EXPENSES OF COLLECTING THE REVENUE FROM CUSTOMS, ETC.—Continued.

Brought forward		\$5,412,479.00
Pennsylvania:		
Philadelphia	\$446,058.81	
Pittsburg	24,344.07	
Erie	4,135.23	
Rhode Island:		474,538.11
Newport	1,885.91	
Bristol	169.16	
Providence	16,924.09	
South Carolina:		18,979.16
Charleston	13,884.92	
Beaufort	4,548.14	
Texas:		18,433.06
Corpus Christi	29,988.47	
Paso del Norte	34,734.72	
Galveston	36,759.62	
Brazos de Santiago	33,626.37	
Saluria	25,787.70	
Tennessee:		160,896.88
Memphis	6,313.84	
Nashville	1,686.41	
Chattanooga	500.00	
Vermont:		8,500.25
Vermont		76,289.37
Virginia:		
Norfolk	10,259.92	
Alexandria	1,205.02	
Yorktown	12,556.48	
Tappahannock	546.50	
Richmond	6,567.22	
Cherrystone	2,359.76	
West Virginia:		33,494.90
Wheeling		1,153.21
Wisconsin:		
La Crosse	350.00	
Milwaukee	25,293.22	
Washington:		25,643.22
Puget Sound		61,177.26
Amount paid by disbursing agents for salaries, etc.	291,976.45	6,291,584.42
Contingent expenses and fees in customs cases	24,421.89	
Transportation	1,260.50	
Miscellaneous (rent, stationery, etc.)	37,032.79	
		354,691.63
Total net expenditures		6,646,276.05

COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF CUSTOMS FOR THE FISCAL YEAR 1892.

States and Territories.	Receipts.	Expenditures.	States and Territories.	Receipts.	Expenditures.
Alabama	\$15,800.24	\$10,777.58	New York	\$122,673,260.72	\$2,806,790.48
Alaska	5,831.03	18,694.76	North Carolina	12,532.38	16,832.34
Arizona	50,137.54	29,382.13	Ohio	1,590,100.37	83,467.09
California	8,147,571.19	409,441.56	Oregon	702,713.38	51,794.79
Colorado	91,314.35	6,907.61	Pennsylvania	9,678,123.52	474,538.11
Connecticut	483,375.40	32,547.39	Rhode Island	365,694.60	18,979.16
Dakota	10,957.83	16,251.39	South Carolina	23,283.75	18,433.06
Delaware	10,533.75	7,757.17	Tennessee	75,085.91	8,500.25
District of Columbia	75,021.69	11,534.21	Texas	954,451.91	160,896.88
Florida	1,177,769.02	119,030.33	Vermont	809,357.23	76,289.37
Georgia	67,652.35	23,042.38	Virginia	79,388.91	33,494.90
Illinois	6,567,807.20	142,470.06	West Virginia	351.85	1,153.21
Indiana	187,590.69	10,453.72	Washington	138,444.26	61,177.26
Iowa	12,886.66	1,466.60	Wisconsin	343,584.71	25,643.22
Kentucky	319,535.10	24,885.92	Amount paid by dis-		
Louisiana	1,559,812.50	205,784.06	bursing agents for		
Maine	634,196.80	123,096.56	salaries, etc.)		291,976.45
Maryland	3,115,704.74	270,419.99	Contingent expenses		
Massachusetts	14,685,451.52	661,710.87	and fees in customs		
Michigan	665,954.76	136,552.35	cases		24,421.89
Minnesota	351,158.66	40,740.97	Transportation		1,260.50
Mississippi	7,834.96	6,280.94	Miscellaneous (rent,		
Missouri	1,504,089.33	104,895.36	stationery, etc.)		37,032.79
Montana and Idaho	30,073.51	7,867.84	Total receipts and		
Nebraska	130,333.03	9,642.73	total net expen-		
New Hampshire	76,437.59	7,698.95	ditures	177,452,964.15	6,646,276.05
New Jersey	21,759.21	14,260.87			

EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE FOR
THE FISCAL YEAR ENDING JUNE 30, 1892, EMBRACING SALARIES AND EXPENSES
OF COLLECTORS, SUPERVISORS, AND SUBORDINATE OFFICERS.

Alabama		\$19,803.66
Arkansas		27,416.22
California, first district	\$61,359.83	
fourth district	32,502.54	
		93,862.37
Colorado		19,940.82
Connecticut		33,019.05
Florida		16,562.05
Georgia		83,716.57
Illinois, first district	67,346.44	
five district	65,359.62	
eighth district	39,727.86	
thirteenth district	20,597.78	
		193,031.70
Indiana, third district	12,517.98	
sixth district	42,015.10	
seventh district	26,344.18	
		80,877.26
Iowa, fourth district		16,473.35
Kansas		17,998.05
Kentucky, second district	80,916.97	
five district	170,055.01	
sixth district	67,030.95	
seventh district	96,408.16	
eighth district	106,647.97	
		521,059.06
Louisiana		108,209.16
Maryland		92,651.32
Massachusetts, third district		56,773.46
Minnesota		30,562.10
Montana		21,295.82
Missouri, first district	56,904.85	
sixth district	36,538.30	
		93,443.15
Michigan, first district	29,046.20	
fourth district	10,657.22	
		39,703.42
Nebraska		45,669.14
New Hampshire		24,761.72
New Mexico		9,933.95
New Jersey, first district	12,611.01	
five district	39,567.99	
		52,179.00
New York, first district	42,410.54	
second district	42,167.28	
third district	54,657.39	
fourteenth district	31,108.23	
twenty-first district	30,066.86	
twenty-eighth district	38,776.53	
		239,186.83
North Carolina, fourth district	77,045.11	
five district	205,086.29	
		282,131.40
Ohio, first district	74,481.54	
tenth district	21,632.27	
eleventh district	22,812.05	
eighteenth district	32,269.85	
		151,195.71
Oregon		22,033.70
Pennsylvania, first district	54,508.72	
ninth district	69,630.13	
twelfth district	29,272.44	
twenty-third district	106,005.69	
		259,416.98
South Carolina		28,042.88
Tennessee, second district	26,409.83	
five district	68,017.39	
		94,427.22
Texas, third district	21,240.14	
fourth district	15,906.39	
		37,146.53
Virginia, second district	38,368.55	
sixth district	75,883.35	
		113,751.90
West Virginia		29,715.74
Wisconsin, first district	32,992.22	
second district	16,163.88	
		49,156.10
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, etc., unclassified by districts		779,886.72
Transportation		5,082.34
Miscellaneous		88,965.86
Total		3,879,082.31

COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF
INTERNAL REVENUE FOR THE FISCAL YEAR 1892.

States and Territories.	Receipts.	Expenditures.	States and Territories.	Receipts.	Expenditures.
Alabama	\$102,904.83	\$19,803.66	New Mexico	\$39,778.23	\$9,933.95
Arkansas	95,900.03	27,416.22	New York	17,682,339.05	239,186.83
California	2,271,207.02	93,862.37	North Carolina	2,386,689.39	282,131.40
Colorado	323,884.20	19,940.82	Ohio	12,925,845.46	151,195.71
Connecticut	933,189.79	33,019.05	Oregon	398,661.01	22,033.70
Florida	471,906.15	16,562.05	Pennsylvania	11,178,556.51	250,416.98
Georgia	481,863.60	83,716.57	South Carolina	73,151.99	28,042.88
Illinois	36,804,387.88	193,031.70	Tennessee	1,276,862.83	94,427.22
Indiana	6,483,847.71	80,877.26	Texas	312,672.79	37,146.53
Iowa	477,252.64	16,473.35	Virginia	2,915,318.75	113,751.90
Kansas	293,777.81	17,998.05	West Virginia	812,490.43	29,715.74
Kentucky	21,774,983.87	521,059.06	Wisconsin	3,808,602.44	49,156.10
Louisiana	735,482.29	108,209.16	Amount paid by dis-		
Maryland	3,289,911.23	92,651.32	bursing agent for		
Massachusetts	2,462,209.61	56,773.46	salaries, etc		779,886.72
Michigan	2,287,074.99	39,703.42	Transportation		5,082.34
Minnesota	2,274,721.44	30,562.10	Miscellaneous		88,965.86
Mississippi	1,250.00		Commissioner of In-		
Missouri	8,552,463.06	93,443.15	ternal Revenue	8.50	
Montana	190,584.18	21,295.82			
Nebraska	4,912,947.05	45,669.14	Total receipts		
New Hampshire	543,317.78	24,761.72	and total net		
New Jersey	4,395,028.03	52,179.00	expenditures	153,971,072.57	3,879,082.31

POPULATION, NET REVENUE, AND NET EXPENDITURES OF THE GOVERNMENT FROM
1837 TO JUNE 30, 1892, AND PER CAPITA OF THE REVENUES AND PER CAPITA OF
EXPENDITURES.

Year.	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	26,899,123.00	1.62
1840	17,069,453	19,480,115.00	1.14	24,317,579.00	1.42
1841	17,591,000	16,860,160.00	.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	1.62	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	27,766,925.00	1.35
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	24,802,050	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	58,742,668.00	2.19
1856	28,083,000	74,056,699.00	2.64	69,371,026.00	2.48
1857	28,916,000	68,965,313.00	2.38	67,705,708.00	2.34
1858	29,753,000	46,655,366.00	1.57	74,185,270.00	2.49
1859	30,596,000	53,486,466.00	1.75	69,070,977.00	2.26
1860	31,443,321	56,064,608.00	1.78	68,190,598.00	2.01
1861	32,004,000	41,500,920.00	1.29	66,545,645.00	2.08
1862	32,704,000	51,867,455.00	1.59	474,761,519.00	14.52
1863	33,305,000	112,697,281.00	3.38	714,740,725.00	21.42
1864	34,046,000	264,620,772.00	7.77	865,322,642.00	25.42
1865	34,748,000	333,714,605.00	9.60	1,207,555,224.00	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	405,098,083.00	10.97	377,840,285.00	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	39,355,000	389,323,945.00	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	353,738,205.00	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	294,085,865.00	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	257,763,879.00	5.42	236,964,327.00	4.98

POPULATION, NET REVENUE, AND NET EXPENDITURES OF THE GOVERNMENT FROM
1837 TO JUNE 30, 1892—Continued.

Year.	Population.	Net revenue.	Per capita on revenue.	Net expenses.	Per capita on expenditures.
1879	48,866,000	\$273,827,184.00	\$5.60	\$266,947,884.00	\$5.46
1880	50,155,783	333,528,611.00	6.65	267,642,958.00	5.34
1881	51,316,000	360,782,293.00	7.00	260,712,888.00	5.08
1882	52,495,000	408,525,250.00	7.68	257,981,440.00	4.91
1883	53,693,000	398,287,582.00	7.41	265,408,138.00	4.94
1884	54,911,000	348,519,870.00	6.36	244,126,244.00	4.44
1885	56,148,000	323,690,706.00	5.76	260,226,935.00	4.63
1886	57,404,000	336,439,727.00	5.86	242,483,138.00	4.22
1887	58,680,000	371,403,277.00	6.33	267,932,179.00	4.56
1888	59,974,000	379,266,075.00	6.32	*267,924,801.00	4.46
1889	61,289,000	387,050,059.00	6.31	†299,288,978.00	4.88
1890	62,622,250	408,080,982.00	6.49	†318,040,710.00	5.07
1891	63,975,000	456,184,138.00	7.13	‡365,774,681.00	5.71
1892	65,516,000	354,937,784.24	5.42	‡45,023,350.58	5.27

* This includes \$8,270,842.46 of "premiums on purchase of bonds."

† This includes \$17,292,362.65 of "premiums on purchase of bonds."

‡ This includes \$20,304,224.06 of "premiums on purchase of bonds."

§ This includes \$10,401,220.61 of "premiums on purchase of bonds."

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT.

QUARTER ENDING SEPTEMBER 30, 1891.

Net receipts.	Amounts.	Net expenditures.	Amounts.
Customs	\$45,246,059.75	Civil and miscellaneous	\$26,441,197.81
Internal revenue	39,083,447.18	War Department	13,337,154.95
Sales of public lands	908,768.41	Navy Department	7,562,034.04
Miscellaneous sources	6,007,648.31	Interior Department, Indians	3,360,427.62
Net revenue	91,245,923.65	Interior Department, Pensions	25,440,265.71
Balance in the Treasury June 30, 1891	726,222,332.60	Interest on the public debt	3,705,594.76
		Net ordinary expenses	79,846,674.89
		Redemptions of loans and Treasury notes in excess of issues	11,854,340.00
		Total net expenditures	91,701,014.89
		Balance in the Treasury September 30, 1891	725,767,241.36
Total	817,468,256.25	Total	817,468,256.25

QUARTER ENDING DECEMBER 31, 1891.

Customs	\$40,409,109.15	Civil and miscellaneous	\$23,357,024.87
Internal revenue	38,444,441.23	War Department	11,438,417.84
Sales of public lands	1,001,521.88	Navy Department	7,494,042.30
Miscellaneous sources	4,090,704.14	Interior Department, Indians	3,137,383.09
Net revenue	83,945,776.40	Interior Department, Pensions	35,909,754.12
Issues of loans and Treasury notes in excess of redemptions	18,982,954.00	Interest on public debt	5,860,284.98
Total net receipts	102,928,730.40	Net ordinary expenses	87,196,906.20
Balance in the Treasury September 30, 1891	725,767,241.36	Balance in the Treasury December 31, 1891	741,499,065.56
Total	828,695,971.76	Total	828,695,971.76

REPORT ON THE FINANCES.

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT—Continued.

QUARTER ENDING MARCH 31, 1892.

Net receipts.	Amounts.	Net expenditures.	Amounts.
Customs.....	\$50,777,989.19	Civil and miscellaneous	\$25,452,357.22
Internal revenue	36,136,715.52	War Department.....	10,574,887.46
Sales of public lands.....	715,836.64	Navy Department.....	6,747,089.33
Miscellaneous sources	4,974,982.38	Interior Department, Indians	2,400,282.28
Net revenue	92,605,523.73	Interior Department, Pensions	35,497,555.24
Issues of loans and Treasury notes in excess of redemptions.....	45,999,371.50	Interest on public debt	7,685,358.11
Total net receipts	138,604,895.23	Net ordinary expenses	88,357,529.64
Balance in the Treasury December 31, 1891	741,499,065.56	Balance in the Treasury March 31, 1892	791,746,431.15
Total	880,103,960.79	Total	880,103,960.79

QUARTER ENDING JUNE 30, 1892.

Customs.....	\$41,019,806.06	Civil and miscellaneous	\$24,591,409.21
Internal revenue	40,306,468.64	War Department.....	11,544,996.55
Sales of public lands.....	635,748.65	Navy Department.....	7,370,973.31
Miscellaneous sources	5,178,537.11	Interior Department, Indians	2,252,484.68
Net revenue	87,140,560.46	Interior Department, Pensions	37,735,477.72
Balance in the Treasury March 31, 1892	791,746,431.15	Interest on public debt	6,126,878.38
Total	878,886,991.61	Net ordinary expenses	89,622,219.85
		Redemptions of loans and Treas- ury notes in excess of issues	10,660,432.48
		Total net expenditures	100,282,652.33
		Balance in the Treasury June 30, 1892	778,604,339.28
		Total	878,886,991.61

FISCAL YEAR ENDING JUNE 30, 1892.

Customs.....	\$177,452,964.15	Civil and miscellaneous	\$99,841,988.61
Internal revenue	153,971,072.57	War Department.....	46,895,456.30
Sales of public lands.....	3,261,875.58	Navy Department.....	29,174,138.98
Miscellaneous sources	20,251,871.94	Interior Department, Indians	11,150,577.67
Net revenue	354,937,784.24	Interior Department, Pensions	134,583,052.79
Issues of loans and Treasury notes in excess of redemptions.....	42,467,553.02	Interest on public debt	23,378,116.23
Total net receipts	397,405,337.26	Net ordinary expenses	345,023,330.58
Balance in the Treasury June 30, 1891	726,222,332.60	Balance in the Treasury June 30, 1892	778,604,339.28
Total	1,123,627,669.86	Total	1,123,627,669.86

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE DURING THE FISCAL YEAR ENDING JUNE 30, 1892, ARRANGED BY STATES, TERRITORIES, AND PORTS ALPHABETICALLY.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
MOBILE, ALA.			SAN DIEGO, CAL.—continued.		
1	Collector (salary, fees, etc.)	\$2,848.83	3	Inspectors (\$3 per diem)	\$3,294.00
1	Deputy collector and cashier	1,600.00	1	Inspector, temporary (\$4 per diem)	200.00
1	Deputy collector, inspector, and clerk	1,500.00	1	Inspector, temporary (\$3 per diem)	168.00
1	Storekeeper and acting appraiser, \$3.50 per diem	1,281.00	1	Inspector, temporary, night (\$6 per night)	72.00
1	Chief inspector, clerk, and tobacco examiner, \$3 per diem	1,098.00	1	Inspector, temporary, night (\$4 per night)	24.00
3	Inspectors, \$2.50 per diem	2,745.00	1	Inspector, temporary, night (\$3 per night)	18.00
1	Messenger	450.00	1	Boatman	730.00
2	Revenue boatmen, \$480	960.00	1	Boatman, temporary (\$2 per diem)	44.00
11	Total	12,482.83			
SITKA, ALASKA.			15	Total	13,559.00
1	Collector (salary and fees)	3,024.88	SAN FRANCISCO, CAL.		
1	Special deputy collector	1,800.00	1	Collector	\$7,000.00
1	Deputy collector, \$1,400 to \$1,600	1,433.50	1	Deputy collector and chief clerk	4,000.00
1	Deputy collector	1,500.00	2	Deputy collectors, (\$3,625)	7,250.00
4	Deputy collectors, \$1,400	5,600.00	1	Auditor	3,800.00
2	Inspectors, afloat, \$3 per diem	2,196.00	1	Assistant auditor and clerk	2,000.00
1	Inspector, \$3 per diem	972.00	1	Cashier	3,200.00
1	Watchman, \$3 per diem	540.00	1	Assistant cashier	1,800.00
1	Janitor	360.00	1	Adjuster of duties	3,000.00
13	Total	17,426.38	1	Clerk and deputy collector	2,200.00
NOGALES, ARIZ.			11	Clerks (\$1,800)	19,800.00
1	Collector	2,000.00	11	Clerks (\$1,600)	17,600.00
1	Deputy collector	1,500.00	1	Clerk	1,500.00
4	Deputy collectors, \$1,200	4,800.00	4	Clerks (\$1,400)	5,600.00
1	Clerk	1,200.00	6	Clerks (\$1,200)	7,200.00
1	Clerk and inspector	1,200.00	1	Foreman of laborers	1,100.00
8	Inspectors, mounted, \$3 per diem	7,905.00	1	Clerk and messenger	1,000.00
1	Inspector, mounted, temporary, \$3 per diem	90.00	4	Messengers (\$840)	3,360.00
2	Inspectors, \$3 per diem	2,109.00	15	Laborers (\$840)	12,600.00
1	Inspector, night, temporary, \$2 per night	14.00	4	Watchmen (\$780)	3,120.00
20	Total	20,818.00	3	Revenue boatmen (\$720)	2,160.00
EUREKA, CAL.			1	Appraiser	3,625.00
1	Collector (salary, fees, etc.)	2,887.17	2	Assistant appraisers (\$2,500)	5,000.00
1	Inspector, temporary (\$3 per diem)	123.00	1	Examiner of drugs	2,000.00
2	Total	3,010.17	4	Examiners (\$2,000)	8,000.00
LOS ANGELES, CAL.*			2	Examiners (\$1,600)	3,200.00
1	Collector	3,000.00	1	Examiner	1,200.00
1	Deputy collector	1,500.00	1	Clerk	1,800.00
2	Deputy collectors and inspectors (\$3 per diem)	1,509.00	1	Clerk	1,400.00
5	Inspectors (\$3 per diem)	5,103.00	3	Samplers (\$1,200)	3,600.00
1	Janitor (\$10 per month)	120.00	1	Messenger	840.00
10	Total	11,232.00	1	Foreman of laborers	1,100.00
SAN DIEGO, CAL.			17	Laborers (\$840)	14,280.00
1	Collector	3,000.00	7	Assistant storekeepers (\$1,400)	9,800.00
1	Special deputy collector	1,800.00	1	Gauger	2,000.00
2	Deputy collectors and inspectors (\$4 per diem)	2,928.00	1	Gauger's laborer	900.00
1	Deputy collector and inspector (\$3.50 per diem)	1,281.00	1	Weigher	2,000.00
			16	Assistant weighers (\$1,200)	19,200.00
			24	Inspectors (\$4 per diem)	35,136.00
			1	Inspector, night (\$3 per diem)	1,098.00
			19	Inspectors (\$3 per diem)	20,862.00
			33	Inspectors, night (\$3 per night)	36,234.00
			1	Surveyor	5,000.00
			1	Deputy surveyor	3,625.00
			1	Clerk	1,600.00
			1	Messenger	840.00
			1	Naval officer	5,000.00
			1	Deputy naval officer	3,125.00
			4	Clerks (\$1,300)	7,200.00
			3	Clerks (\$1,600)	4,800.00
			1	Clerk	1,400.00
			1	do	1,200.00

* District and port changed from Wilmington, Cal., to Los Angeles, Cal., by act of Congress approved March 31, 1892.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
SAN FRANCISCO, CAL.—cont'd.			WILMINGTON, DEL.—continued.		
1	Clerk and messenger.....	\$1,000.00	1	Inspector (\$1.65 per diem)	\$603.90
	Laborers (temporary)*.....	30,000.00	5	Boatmen (\$300)	1,500.00
225	Total	347,355.00	11	Total	7,713.57
DENVER, COLO.			GEORGETOWN, D. C.		
1	Surveyor (salary, fees, etc.) ..	3,770.88	1	Collector (salary, fees, etc.)...	3,579.75
1	Deputy surveyor	1,200.00	1	Special deputy collector	1,800.00
1	Inspector and gauger (\$3 per diem)	1,098.00	1	Deputy collector and inspector (\$4 per diem)	1,464.00
3	Total	6,068.88	1	Deputy collector and inspector (\$3.50 per diem)	1,281.00
BRIDGEPORT, CONN.			1	Inspector (\$3 per diem)	366.00
1	Collector	3,000.00	1	Inspector and clerk (\$3 per diem)	1,032.00
1	Special deputy collector	1,600.00	1	Clerk (\$75 per month)	136.14
1	Deputy collector	1,200.00	1	Janitor (\$60 per month)	720.00
1	Inspector (\$3 per diem)	1,098.00			
1	Inspector (\$2.50 per diem)	135.00	8	Total	10,378.89
5	Total	7,033.00	APALACHICOLA, FLA.		
HARTFORD, CONN.			1	Collector (salary, fees, etc.) ..	1,120.90
1	Collector (fees and commissions)	3,400.00	1	Deputy collector and inspector (\$2.50 per diem)	915.00
1	Special deputy collector	1,800.00	1	Inspector (\$3 per diem)	30.00
1	Deputy collector and clerk ..	1,100.00	1	Inspector (\$2 per diem)	424.00
1	Clerk	1,200.00	1	Messenger and boat-keeper ..	150.00
1	Inspector, weigher, and clerk ..	900.00	5	Total	2,639.90
2	Storekeepers (\$200)	†400.00	CEDAR KEYS, FLA.		
7	Total	8,800.00	1	Collector (salary and fees)	573.60
NEW HAVEN, CONN.			1	Deputy collector (\$3 per diem) ..	1,098.00
1	Collector (salary and commissions)	3,108.33	1	Inspector (\$3 per diem)	1,098.00
1	Deputy collector	1,600.00	1	Inspector (\$1.35 per diem)	468.45
1	do	1,200.00	4	Total	3,238.05
1	Clerk (\$3 per diem)	1,098.00	FERNANDINA, FLA.		
1	Weigher and gauger (\$3 per diem)	1,098.00	1	Collector (salary and fees)	1,627.80
1	Inspector (\$3 per diem)	1,098.00	1	Deputy collector and inspector (\$3 per diem)	1,098.00
6	Total	9,202.33	1	Boatman and messenger	300.00
NEW LONDON, CONN.			3	Total	3,025.80
1	Collector (fees and commissions)	590.24	JACKSONVILLE, FLA.		
1	Deputy collector and inspector ..	1,500.00	1	Collector (salary and fees)	2,033.06
2	Inspectors (\$3 per diem)	2,196.00	1	Deputy collector and inspector (\$4 per diem)	1,464.00
4	Total	4,286.24	1	Inspector, weigher, and gauger (\$75 per month)	900.00
STONINGTON, CONN.			1	Messenger (\$25 per month)	300.00
1	Collector (salary, fees, etc.) ..	643.94	4	Total	4,697.06
1	Deputy collector	500.00	KEY WEST, FLA.		
1	Inspector, temporary (\$3 per diem)	102.00	1	Collector (salary, commissions, etc.)	5,000.00
3	Total	1,245.94	1	Special deputy collector and clerk	2,500.00
WILMINGTON, DEL.			1	do	1,800.00
1	Collector (salary, fees, etc.) ..	1,496.67	1	Deputy collector and examiner ..	1,400.00
1	Special deputy collector	1,600.00	1	Deputy collector and inspector, Punta Gorda, Fla. (\$2 per diem)	732.00
1	Deputy collector	500.00	1	Deputy collector and inspector, Punta Rassa, Fla. (\$1.50 per diem)	549.00
2	Inspectors (\$2.75 per diem) ..	2,013.00			

* Actual number not known; varies at different times.

† Reimbursed by proprietor of private bonded stores.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
KEY WEST, FLA.—continued.			BRUNSWICK, GA.		
1	Clerk and leaf-tobacco examiner	\$1,500.00	1	Collector (salary, fees, etc.)	\$2,446.93
2	Clerks (\$1,400)	2,800.00	1	Special deputy collector	1,600.00
3	Clerks (\$1,200)	3,600.00	1	Deputy collector and inspector, Darien, Ga. (\$3 per diem)	1,098.00
1	Clerk and messenger	900.00	1	Inspector (\$3 per diem)	1,098.00
1	Storekeeper	1,400.00	1	Boatman	300.00
1	do	1,200.00			
1	Assistant storekeeper	600.00	5	Total	6,542.93
1	Chief inspector (\$3.50 per diem)	1,281.00			
1	Special inspector (\$3 per diem)	24.00	ST. MARYS, GA.		
6	Inspectors (\$3 per diem)	6,477.00	1	Collector (salary, fees, etc.)	595.32
1	Captain of night inspectors (\$3 per night)	1,098.00	1	Deputy collector	700.00
2	Special inspectors, night (\$3 per night)	1,188.00	2	Total	1,295.32
3	Inspectors, night (\$2.50 per night)	2,745.00			
1	Inspectress (\$30 per month)	360.00	SAVANNAH, GA.		
4	Boatmen (\$400)	1,600.00	1	Collector (fees and commissions)	4,728.09
1	Boatman (Punta Gorda, Fla)	300.00	1	Deputy collector	2,000.00
1	Watchman	730.00	3	Clerks (\$1,500)	4,500.00
1	Janitor	600.00	1	Inspector (\$4 per diem)	1,464.00
38	Total	40,384.00	2	Inspectors (\$3 per diem)	2,025.00
			1	Messenger	720.60
PENSACOLA, FLA.			1	Storekeeper (\$1,100)	459.82
1	Collector	3,000.00	3	Boatmen (\$50 per month)	1,800.00
1	Special deputy collector	1,600.00	1	Boatman (\$30 per month)	360.00
1	Deputy collector and clerk	1,200.00			
1	Clerk	1,000.00	14	Total	18,056.91
4	Inspectors (\$3 per diem)	4,392.00			
1	Inspector, temporary (\$3 per diem)	30.00	CAIRO, ILL.		
2	Watchmen, night (\$730)	1,460.00	1	Surveyor (salary and fees)	371.15
1	Messenger	600.00			
1	Pilot	600.00			
1	Fireman	540.00	CHICAGO, ILL.		
2	Boatmen (\$420)	840.00	1	Collector	7,000.00
16	Total	15,262.00	2	Deputy collectors and clerks (\$3,000)	6,000.00
			1	Deputy collector and clerk	2,300.00
ST. AUGUSTINE, FLA.			1	do	1,770.58
1	Collector (salary, fees, etc.)	686.22	1	do	1,320.00
1	Deputy collector	480.00	1	do	900.00
1	Inspector, St Lucie, Fla. (\$2 per diem)	732.00	1	Surveyor (Michigan City, Ind.)	350.00
3	Total	1,898.22	1	Auditor and clerk	2,700.00
			1	Cashier	2,500.00
TAMPA, FLA.			1	Assistant cashier	1,400.00
1	Collector (salary, commissions, etc.)	4,098.00	1	Confidential secretary	2,400.00
1	Special deputy collector	1,500.00	1	Chief clerk	1,700.00
1	Deputy collector and clerk (\$3 per diem)	1,098.00	1	Entry clerk	1,673.07
1	Deputy collector and inspector (\$1.50 per diem)	547.50	1	Assistant entry clerk	1,592.92
1	Inspector and acting appraiser (\$4 per diem)	1,464.00	6	Clerks (\$1,500)	9,000.00
7	Inspectors (\$3 per diem)	5,574.00	1	Clerk	1,479.66
1	Storekeeper (\$3 per diem)	1,098.00	2	Clerks (\$1,400)	2,800.00
1	Engineer (\$50 per month)	190.00	2	Clerks (\$1,300)	2,600.00
2	Boatmen (\$420)	840.00	1	Clerk	1,213.15
16	Total	16,409.50	1	do	1,209.75
			1	do	1,200.00
ATLANTA, GA.			1	do	1,096.51
1	Surveyor (salary, fees, etc.)	1,294.43	2	Clerks (\$1,000)	2,000.00
1	Deputy surveyor	600.00	1	Clerk	1,165.40
2	Total	1,894.43	1	do	994.53
			1	do	994.10
			1	Chief weigher	1,500.00
			1	Assistant weigher	1,464.00
			1	do	1,281.00
			1	Gauger	1,464.00
			1	Assistant gauger	1,281.00
			1	Inspector and clerk	1,464.00
			1	Cigar inspector	1,464.00
			6	Inspectors (\$1,281)	7,686.00
			1	Inspector	1,277.50
			15	Inspectors (\$1,098)	16,470.00
			1	Inspector	1,176.00
			1	do	1,020.00
			1	do	459.00

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
CHICAGO, ILL.—continued.			DUBUQUE, IOWA.		
1	Appraiser	\$3,000.00	1	Surveyor (salary, fees, etc.) ...	\$743.78
1	Tea examiner	2,000.00	1	Deputy surveyor (without compensation)	
1	Chief examiner	1,800.00			
1	Examiner	1,700.00			
2	Examiners (\$1,600)	3,200.00	2	Total	743.78
1	Examiner	1,400.00			
1	do	1,200.00	SIOUX CITY, IOWA.		
1	Storekeeper	1,384.74	1	Surveyor*	
2	Storekeepers (\$1,100)	2,200.00			
1	Storekeeper	992.78	LOUISVILLE, KY.		
1	do	871.50	1	Surveyor (salary and fees)	5,000.00
3	Openers and packers (\$915) ...	2,745.00	1	Special deputy surveyor	1,800.00
1	Opener and packer	807.50	1	Deputy surveyor and book-keeper	1,500.00
2	Openers and packers (\$732) ...	1,464.00	1	Deputy surveyor and clerk ...	1,500.00
1	Opener and packer	377.50	1	Entry clerk	1,500.00
3	Messengers (\$840)	2,520.00	1	Clerk (\$55 per month)	660.00
3	Watchmen (\$732)	2,196.00	1	Inspector, examiner, and gauger (\$4 per diem)	1,464.00
1	Laborer	630.00	1	Inspector, weigher, and gauger (\$3.50 per diem)	1,281.00
5	Laborers (\$628)	3,140.00	1	Storekeeper and gauger (\$360) ..	11,440.00
2	Laborers (\$626)	1,252.00	1	Opener and packer	750.00
1	Laborer	608.00	1	Messenger (\$2 per diem)	732.00
1	do	582.27			
1	do	576.74			
1	do	516.00			
1	do	452.00			
106	Total	134,922.20	11	Total	17,627.00
GALENA, ILL.			PADUCAH, KY.		
1	Surveyor (salary and fees)	351.50	1	Surveyor (salary and fees)	323.22
PEORIA, ILL.			1	Special deputy surveyor (without compensation)	
1	Surveyor (salary, fees, etc.) ...	584.16	2	Total	323.22
ROCK ISLAND, ILL.			BRASHEAR, LA.		
1	Surveyor (salary, fees, etc.) ...	496.70	1	Collector (salary and fees)	1,313.80
EVANSVILLE, IND.			2	Deputy collectors and inspectors (\$3 per diem)	2,190.00
1	Surveyor (salary, fees, etc.) ...	849.49	3	Total	3,503.80
1	Deputy surveyor	800.00	NEW ORLEANS, LA.		
2	Total	1,649.49	1	Collector	7,000.00
INDIANAPOLIS, IND.			2	Deputy collectors (\$3,000)	6,000.00
1	Surveyor (salary, fees, etc.) ...	5,000.00	1	Acting deputy collector and inspector	1,200.00
1	Special deputy surveyor and clerk	1,400.00	1	Cashier	2,500.00
1	Inspector (\$3 per diem)	1,098.00	1	Assistant cashier	1,600.00
1	Opener and packer	600.00	1	Auditor	2,500.00
4	Total	8,098.00	1	Corresponding clerk and stenographer	2,500.00
BURLINGTON, IOWA.			1	Private secretary	1,400.00
1	Surveyor (salary, fees, etc.) ...	417.25	1	Clerk	1,800.00
1	Deputy surveyor (without compensation)		4	Clerks (\$1,600)	6,400.00
2	Total	417.25	1	Clerk and acting deputy collector (\$1,460)	420.54
COUNCIL BLUFFS, IOWA.			1	Clerk, actg. depy. collector and immigrant inspector (\$1,460) ..	1,039.46
Port established by act of Congress approved March 26, 1892. Surveyor's bond approved July 8, 1892.			10	Clerks (\$1,400)	14,000.00
DES MOINES, IOWA.			7	Clerks (\$1,200)	8,400.00
Port established by act of Congress approved April 7, 1892. Surveyor's bond approved October 1, 1892.			9	Clerks (\$800)	7,178.25
			1	Messenger	750.00
			7	Messengers (\$600)	3,710.48
			1	Messenger (\$300)	221.71
			1	Weigher	2,000.00
			5	Assistant weighers (\$1,200) ...	6,000.00
			1	Gauger	1,500.00
			1	Appraiser	3,000.00
			2	Assistant appraisers (\$2,500) ..	5,000.00
			2	Examiners (\$1,800)	3,600.00
			1	Examiner	1,600.00
			1	do	1,200.00

* Reported did not receive any compensation.

† \$1,080 reimbursed by Louisville Public Warehouse Co.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
NEW ORLEANS, LA.—continued.			BELFAST, ME.—continued.		
1	Special examiner of drugs	\$1,000.00	1	Deputy collector and inspector	\$100.00
1	Packer (\$850)	353.40	1	Clerk	300.00
3	Openers and packers (\$850)	1,771.60	6	Total	3,557.17
2	Openers and packers (\$720)	1,072.38	CASTINE, ME.		
1	Sampler	750.00	1	Collector (salary, fees, etc.)	899.35
2	Storekeepers (\$1,400)	2,920.00	1	Special deputy collector and inspector (\$2.50 per diem)	915.00
1	Storekeeper (\$840)	140.80	2	Deputy collectors and inspectors (\$2 per diem)	1,464.00
1	Captain of night watchmen	880.00	1	Deputy collector and inspector (\$1.65 per diem)	518.10
1	Watchman, night (\$840)	141.60	1	Deputy collector and inspector (\$1.50 per diem)	115.50
16	Inspectors (\$3 per diem)	17,445.00	1	Deputy collector and inspector (\$1 per diem)	92.00
16	Inspectors (\$2.25 per diem)	13,155.00	7	Total	4,003.95
1	Inspectress (\$2 per diem)	732.00	EASTPORT, ME.		
1	Captain of night inspectors (\$3 per night)	1,098.00	1	Collector	3,000.00
17	Inspectors, night (\$2.25 per night)	13,619.25	1	Deputy collector	1,600.00
1	Chief laborer	800.00	1	do	1,200.00
33	Laborers (\$600)	18,714.03	1	Deputy collector (\$4 per diem)	1,464.00
10	Laborers, temporary (\$600)	1,483.07	2	Deputy collectors and inspectors (\$3 per diem)	2,196.00
1	Surveyor	3,500.00	2	Deputy collectors and inspectors (\$2.50 per diem)	1,830.00
1	Deputy surveyor	2,500.00	1	Deputy collector and inspector (\$2 per diem)	732.00
1	Clerk	1,600.00	5	Inspectors (\$3 per diem)	5,490.00
1	do	1,400.00	2	Inspectors (\$2.50 per diem)	1,830.00
3	Messengers (\$600)	1,800.00	4	Inspectors (\$2 per diem)	2,928.00
1	Naval officer	5,000.00	20	Total	22,270.00
1	Deputy naval officer	2,500.00	ELLSWORTH, ME.		
1	Secretary and chief clerk (\$1,800)	534.07	1	Collector (salary, fees, &c.)	847.70
1	Clerk (\$1,800)	1,265.93	1	Special deputy collector	900.00
2	Clerks (\$1,600)	3,200.00	1	Deputy collector and inspector	700.00
1	Clerk	1,400.00	1	Deputy collector and inspector (\$2 per diem)	732.00
1	do	840.00	1	Deputy collector and inspector (\$1.65 per diem)	603.90
1	Messenger	600.00	5	Total	3,783.60
189	Total	194,736.62	HOULTON, ME.		
BANGOR, ME.			1	Collector	1,500.00
1	Collector	3,000.00	1	Special deputy collector and inspector (\$4 per diem)	1,464.00
1	Special deputy collector	1,600.00	3	Deputy collectors and inspectors (\$3 per diem)	3,294.00
1	Deputy collector and inspector (\$4 per diem)	1,360.00	3	Deputy collectors and inspectors (\$2 per diem)	2,196.00
4	Deputy collectors and inspectors (\$3 per diem)	3,117.00	8	Total	8,454.00
2	Inspectors (\$3 per diem)	1,404.00	KENNEBUNK, ME.		
1	Inspector (\$2 per diem)	411.00	1	Collector (fees, etc.)	72.40
10	Total	10,892.00	1	Deputy collector (\$1.60 per diem)	534.00
BATH, ME.			2	Total	656.40
1	Collector (salary, fees, etc.)	2,104.55	MACHIAS, ME.		
1	Deputy collector, etc. (\$900)	225.00	1	Collector (salary, fees, etc.)	1,701.68
1	do (\$720)	504.78	1	Special deputy collector (\$2.50 per diem)	912.50
1	Special deputy collector (\$4 per diem)	1,464.00			
1	Deputy collector, etc. (\$3 per diem)	822.00			
1	Deputy collector, etc. (\$2.20 per diem)	202.40			
1	Deputy collector, etc. (\$2 per diem)	548.00			
3	Inspectors, etc. (\$3 per diem)	3,294.00			
1	Inspector (95c. per diem)	347.70			
1	Inspector (70c. per diem)	256.20			
1	Inspector (5c. per diem)	16.30			
13	Total	9,784.93			
BELFAST, ME.					
1	Collector (fees, etc.)	1,360.17			
1	Deputy collector and inspector (\$2.50 per diem)	915.00			
1	Deputy collector and inspector (\$2 per diem)	732.00			
1	Deputy collector and inspector	150.00			

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
MACHIAS, ME.—continued.			BALTIMORE, MD.—cont'd.		
1	Deputy collector and inspector	\$450.00	5	Clerks (\$1,600)	\$7,991.28
1	do	300.00	7	Clerks (\$1,400)	9,800.00
4	Total	3,364.18	4	Clerks (\$1,200)	4,200.00
PORTLAND, ME.			2	Clerks (\$800)	1,600.00
1	Collector	6,000.00	1	Private secretary (\$1,200)	598.70
1	Deputy collector	3,000.00	1	Private secretary (\$900)	452.47
1	Surveyor	4,500.00	1	Messenger and copyist	900.00
1	Appraiser	3,000.00	1	Messenger	840.00
1	Weigher and gauger	2,000.00	6	Messengers (\$720)	4,282.42
11	Inspectors (\$3 per diem)	11,498.00	1	Keeper of the record room (\$875)	430.29
3	Clerks (\$1,200)	3,600.00	1	Aid to the collector (\$875)	387.02
1	Clerk and inspector	1,100.00	35	Inspectors (\$3.50 per diem)	44,334.50
1	Clerk and superintendent of warehouses	1,500.00	1	Captain of night inspectors (\$3.50 per night)	1,281.00
2	Storekeepers (\$1,100)	2,200.00	1	Inspectors,* night (\$7 per night)	12,313.00
1	Marker and laborer	730.00	23	Inspectors, night (\$3 per night)	24,849.00
3	Watchmen (\$2 per diem)	2,196.00	1	Examiner	600.00
1	Messenger	650.00	1	Captain of watchmen	875.00
28	Total	41,974.00	4	Watchmen (\$840)	3,360.00
SACO, ME.			2	Laborers (\$720)	1,434.13
1	Collector (salary, fees, etc.)	300.70	4	Laborers at telephone (\$60 per month)	2,880.00
1	Inspector, temporary (\$3 per diem)	189.00	1	Boatman and acting pilot (\$60 per month)	720.00
2	Total	489.70	1	Boatman (\$45 per month)	540.00
WALDOBORO, ME.			1	Boatman (\$40 per month)	480.00
1	Collector (salary and fees)	3,000.00	1	Fireman (\$45 per month)	540.00
1	Special deputy collector (\$3 per diem)	1,098.00	1	Weigher (\$2,000)	168.50
1	Deputy collector, etc. (\$3 per diem)	1,098.00	1	Assistant weigher and acting gauger	1,300.00
1	Deputy collector, etc. (\$2.25 per diem)	823.50	11	Assistant weighers (\$1,200)	12,967.92
3	Deputy collectors, etc. (\$2 per diem)	2,196.00	1	Weigher, night (\$6 per night)	42.00
7	Total	8,215.50	2	Clerks (\$1,200)	2,400.00
WISCASSET, ME.			1	Messenger	720.00
1	Collector (salary, fees, etc.)	951.78	1	Keeper of the scales room	660.00
2	Deputy collectors (\$912.50)	1,825.00	15	Laborers on the scales (\$1.75 per diem)	5,531.75
1	Inspector	547.50	1	Laborers on the scales* (25 cents per hour)	7,479.42
4	Total	3,324.28	1	Local appraiser	3,000.00
YORK, ME.			2	Examiners (\$1,800)	3,560.34
1	Collector (salary and fees)	255.80	1	Examiner (\$1,600)	1,564.89
ANNAPOLIS, MD.			2	Examiners (\$1,400)	2,800.00
1	Collector (salary and fees)	400.00	1	Clerk	1,400.00
1	Inspector	600.00	1	do	1,200.00
2	Total	1,000.00	1	Sampler	875.00
BALTIMORE, MD.			1	Foreman of laborers	840.00
1	Collector	7,000.00	6	Laborers (\$840)	5,040.00
2	Deputy collectors (\$3,000)	6,000.00	1	Laborer	720.00
1	Cashier	2,500.00	2	Messengers (\$720)	1,440.00
1	Assistant cashier	1,800.00	1	Clerk and storekeeper	1,800.00
1	Auditor	2,500.00	1	Clerk	1,600.00
1	Assistant auditor	1,800.00	7	Storekeepers (\$1,200)	8,235.33
6	Clerks (\$1,800)	10,800.00	1	Storekeeper	840.00
			1	Engineer	1,200.00
			1	Fireman	1,095.00
			1	Foreman of porters	820.00
			3	Porters (\$620)	2,460.00
			1	Laborer	720.00
			1	Naval officer	5,000.00
			1	Deputy naval officer	2,500.00
			2	Clerks (\$1,600)	3,200.00
			3	Clerks (\$1,400)	4,196.18
			1	Clerk	1,200.00
			1	Messenger	840.00
			1	Surveyor	4,500.00
			1	Deputy surveyor	2,500.00
			1	Clerk and private secretary	1,600.00
			1	Clerk	1,200.00
			2	Messengers (\$840)	1,680.00
			1	Messenger	720.00
			203	Total	1259,703.14

* Actual number not known; varies at different times.

† Of this amount, \$21,825.33 was reimbursed by consignees of vessels, proprietors of private bonded warehouses, etc., for services of inspectors and storekeepers.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation	Compensation.
CRISFIELD, MD.			BOSTON, MASS.—continued.		
1	Collector (salary, fees, etc.)	\$2,402.30	22	Porters† (\$2 per diem)	\$13,816.00
1	Deputy collector	900.00	345	Wharf laborers (30 cents per hour)	31,806.00
2	Total	3,302.30	1	Naval officer	5,000.00
BARNSTABLE, MASS.			1	Deputy naval officer	2,500.00
1	Collector (fees, commissions, etc.)	1,532.67	1	Assistant deputy naval officer	2,000.00
1	Deputy collector, etc.	900.00	1	Acting deputy naval officer, etc.	1,800.00
1	Deputy collector and inspector (\$2 per diem)	732.00	2	Clerks (\$1,800)	3,600.00
6	Deputy collectors and inspectors* (\$1.35 per diem)	2,774.25	3	Clerks (\$1,600)	4,800.00
7	Storekeepers (\$50 per month)	1341.60	1	Clerk	1,400.00
16	Total	6,280.52	2	Clerks (\$1,200)	2,400.00
BOSTON, MASS.			3	Clerks (\$840)	2,520.00
1	Collector	8,000.00	1	Messenger	840.00
3	Deputy collectors (\$3,000)	9,000.00	1	Surveyor	5,000.00
1	Comptroller and principal clerk	5,000.00	1	Deputy surveyor	2,500.00
1	Auditor and disbursing clerk	3,000.00	1	Clerk and assistant to surveyor	2,000.00
1	Cashier	3,000.00	1	Clerk	1,600.00
1	Assistant cashier	2,200.00	1	do	1,500.00
1	Secretary and chief clerk	2,000.00	1	do	1,400.00
3	Chief clerks (\$2,000)	6,000.00	1	do	1,200.00
1	Clerk	2,000.00	1	Messenger	840.00
3	Clerks (\$1,800)	5,400.00	1	do	720.00
17	Clerks (\$1,600)	27,200.00	2	Assistant appraisers (\$2,500)	5,000.00
20	Clerks (\$1,400)	28,000.00	1	Examiner of drugs	2,500.00
19	Clerks (\$1,200)	22,800.00	4	Examiners (\$2,000)	8,000.00
8	Clerks (\$1,000)	8,000.00	5	Examiners (\$1,800)	9,000.00
2	Clerks (\$875)	1,750.00	2	Examiners (\$1,600)	3,200.00
9	Clerks (\$840)	7,560.00	3	Examiners (\$1,400)	4,200.00
1	Clerk	800.00	2	Clerks (\$1,400)	2,800.00
1	Clerk and inspectress	1,000.00	1	Clerk	1,000.00
8	Messengers (\$840)	6,720.00	2	Clerks (\$875)	1,750.00
5	Messengers (\$800)	4,000.00	1	Private secretary	1,200.00
7	Messengers (\$720)	5,040.00	1	Sampler	1,200.00
1	Messenger† (\$2 per diem)	628.00	3	Samplers (\$1,000)	3,000.00
1	Messenger and janitor† (\$2 per diem)	628.00	1	Sampler	875.00
1	Janitor	720.00	3	Openers and packers (\$900)	2,700.00
1	Carpenter (\$3 per diem)	1,098.00	13	Openers and packers (\$840)	10,920.00
1	Watchman (\$3 per diem)	1,098.00	4	Messengers (\$840)	3,360.00
8	Watchmen, night (\$2 per night)	5,856.00	5	Porters† (\$2 per diem)	3,140.00
5	Acting deputy collectors and inspectors (\$4 per diem)	7,320.00	738	Total	541,488.00
68	Inspectors (\$4 per night)	99,552.00	EDGARTOWN, MASS.		
30	Inspectors, night (\$3 per night)	32,940.00	1	Collector (salary, fees, etc.)	447.30
1	Measurer of marble§ (\$3.50 per diem)	245.00	1	Special deputy collector, inspector, etc. (\$2 per diem)	732.00
1	Weigher	2,000.00	1	Deputy collector, inspector, etc. (\$2 per diem)	732.00
3	Assistant weighers (\$1,600)	4,800.00	1	Inspector¶ (\$2 per diem)	380.00
16	Assistant weighers (\$4 per diem)	23,424.00	1	Boatman	300.00
3	Weigher's clerks (\$1,200)	3,600.00	5	Total	2,591.30
1	Gauger	2,000.00	FALL RIVER, MASS.		
2	Assistant gaugers (\$4 per diem)	2,928.00	1	Collector (salary, fees, etc.)	2,800.13
7	Freight elevator men (\$800)	5,600.00	1	Deputy collector (\$1,500 to \$1,600)	1,575.00
1	Clerk and storekeeper	1,800.00	1	Inspector (\$3 per diem)	1,098.00
1	do	1,600.00	1	Boatman (\$3 per diem)	300.00
1	do	800.00	4	Total	5,773.13
12	Storekeepers (\$1,400)	16,800.00	GLOUCESTER, MASS.		
9	Storekeepers (\$800)	7,200.00	1	Collector (salary, fees, etc.)	4,582.70
4	Revenue boatmen (\$2.25 per diem)	3,294.00	1	Deputy collector	1,200.00
1	Foreman of laborers	1,000.00	1	Clerk	1,000.00
			5	Inspectors (\$1,098)	5,490.00

* One discontinued, and office abolished from February 15, 1892.

† Reimbursed by proprietors of private bonded warehouse.

‡ Sundays excepted.

§ When employed.

|| Reimbursed by proprietors of private bonded stores.

¶ Office abolished February 15, 1892.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
GLOUCESTER, MASS.—continued.			DETROIT, MICH.—continued.		
2	Storekeepers (\$1,400)	*\$1,580.00	1	Deputy collector	\$1,400.00
1	Boatman	480.00	1	Deputy collector and entry clerk	1,600.00
11	Total	14,332.70	1	Deputy collector, bond and warehouse clerk	1,500.00
MARBLEHEAD, MASS.			1	Deputy collector and marine clerk	1,400.00
1	Collector (fees and commissions)	393.62	1	Deputy collector and clearance clerk	1,200.00
1	Special deputy collector, inspector, etc. (\$2 per diem to \$1,000)	889.33	7	Deputy collectors and clerks (\$3 per diem)	7,686.00
1	Deputy collector and inspector (Lynn, Mass.), (\$2 per diem)	732.00	3	Deputy collectors and inspectors (\$840)	1,879.93
3	Total	2,014.95	27	Deputy collectors and inspectors (\$3 per diem)	30,560.00
NANTUCKET, MASS.			1	Deputy collector and inspector (\$2 per diem)	732.00
1	Collector (salary and fees)	266.95	1	Deputy collector and inspector (\$1.50 per diem)	549.00
NEW BEDFORD, MASS.			2	Deputy collectors and inspectors (\$1 per diem)	732.00
1	Collector (fees and commissions)	2,449.58	2	Deputy collectors and inspectors (65 cents per diem)	475.80
1	Deputy collector	1,600.00	2	Deputy collectors and inspectors (30 cents per diem)	195.60
1	Clerk	1,000.00	1	Appraiser	3,000.00
2	Inspectors (\$3 per diem)	2,196.00	1	Chief clerk	1,500.00
5	Total	7,245.58	1	Cashier	1,500.00
NEWBURYPORT, MASS.			1	Examiner, ganger, and storekeeper	1,400.00
1	Collector (fees and commissions)	188.69	1	Impost clerk	1,200.00
1	Deputy collector	1,000.00	1	Statistical clerk	1,200.00
1	Inspector (\$3 per diem)	121.48	1	Clerk	840.00
3	Total	1,310.17	1	Storekeeper	1,100.00
PLYMOUTH, MASS.			2	Inspectresses (\$1.50 per diem)	1,098.00
1	Collector (salary, fees, etc.)	1,519.05	1	Messenger (\$730)	653.83
1	Deputy collector	1,000.00	1	Laborer	720.00
2	Total	2,519.05	64	Total	\$71,122.19
SALEM, MASS.			GRAND HAVEN, MICH.		
1	Collector (fees and commissions)	776.47	1	Collector	2,500.00
1	Special deputy collector and inspector (\$4 per diem)	1,464.00	1	Special deputy collector	1,200.00
1	Weigher and inspector (\$3 per diem)	1,098.00	1	Deputy collector and inspector, temporary (\$2 per diem)	492.00
3	Inspectors (\$3 per diem)	3,294.00	1	Deputy collector and inspector (\$1.65 per diem)	603.90
1	Boatman	480.00	1	Deputy collector and inspector (\$1.50 per diem)	378.00
7	Total	7,112.47	2	Deputy collectors and inspectors (\$1 per diem)	618.00
SPRINGFIELD, MASS.			4	Deputy collectors and inspectors (65 cents per diem)	586.95
1	Surveyor (salary, commissions, etc.)	2,832.71	3	Deputy collectors and inspectors (50 cents per diem)	418.50
1	Deputy surveyor and clerk (\$900)	296.65	14	Total	6,797.35
1	Ganger	23.85	GRAND RAPIDS, MICH.		
1	Laborer (\$2 per diem)	328.00	1	Surveyor (salary, fees, etc.)	2,015.16
4	Total	3,481.21	MARQUETTE, MICH.		
DETROIT, MICH.			1	Collector (salary, fees, etc.)	1,803.06
1	Collector (salary, fees, etc.)	4,500.00	2	Deputy collectors (\$1,200)	2,376.92
1	Special deputy collector	2,500.00	1	Deputy collector (\$3 per diem)	786.00
			2	Deputy collectors (\$2 per diem)	1,258.00
			1	Deputy collector (\$1 per diem)	262.00
			2	Deputy collectors (80 cents per diem)	502.40
			2	Deputy collectors (75 cents per diem)	394.50

* Reimbursed by owners of private bonded warehouses.

† From September 9, 1891.

‡ One employed during season of navigation.

§ Of this amount \$2,014 was reimbursed by sundry corporations, etc.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
MARQUETTE, MICH.—continued.			ST. PAUL, MINN.		
2	Deputy collectors (50 cents per diem).....	\$263.00	1	Collector (salary, fees, etc.)...	\$4,239.93
2	Deputy collectors (without compensation).....		1	Special deputy collector.....	1,800.00
1	Inspector.....	300.00	1	Deputy collector and examiner.....	2,000.00
4	Inspectors (\$3 per diem).....	4,392.00	1	Deputy collector and cashier.....	1,600.00
1	Clerk (\$2 per diem).....	732.00	1	Deputy collector and clerk.....	1,400.00
21	Total.....	13,069.83	1	Deputy collector and mounted inspector (\$3.50 per diem).....	1,281.00
PORT HURON, MICH.			2	Deputy collectors and inspectors (\$3 per diem).....	2,196.00
1	Collector (salary, fees, etc.).....	3,600.00	1	Clerk and inspector (\$3 per diem).....	1,098.00
1	Special deputy collector.....	2,000.00	1	Storekeeper and inspector (\$3 per diem).....	1,098.00
1	Deputy collector and cashier.....	1,500.00	1	Inspector, mounted (\$3.50 per diem).....	1,281.00
1	Deputy collector and clerk.....	1,400.00	1	Inspector (\$3 per diem).....	1,098.00
1	do.....	1,300.00	1	Storekeeper \$ (\$2.50 per diem).....	915.00
2	do.....	1,000.00	1	Inspector and laborer (\$2 per diem).....	732.00
1	Deputy collector, inspector, and clerk (\$3 per diem).....	1,098.00	14	Total.....	20,738.93
1	Deputy collector and inspector.....	1,400.00	NATCHEZ, MISS.		
1	do.....	1,300.00	1	Collector (salary, etc.).....	508.75
1	do.....	1,200.00	1	Deputy collector (without compensation).....	
1	do.....	1,100.00	2	Total.....	508.75
1	do.....	1,000.00	SHIELDSBOROUGH, MISS.		
2	Deputy collectors and inspectors (\$900).....	1,800.00	1	Collector (salary and fees).....	2,816.19
20	Deputy collectors and inspectors (\$864).....	17,280.00	2	Deputy collectors (\$3 per diem).....	2,196.00
1	Deputy collector and inspector.....	790.40	2	Inspectors (\$3 per diem).....	2,196.00
3	Deputy collectors and inspectors (\$730).....	2,190.00	1	Messenger.....	60.00
1	Deputy collector and inspector.....	600.00	6	Total.....	7,268.19
2	Deputy collectors and inspectors (\$425).....	850.00	VICKSBURG, MISS.		
1	Deputy collector and inspector.....	400.00	1	Collector (salary, etc.).....	566.15
1	do.....	399.50	KANSAS CITY, MO.		
1	do.....	360.00	1	Surveyor.....	5,000.00
3	Deputy collectors and inspectors (\$199.70).....	599.10	1	Deputy surveyor.....	1,200.00
1	Inspectress.....	240.00	1	Deputy surveyor and inspector.....	1,500.00
1	Storekeeper.....	1,100.00	1	do.....	1,200.00
49	Total.....	44,507.00	1	Deputy surveyor and clerk.....	1,200.00
DULUTH, MINN.			1	Storekeeper.....	900.00
1	Collector (salary, fees, etc.).....	2,181.19	6	Total.....	11,000.00
1	Deputy collector.....	1,400.00	ST. JOSEPH, MO.		
2	Deputy collectors* (\$25 per month).....	414.02	1	Surveyor (salary, fees, etc.).....	3,351.65
1	Deputy collector, special service (\$3 per diem).....	†131.60	1	Deputy surveyor.....	1,200.00
1	Deputy collector and inspector* (\$150 per month).....	11,447.00	1	Clerk and inspector (\$360 to \$50 per month).....	373.33
1	Inspector and storekeeper (\$3 per diem).....	1405.00	3	Total.....	4,924.98
1	Janitor (\$5 per month).....	60.00	ST. LOUIS, MO.		
8	Total.....	6,068.81	1	Surveyor.....	5,000.00
MINNEAPOLIS, MINN.			1	Special deputy surveyor.....	2,500.00
1	Deputy collector.....	2,000.00	1	Deputy surveyor and cashier.....	2,000.00
1	Clerk (\$3 per diem).....	1,098.00	1	Deputy surveyor, chief inspector, weigher, etc.....	1,600.00
1	Storekeeper, gauger, etc. (\$1,500).....	750.00	1	Deputy surveyor and entry clerk.....	1,600.00
1	Storekeeper, gauger, etc. (\$1,200).....	600.00	1	Deputy surveyor and clerk.....	1,500.00
1	Storekeeper (\$3 per diem).....	96.00	1	Liquidating clerk.....	1,900.00
1	Storekeeper (\$2 per diem).....	680.00	1	Clerk and assistant inspector, etc.....	1,200.00
1	Laborer (\$2 per diem).....	364.00			
1	Laborer (\$1 per diem).....	184.00			
8	Total.....	5,772.00			

* During season of navigation.

† \$41.60 of this amount for traveling expenses.

‡ Includes \$6 per night for night service.

§ Public bonded warehouse.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
ST. LOUIS, MO.—continued.			NEWARK, N. J.—continued.		
1	Clerk and assistant weigher..	\$1,000.00	1	Deputy collector and inspector	\$1,200.00
2	Clerks (\$1,400).....	2,800.00	1	Storekeeper (\$3 per diem).....	*1,098.00
1	Clerk.....	1,200.00			
1	do.....	1,100.00	3	Total.....	4,450.35
2	Inspectors (\$3.50 per diem).....	2,555.00			
5	Inspectors (\$3 per diem).....	5,475.00	PERTH AMBOY, N. J.		
1	Messenger.....	840.00	1	Collector (salary, fees, etc.)...	3,600.00
1	Appraiser.....	3,000.00	1	Deputy collector.....	1,200.00
1	Examiner.....	1,600.00	1	Deputy collector and inspector	
1	do.....	1,200.00		(\$3 per diem).....	1,098.00
1	Special drug-examiner (\$5 per diem).....	700.00	3	Inspectors (\$3 per diem).....	3,294.00
1	Storekeeper.....	1,000.00	1	Inspector and clerk.....	840.00
1	Opener and packer.....	900.00	1	Storekeeper.....	600.00
1	Laborer.....	720.00	1	Janitor and boatman.....	547.50
3	Laborers (\$600).....	1,800.00	9	Total.....	11,179.50
31	Total.....	43,190.00			
FORT BENTON, MONT.			SOMERS POINT, N. J.		
1	Collector (salary, fees, etc.)...	2,183.23	1	Collector (salary and fees)...	468.25
1	Deputy collector (\$4 per diem)...	1,464.00	1	Deputy collector.....	500.00
1	Deputy collector (\$3 per diem)...	651.00	2	Total.....	968.25
2	Inspectors, mounted (\$3.50 per diem).....	1,982.00			
1	Clerk (\$1 per diem).....	180.00	1	TRENTON, N. J.	
6	Total.....	6,460.23	1	Collector (salary and fees)...	196.75
LINCOLN, NEBR.			TUCKERTON, N. J.		
1	Surveyor (salary, fees, etc.)...	1,040.11	1	Collector (salary and fees)...	274.00
1	Deputy surveyor (\$50 per month).....	600.00			
2	Total.....	1,640.11	ALBANY, N. Y.		
OMAHA, NEBR.			1	Surveyor (salary, fees, etc.)...	5,000.00
1	Surveyor (salary and commissions).....	4,362.34	1	Deputy surveyor and inspector	
1	Deputy surveyor.....	1,200.00		(\$4 per diem).....	1,464.00
1	Clerk and inspector.....	1,200.00	1	Deputy surveyor and inspector	
1	Assayer.....	205.00		(\$3 per diem).....	1,098.00
4	Total.....	6,967.34	4	Inspectors (\$3 per diem).....	4,392.00
PORTSMOUTH, N. H.			7	Total.....	11,954.00
1	Collector (fees and commissions).....	2,061.61	BUFFALO, N. Y.		
1	Deputy collector.....	1,200.00	1	Collector (salary, etc.).....	4,500.00
1	Deputy collector (West Stewartstown, N. H., \$2.50 per diem).....	915.00	1	Deputy collector.....	2,500.00
1	Special inspector (\$4 per diem)...	1,464.00	1	Deputy collector, Black Rock Ferry, N. Y. (\$4.50 per diem)...	1,647.00
2	Inspectors (\$3 per diem).....	2,196.00	2	Deputy collectors, International Bridge, N. Y. (\$4 per diem).....	2,920.00
1	Boatman.....	400.00	1	Deputy collector, East Buffalo, N. Y. (\$3 per diem).....	1,098.00
7	Total.....	8,236.61	1	Deputy collector, Tonawanda, N. Y. (\$3 per diem).....	1,098.00
BRIDGETON, N. J.			1	Appraiser.....	3,000.00
1	Collector (salary and fees).....	726.92	1	Cashier.....	1,600.00
2	Deputy collectors (\$120).....	240.00	1	Entry and liquidating clerk	1,500.00
1	Special deputy collector (without compensation).....		1	Warehouse clerk and bookkeeper.....	1,400.00
4	Total.....	966.92	1	Clearance clerk.....	1,200.00
NEWARK, N. J.			1	Clearance clerk, night, (\$3 per night).....	\$905.00
1	Collector (salary, fees, etc.).....	2,152.35	1	Impost and statistical clerk.....	1,200.00
			1	Marine clerk.....	1,200.00
			1	Clerk and vessel admeasurer.....	1,253.00
			1	Inspector (\$4 per diem).....	1,464.00
			3	Inspectors (\$3.50 per diem).....	3,843.00
			17	Inspectors (\$3 per diem).....	\$18,176.00
			1	Inspector (\$2.50 per diem).....	915.00
			2	Inspectors, temporary (\$3 per diem).....	1,392.00
			1	Storekeeper.....	1,163.50

* Reimbursed by Balbach Smelting and Refining Co.

† \$104.00 of this amount reimbursed by elevators, ferries, etc.

‡ 53.00 of this amount reimbursed by elevators, ferries, etc.

§ 26.00 of this amount reimbursed by elevators, ferries, etc.

|| 213.50 of this amount reimbursed by elevators, ferries, etc.

396.50 total amount reimbursed by elevators, ferries, etc.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
BUFFALO, N. Y.—continued.			NEW YORK, N. Y.—continued.		
1	Storekeeper.....	\$1,100.00	7	Weighers (\$2,000).....	\$14,000.00
1	Messenger.....	800.00	60	Assistant weighers (\$4 per diem*).....	75,120.00
1	Laborer.....	720.00		Assistant weighers,† temporary (30 cents per hour, 8 hours a day).....	15,045.00
44	Total.....	56,594.50	1	Gauger.....	2,000.00
CAPE VINCENT, N. Y.			8	Assistant gaugers (\$4 per diem*).....	10,016.00
1	Collector (salary, fees, etc.)....	2,500.00	310	Inspectors (\$4 per diem).....	453,840.00
1	Special deputy collector.....	1,500.00	4	Inspectors, coastwise (\$180).....	720.00
1	Deputy collector and inspector.....	1,200.00	118	Inspectors, night (\$3 per night).....	129,564.00
6	Deputy collectors and inspectors (\$3 per diem).....	6,423.00	2	Inspectors in charge of sugar samples (5 cents per diem).....	36.60
1	Deputy collector and inspector (\$2 per diem).....	967.00	9	Inspectresses (\$3 per diem).....	9,832.00
2	Deputy collectors and inspectors (\$1.25 per diem).....	856.25	1	Detective.....	1,400.00
2	Inspectors (\$3 per diem).....	2,196.00	1	Detective (\$4 per diem).....	1,464.00
14	Total.....	15,642.25	2	Searchers (\$840).....	1,680.00
DUNKIRK, N. Y.			60	Storekeepers (\$1,400).....	84,000.00
1	Collector (salary and fees).....	1,053.78	1	Storekeeper (Castle Garden).....	1,000.00
1	Inspector (\$3 per diem).....	606.00	1	Measurer of marble, temporary (50 cents per hour, 8 hours a day).....	1,252.00
2	Total.....	1,659.78	1	Opener and packer.....	1,095.00
GREENPORT, N. Y.			1	Custodian of internal-revenue stamps (\$1,400).....	819.20
1	Surveyor (fees).....	338.20	1	Superintendent of supplies.....	1,200.00
NEW YORK, N. Y.			1	Carpenter.....	1,500.00
1	Collector.....	12,000.00	1	do.....	1,109.00
9	Deputy collectors (\$3,000).....	27,000.00	1	do.....	1,000.00
1	Deputy collector, Newburg, N. Y.....	750.00	1	do.....	900.00
1	Deputy collector, Cold Spring, N. Y.....	200.00	1	Engineer (\$1,300).....	109.50
1	Assistant collector, Jersey City, N. J. (\$2,000).....	168.50	1	Engineer.....	1,200.00
1	Cashier.....	5,000.00	1	Engineer (naval office).....	1,000.00
1	Assistant cashier.....	2,000.00	1	Assistant engineer.....	840.00
1	Acting disbursing agent.....	4,000.00	3	Firemen (\$840).....	2,520.00
1	Paymaster.....	2,500.00	1	Fireman.....	720.00
1	Paymaster of drawbacks.....	2,000.00	1	Fireman, temporary (\$720).....	360.00
1	Auditor.....	4,000.00	1	Bookbinder.....	1,200.00
1	Chief clerk and special deputy collector.....	5,000.00	1	Bookbinder's assistant.....	600.00
2	Chief clerks (\$3,000).....	6,000.00	1	Assistant bookbinder, temporary (\$2.75 per diem).....	632.50
1	Chief clerk.....	2,700.00	2	Messengers (\$890).....	1,780.00
1	do.....	2,600.00	67	Messengers (\$840).....	56,280.00
7	Chief clerks (\$2,500).....	17,500.00	3	Messengers (\$720).....	2,160.00
1	Assistant chief clerk.....	2,500.00	41	Watchmen (\$840).....	34,440.00
1	Private secretary.....	2,500.00	1	Usher.....	840.00
1	Confidential clerk and stenographer.....	1,500.00	2	Guides (\$840).....	1,680.00
1	Chief teller.....	2,200.00	8	Elevator men (\$840).....	6,720.00
7	Tellers (\$2,000).....	14,000.00	8	Foremen (\$840).....	6,720.00
1	Stenographer and appointment clerk.....	2,200.00	1	Skilled laborer (\$4 per diem).....	1,464.00
1	Stenographer.....	1,500.00	7	Laborers (\$720).....	5,040.00
1	Assistant appointment clerk (\$1,400).....	1,000.03	120	Laborers, public stores (\$720).....	86,400.00
1	Chief bookkeeper.....	2,000.00		Laborers†, weighers' (\$2.50 per diem and 30 cents and 40 cents per hour).....	99,148.82
1	Assistant bookkeeper.....	1,600.00	28	Laborers, gaugers' (\$2.50 per diem*).....	21,910.00
7	Floor bookkeepers (\$840).....	5,880.00	12	Laborers, gaugers' (30 cents per hour, 8 hours a day).....	9,014.40
2	Clerks (\$2,500).....	5,000.00	2	Laborers, gaugers' (40 cents per hour, 8 hours a day).....	2,003.20
1	Clerk.....	2,400.00	1	Laborer, for measurer of marble (30 cents per hour, 8 hours a day).....	751.20
15	Clerks (\$2,200).....	33,000.00	1	Porter.....	720.00
21	Clerks (\$2,000).....	42,000.00	7	Janitors, weighers' (\$2 per diem*).....	4,392.00
12	Clerks (\$1,800).....	21,600.00	1	Scrubwoman.....	360.00
44	Clerks (\$1,600).....	70,400.00	1	Charwoman.....	6,000.00
59	Clerks (\$1,400).....	82,600.00	10	Appraiser.....	30,000.00
83	Clerks (\$1,200).....	99,600.00	1	Assistant appraisers (\$3,000).....	2,500.00
92	Clerks (\$1,000).....	92,000.00	1	Chief clerk.....	2,500.00
5	Copyists (\$1,000).....	5,000.00	1	Examiner of teas.....	1,800.00
			18	Examiners of marble.....	45,000.00
			1	Examiners (\$2,500).....	2,300.00
			7	Examiners (\$2,200).....	15,400.00

* When employed.

† Actual number not known; varies at different times.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
NEW YORK, N. Y.—continued.			OGDENSBURG, N. Y.—continued.		
20	Examiners (\$2,000).....	\$40,000.00	1	Deputy collector and inspector.....	\$800.00
27	Examiners (\$1,800).....	48,000.00	2	Deputy collectors and inspectors (\$600).....	1,200.00
1	Examiner.....	1,400.00	2	Deputy collectors and inspectors (\$4 per diem).....	2,928.00
1	do.....	1,200.00	8	Deputy collectors and inspectors (\$3 per diem).....	8,784.00
1	Stenographer.....	2,200.00	1	Deputy collector and inspector (\$1.65 per diem).....	603.90
1	Law clerk.....	2,000.00	20	Total.....	23,239.90
1	Clerk.....	1,800.00	OSWEGO, N. Y.		
8	Clerks (\$1,600).....	12,800.00	1	Collector (salary, fees, etc.).....	3,537.93
1	Clerk.....	1,400.00	1	Special deputy collector.....	1,800.00
4	Clerks (\$1,200).....	4,800.00	2	Deputy collectors and clerks (\$1,200).....	2,400.00
3	Clerks (\$1,000).....	3,000.00	1	Deputy collector and clerk.....	1,000.00
4	Clerks (\$854).....	3,456.00	1	do.....	900.00
1	Clerk and verifier.....	1,500.00	6	Deputy collectors and inspectors (\$3 per diem).....	4,581.00
6	Clerks and verifiers (\$1,400).....	8,400.00	1	Cashier.....	1,500.00
12	Clerks and verifiers (\$1,200).....	14,400.00	1	Chief inspector (\$3.25 per diem).....	1,189.50
1	Clerk and verifier.....	1,150.00	6	Inspectors (\$3 per diem).....	5,946.00
8	Clerks and verifiers (\$1,000).....	8,000.00	1	Storekeeper (\$1,160).....	1,073.93
28	Samplers (\$1,200).....	33,600.00	1	Measurer (\$5 per diem).....	170.00
2	Samplers (\$1,150).....	2,300.00	22	Total.....	24,098.36
8	Foremen of openers and packers (\$1,000).....	8,000.00	PATCHOGUE, N. Y.		
47	Openers and packers (\$900).....	42,300.00	1	Surveyor (fees).....	642.35
89	Openers and packers (\$840).....	74,760.00	1	Deputy surveyor.....	400.00
1	Opener and packer, general appraiser's (\$3 per diem*).....	939.00	2	Total.....	1,042.35
1	Opener and packer, general appraiser's (\$2.75 per diem*).....	860.75	PLATTSBURG, N. Y.		
2	Stencillers (\$2.75 per diem*).....	1,721.50	1	Collector.....	2,500.00
36	Messengers (\$840).....	30,240.00	1	Deputy collector and inspector (\$1,700 to \$1,500).....	1,583.20
22	Naval officer, appraiser's (\$840).....	18,480.00	1	Deputy collector and inspector (\$3 per diem to \$1,200).....	1,160.10
1	Naval officer.....	8,000.00	2	Deputy collectors and inspectors (\$900).....	1,800.00
1	Deputy naval officer.....	8,500.00	6	Deputy collectors and inspectors (\$800).....	4,861.00
1	Comptroller.....	3,000.00	1	Deputy collector and inspector (\$3 per diem).....	13,362.00
1	Auditor and clerk.....	2,500.00	1	Deputy collector and clerk.....	1,800.00
1	Private secretary.....	2,000.00	28	Total.....	30,866.30
1	Stenographer.....	1,000.00	PORT JEFFERSON, N. Y.		
1	Clerk and acting deputy naval officer.....	2,800.00	1	Surveyor (fees).....	183.65
3	Clerks (\$2,500).....	7,500.00	1	Deputy surveyor (without compensation).....	.....
10	Clerks (\$2,200).....	22,000.00	2	Total.....	183.65
12	Clerks (\$2,000).....	24,000.00	ROCHESTER, N. Y.		
10	Clerks (\$1,800).....	16,351.60	1	Collector (salary, fees, etc.).....	3,067.92
14	Clerks (\$1,600).....	21,204.40	1	Deputy collector and clerk.....	1,800.00
12	Clerks (\$1,400).....	16,800.00	1	do.....	1,400.00
13	Clerks (\$1,200).....	15,600.00	1	do.....	1,300.00
15	Clerks (\$1,000).....	15,000.00	1	do.....	1,200.00
12	Messengers (\$840).....	10,080.00	1	Deputy collector and inspector (\$4 per diem).....	1,464.00
1	Messenger.....	720.00	1	Deputy collector and inspector (\$3.85 per diem).....	1,409.10
1	do.....	660.00			
1	Surveyor.....	8,000.00			
3	Deputy surveyors (\$2,500).....	7,500.00			
1	Auditor.....	5,000.00			
1	Private secretary.....	2,000.00			
2	Clerks (\$1,800).....	3,600.00			
8	Clerks (\$1,600).....	12,800.00			
2	Clerks (\$1,400).....	2,800.00			
2	Clerks (\$1,200).....	2,400.00			
1	Stenographer and typewriter (\$5 per diem*).....	225.00			
9	Messengers (\$840).....	7,560.00			
5	Messengers (\$720).....	3,600.00			
6	Inspectors for admeasurement of vessels (\$4 per diem).....	8,760.00			
1	Foreman of laborers.....	840.00			
1,833	Total.....	2,455,676.20			
OGDENSBURG, N. Y.					
1	Collector (salary, fees, etc.).....	2,524.00			
1	Special deputy collector.....	1,600.00			
1	Deputy collector and inspector.....	1,400.00			
2	Deputy collectors and inspectors (\$1,200).....	2,400.00			
1	Deputy collector and inspector.....	1,000.00			

* When employed.

† \$61 of this amount is allowance for horse.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
ROCHESTER, N. Y.—continued.			WILMINGTON, N. C.—continued.		
8	Deputy collectors and inspectors (\$3 per diem)	\$6,588.00	1	Storekeeper (\$4 per diem)	†\$24.00
1	Storekeeper, opener and packer	6,650.00	4	Boatmen (\$420)	1,680.00
1	Storekeeper	800.00	12	Total	11,237.85
17	Total	19,179.02	PEMBINA, N. DAK.		
SAG HARBOR, N. Y.			1	Collector	3,000.00
1	Collector (salary and fees)	434.29	1	Special deputy collector (\$4 per diem)	1,464.00
SUSPENSION BRIDGE, N. Y.			5	Deputy collectors and inspectors, mounted (\$3.50 per diem)	6,405.00
1	Collector (salary and commissions)	4,229.00	1	Deputy collector and inspector (\$3 per diem)	1,098.00
1	Deputy collector and clerk	2,500.00	1	Inspector, mounted (\$3.50 per diem)	1,281.00
1	do	1,500.00	1	Inspector (\$3 per diem)	1,098.00
1	do	1,400.00	1	Inspector, night, temporary (\$3 per night)	‡\$34.00
1	do	1,225.79	11	Total	15,180.00
1	Deputy collector, clerk, and inspector	1,450.00	CINCINNATI, OHIO.		
1	Deputy collector and inspector (\$4 per diem)	1,464.00	1	Surveyor	5,000.00
29	Deputy collectors and inspectors (\$3 per diem)	31,233.00	1	Special deputy surveyor	2,000.00
1	Deputy collector, storekeeper, and inspector (\$3 per diem)	1,098.00	1	Deputy surveyor	1,400.00
1	Deputy collector and cashier	1,400.00	1	Appraiser	3,000.00
1	Storekeeper	1,400.00	1	Gauger and entry clerk	1,350.00
2	Inspectors (\$4 per diem)	1,136.00	1	Liquidating clerk	1,200.00
1	Inspectress (\$2 per diem)	732.00	1	Clerk	1,250.00
1	Clerk and messenger	750.00	2	Clerks (\$1,000)	2,000.00
43	Total	*51,517.79	1	Examiner	1,800.00
BEAUFORT, N. C.			1	Special examiner of drugs, temporary (\$5 per diem)	45.00
1	Collector (salary and fees)	1,416.72	1	Examiner, inspector, weigher, etc. (\$4 per diem)	1,464.00
1	Deputy collector (without compensation)		3	Inspectors (\$3.50 per diem)	3,843.00
2	Total	1,416.72	1	Weigher and assistant gauger	900.00
EDENTON, N. C.			1	Bookkeeper	1,200.00
1	Collector (salary and fees)	1,176.85	1	Storekeeper	1,109.00
1	Deputy collector (Elizabeth City, N. C.)	720.00	1	Admeasurer and clerk (\$3 per diem)	1,098.00
2	Total	1,896.85	1	Opener and packer	900.00
NEW BERNE, N. C.			1	Porter (appraiser's store)	720.00
1	Collector (salary and fees)	1,568.79	1	Laborer (appraiser's store)	600.00
1	Deputy collector and inspector	900.00	1	Messenger	480.00
1	Deputy collector and inspector (Washington, N. C.)	600.00	23	Total	31,350.00
1	Deputy collector and inspector, [Hatteras, N. C.] (\$1 per diem)	366.00	CLEVELAND, OHIO.		
1	Messenger	240.00	1	Collector (salary, fees, etc.)	3,327.96
5	Total	3,674.79	1	Special deputy collector	1,800.00
WILMINGTON, N. C.			1	Deputy collector and entry clerk	1,500.00
1	Collector (salary, fees, etc.)	2,877.85	1	Deputy collector and marine clerk	1,400.00
1	Special deputy collector	1,800.00	1	Deputy collector and liquidating clerk	1,200.00
1	Deputy collector and chief inspector	1,600.00	1	Deputy collector and cashier	1,200.00
1	Clerk	1,000.00	1	Deputy collector and inspector (\$3.50 per diem)	1,281.00
2	Inspectors (\$3 per diem)	2,196.00	1	Deputy collector and inspector (\$3 per diem)	1,098.00
1	Inspector, night, temporary, (\$6 per night)	60.00	1	Deputy collector and inspector (\$2.50 per diem)	765.00
			1	Deputy collector and inspector, Ashtabula, Ohio (\$2.50 per diem)	870.00
			1	Deputy collector and inspector, Fairport, Ohio (\$2 per diem)	612.00

* Of this amount, \$3,963 was reimbursed by railroad companies.

† Reimbursed by importers.

‡ Reimbursed by railroads.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
CLEVELAND, OHIO—continued.			PORTLAND, OREGON—cont'd.		
1	Deputy collector and inspector, Lorain, Ohio (\$2 per diem)	\$612.00	1	Examiner	\$1,200.00
1	Appraiser	3,000.00	1	Clerk	1,600.00
1	Clerk	1,000.00	2	Clerks (\$1,200)	2,400.00
1	Examiner	1,000.00	1	Storekeeper	1,200.00
2	Inspectors (\$3 per diem)	2,196.00	1	Opener and packer	1,000.00
1	Opener and packer	900.00	1	Weigher and gauger (\$5 per diem)	1,830.00
1	Laborer	540.00	2	Assistant weighers and inspectors (\$3 per diem)	2,196.00
19	Total	24,301.96	5	Inspectors (\$4 per diem)	7,320.00
COLUMBUS, OHIO.			1	Inspector (\$3.50 per diem)	1,281.00
1	Surveyor (salary, fees, etc.)	2,852.52	4	Inspectors, night (\$2.50 per night)	3,660.00
1	Deputy surveyor	1,200.00	1	Janitor	720.00
1	Inspector, examiner, and clerk (\$3 per diem)	1,098.00	1	Watchman, night	720.00
3	Total	5,150.52	28	Total	41,827.00
SANDUSKY, OHIO.			YAQUINA, OREGON.		
1	Collector (salary, fees, etc.)	2,500.00	1	Collector (salary, fees, etc.)	1,035.67
1	Special deputy collector and inspector	1,000.00	1	Deputy collector (without compensation)	
2	Deputy collectors and inspectors (\$401.50)	803.00	2	Total	1,035.67
1	Deputy collector and inspector	311.10	ERIE, PA.		
1	do	250.00	1	Collector (salary, fees, etc.)	2,109.84
2	Deputy collectors and inspectors (\$200.75)	401.50	1	Deputy collector	1,400.00
1	Deputy collector and inspector	109.50	1	Inspector (\$3 per diem)	777.00
9	Total	5,375.10	3	Total	4,286.84
TOLEDO, OHIO.			PHILADELPHIA, PA.		
1	Collector (salary and fees)	2,500.00	1	Collector	8,000.00
1	Special deputy collector	1,400.00	1	Deputy collector	3,000.00
1	Deputy collector	1,200.00	1	Deputy collector (Chester, Pa.)	1,400.00
1	Deputy collector,* night (\$3 per night)	711.00	1	Assistant collector (Camden, N. J.)	1,500.00
1	Inspector (\$3 per diem)	1,098.00	1	Deputy collector and cashier	3,000.00
1	Messenger and janitor	300.00	1	Assistant cashier	2,500.00
6	Total	7,209.00	1	do	2,000.00
ASTORIA, OREGON.			1	Auditor and special deputy collector (\$4,500)	4,438.17
1	Collector	3,000.00	1	Assistant auditor	2,500.00
1	Deputy collector	2,000.00	2	Chiefs and acting deputy collectors (\$2,000)	3,670.40
1	do	1,500.00	1	Chief of estimating division (\$2,000)	1,527.47
3	Inspectors (\$4 per diem)	3,132.00	1	Chief of liquidating division	2,000.00
2	Boatmen (\$480)	960.00	1	Secretary and confidential clerk	2,000.00
1	Laborer (40 cents per hour)	417.20	4	Clerks (\$1,800)	7,200.00
9	Total	11,009.20	11	Clerks (\$1,600)	10,250.50
COOS BAY, OREGON.			10	Clerks (\$1,400)	13,769.20
1	Collector (salary, fees, etc.)	1,139.26	11	Clerks (\$1,200)	13,097.80
1	Special deputy collector	600.00	1	Typewriter	840.00
2	Total	1,739.26	5	Messengers (\$840)	4,200.00
PORTLAND, OREGON.			2	Messengers (\$720)	1,440.00
1	Collector (salary, fees, etc.)	4,200.00	2	Messengers (\$600)	1,200.00
1	Deputy collector	2,700.00	2	Watchmen (\$840)	1,680.00
1	do	2,200.00	2	Watchmen (\$600)	1,200.00
1	do	1,400.00	1	Carpenter	875.00
1	Appraiser	3,000.00	5	Skilled laborers (\$720)	3,582.45
1	Examiner	1,800.00	4	Laborers (\$600)	2,248.55
1	do	1,400.00	1	Naval officer	5,000.00
			1	Deputy naval officer	2,500.00
			1	Chief clerk	2,000.00
			1	Clerk	1,600.00
			2	Clerks (\$1,400)	2,800.00
			3	Clerks (\$1,200)	3,600.00
			3	Clerks, \$900	2,700.00
			1	Messenger	840.00
			1	Surveyor	5,000.00

* During season of navigation.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
PHILADELPHIA, PA.—cont'd.			BRISTOL, R. I.—continued.		
2	Deputy surveyors (\$2,500)	\$5,000.00	1	Deputy collector and in-	
1	Chief clerk	2,000.00	spector	\$150.00	
1	Clerk	1,400.00	1	Janitor	240.00
1	Clerk	1,200.00			
1	Messenger	840.00	3	Total	465.75
1	Messenger	720.00			
1	Appraiser	3,000.00	NEWPORT, R. I.		
2	Assistant appraisers (\$2,500) ..	5,000.00			
1	Chief clerk	2,000.00	1	Collector (fees and commis-	
1	Examiner	2,000.00	sions)	664.60	
1	do	1,650.00	1	Deputy collector	1,000.00
6	Examiners (\$1,600)	9,600.00	2	Inspectors (\$1 per diem)	732.00
2	Examiners (\$1,500)	3,000.00	1	Janitor	660.00
1	Examiner	1,400.00			
1	Examiner of drugs	1,000.00	5	Total	3,056.60
1	Clerk	1,400.00			
3	Clerks (\$1,200)	3,600.00	PROVIDENCE, R. I.		
1	Receiving clerk	840.00			
9	Assistant sugarsamplers (\$810) ..	7,290.00	1	Collector (salary, fees, etc.) ...	4,086.50
1	Sampler	840.00	1	Special deputy collector, in-	
2	Samplers (\$800)	1,600.00	spector, and clerk	2,000.00	
7	Samplers and packers (\$800)	5,566.88	1	Deputy collector and cashier ..	2,000.00
1	Messenger	740.00	1	Clerk and inspector (\$1,500) ..	502.70
2	Watchmen (\$840)	1,680.08	4	Inspectors, weighers, gaugers,	
1	Watchman	800.00	etc. (\$3.50 per diem)	5,124.00	
2	Watchmen (\$720)	1,440.00	1	Storekeeper	730.00
1	Foreman of laborers	800.00	1	Messenger and storekeeper	
15	Laborers, appraiser's (\$700)	10,350.08	(\$3 per diem)	1,098.00	
1	Chief of warehouses	2,000.00	1	Boatman	600.00
1	Clerk	1,400.00			
2	Messengers (\$600)	1,196.83	11	Total	16,141.20
2	Foremen (\$875)	1,750.00			
1	Marker	720.00	BEAUFORT, S. C.		
4	Skilled laborers (\$720)	2,880.06			
17	Laborers, public stores (\$700) ..	11,878.80	1	Collector (salary, fees, etc.) ...	1,469.69
16	Assistant weighers (\$1,100)	17,600.00	1	Deputy collector (\$3 per diem) ..	1,098.00
3	Messengers (\$600)	1,799.95	1	Deputy collector (\$2.50 per	
2	Watchmen (\$600)	1,196.65	diem)	915.00	
1	Foreman of laborers	840.00	1	Revenue boatman (\$30 per	
1	Laborer (measurer's)	840.00	month)	360.00	
1	Skilled laborer	720.00	3	Revenue boatmen (\$25 per	
1	Laborer (\$600)	125.46	month)	900.00	
2	Assistant gaugers (\$1,200)	1,539.10			
1	Stencil	840.00	7	Total	4,742.69
2	Special inspectors (\$1,464)	2,928.00			
69	Inspectors (\$1,281)	85,876.00	CHARLESTON, S. C.		
1	Searcher	840.00			
1	Laborer (gauger's)	840.00	1	Collector (fees and commis-	
1	Laborer	840.00	sions)	2,180.76	
1	Captain of watchmen (sur-		2	Special deputy collector	2,000.00
	veyor's)	1,281.00	2	Deputy collectors (\$1,500)	3,000.00
42	Watchmen (\$840)	35,096.67	1	Clerk	1,500.00
1	Watchman (night)	840.00	1	Chief inspector (\$4 per diem) ..	1,464.00
1	Watchman and storekeeper		3	Inspectors (\$3 per diem)	3,294.00
	(lazaretto)	600.00	1	Messenger	730.00
			2	Boatmen (\$40 per month)	960.00
332	Total	378,394.10			
PITTSBURG, PA.			12	Total	15,128.76
1	Surveyor	5,000.00			
1	Special deputy surveyor	1,800.00	GEORGETOWN, S. C.		
1	Deputy surveyor and clerk	1,200.00			
1	Deputy surveyor and in-		1	Collector (salary and fees) ...	345.24
	spector (\$3 per diem)	1,098.00	1	Deputy collector (\$50 per	
1	Clerk	1,100.00	month)	600.00	
1	Examiner and inspector (\$4		2	Total	945.24
	per diem)	1,464.00			
4	Inspectors (\$3 per diem)	4,392.00	CHATTANOOGA, TENN.		
1	Messenger	600.00			
11	Total	16,654.00	1	Surveyor (salary, etc.)	525.10
BRISTOL, R. I.					
1	Collector (fees and commis-		1	Surveyor (salary, fees, etc.) ...	2,631.64
	sions)	75.75	1	Deputy surveyor	1,400.00
			1	Inspector, weigher, gauger,	
				etc. (\$3.50 per diem)	1,281.00

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
MEMPHIS, TENN.—continued.			EAGLE PASS, TEX.—continued.		
1	Inspector (\$3 per diem).....	\$1,098.00	1	Porter and messenger (\$40 per month).....	\$480.00
1	Watchman,* night (\$2 per night).....	92.00	1	Laborer (\$1.50 per diem).....	183.00
5	Total.....	6,502.64	21	Total.....	24,218.70
NASHVILLE, TENN.			EL PASO, TEX.		
1	Surveyor (salary and commissions).....	1,000.00	1	Collector (salary, etc.).....	3,200.00
1	Deputy surveyor and appraiser.....	600.00	1	Special deputy collector.....	1,800.00
2	Total.....	1,600.00	1	Deputy collector and inspector (\$3.50 per diem).....	1,281.00
BROWNSVILLE, TEX.			2	Deputy collectors and inspectors (\$3 per diem).....	2,196.00
1	Collector (salary, fees, etc.).....	2,709.97	1	Assayer.....	1,600.00
1	Special deputy collector.....	1,600.00	1	Assistant assayer (\$50 per month).....	600.00
2	Deputy collectors (\$1,200).....	2,400.00	2	Clerks (\$1,400).....	2,800.00
1	Deputy collector and chief clerk.....	1,400.00	11	Inspectors, mounted (\$3.50 per diem).....	14,091.00
1	Deputy collector and inspector, mounted (\$3.50 per diem).....	1,281.00	2	Inspectors (\$3 per diem).....	2,196.00
3	Deputy collectors and inspectors (\$3 per diem).....	3,294.00	3	Inspectors, night (\$2 per night).....	2,196.00
12	Inspectors, mounted (\$3.50 per diem).....	15,372.00	1	Inspectress (\$50 per month).....	600.00
1	Inspector, mounted, temporary (\$3.50 per diem).....	105.00	1	Storekeeper.....	1,200.00
4	Inspectors (\$3 per diem).....	4,392.00	1	Janitor (\$50 per month).....	600.00
1	Inspectress (\$2 per diem).....	732.00	28	Total.....	34,360.00
1	Messenger.....	720.00	GALVESTON, TEX.		
28	Total.....	34,005.97	1	Collector (salary, fees, etc.).....	4,435.05
CORPUS CHRISTI, TEX.			1	Special deputy collector.....	2,000.00
1	Collector (salary, fees, etc.).....	3,093.30	1	Deputy collector (Sabine Pass, Tex.) (\$3.50 per diem).....	1,281.00
1	Deputy collector.....	1,800.00	1	Deputy collector, mounted, (Velasco, Tex.) (\$3.50 per diem).....	11,281.00
1	do.....	1,600.00	1	Deputy collector and chief clerk.....	1,800.00
1	Deputy collector (\$4 per diem).....	1,464.00	1	Deputy collector and cashier.....	1,800.00
1	Assayer.....	1,600.00	1	Examining clerk.....	1,600.00
1	Clerk.....	1,200.00	1	Liquidating clerk.....	1,600.00
5	Inspectors, mounted (\$3.50 per diem)†.....	6,405.00	1	Marine clerk.....	1,600.00
5	Inspectors (\$3 per diem).....	5,490.00	1	Clerk.....	1,200.00
1	Inspector (\$3 per diem).....	11,098.00	1	Storekeeper.....	1,400.00
1	Inspector, night (\$3 per night).....	1,098.00	1	Wheeler and gauger (\$3.50 per diem).....	1,281.00
1	Inspector, night (\$3 per night).....	732.00	1	Chief inspector (\$4 per diem).....	1,464.00
1	Inspectress (\$2 per diem).....	732.00	8	Inspectors (\$3 per diem).....	8,784.00
1	Inspector and boatman (\$2 per diem).....	732.00	2	Boatmen (\$720).....	1,440.00
1	Inspector and porter (\$2 per diem).....	732.00	1	Laborer (\$40 per month).....	480.00
1	Porter.....	420.00	1	Messenger (\$60 per month).....	720.00
23	Total.....	28,196.30	1	Porter.....	500.00
EAGLE PASS, TEX.			26	Total.....	34,666.05
1	Collector (salaries, fees, etc.).....	2,500.40	BURLINGTON, VT.		
1	Special deputy collector.....	1,600.00	1	Collector (salary and fees).....	2,504.50
1	Deputy collector and inspector (\$3.50 per diem).....	1,064.00	3	Deputy collectors (\$1,500).....	4,500.00
2	Deputy collectors and inspectors, mounted (\$3.50 per diem).....	12,453.50	2	Deputy collectors (\$1,200).....	1,998.90
1	Deputy collector, inspector, and clerk (\$2 per diem).....	732.00	1	Deputy collector (\$3.80 per diem).....	458.77
1	Assayer and inspector (\$1,600).....	1,591.30	1	Deputy collector, inspector, and clerk.....	2,200.00
1	Clerk and inspector.....	1,400.00	2	Deputy collectors, inspectors, and clerks (\$2,000).....	3,500.00
6	Inspectors, mounted (\$3.50 per diem).....	17,577.50	2	Deputy collectors, inspectors, and clerks (\$1,800).....	2,245.11
1	Inspector and storekeeper (\$3.50 per diem).....	1,281.00	1	Deputy collector and inspector.....	11,500.00
3	Inspectors (\$3 per diem).....	3,294.00	4	Deputy collectors and inspectors (\$1,200).....	4,001.10
1	Inspectress (\$2 per diem).....	62.00	18	Deputy collectors and inspectors (\$1,095).....	\$19,706.04
			1	Deputy collector and inspector.....	1,000.00

* Office abolished August 15, 1891.

† Includes 50 cents per diem for forage for horse.

‡ Reimbursed by railroad.

§ \$2,190 of this amount reimbursed by railroad.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
BURLINGTON, VT.—continued.			PETERSBURG, VA.—continued.		
8	Deputy collectors and inspectors (\$730)	\$5,397.64	1	Watchman	\$720.00
1	Deputy collector and inspector (\$600)	100.50	1	Janitor	600.00
16	Deputy collectors and inspectors (\$3 per diem)	*16,317.00	3	Total	1,332.48
1	Deputy collector and inspector (\$2.25 per diem)	137.25	RICHMOND, VA.		
6	Deputy collectors and inspectors (\$2 per diem)	13,966.00	1	Collector (fees, commissions, etc.)	915.34
2	Deputy collectors and inspectors (\$1.65 per diem)	1,107.15	1	Deputy collector	1,600.00
1	Deputy collector, assistant cashier, and clerk (\$1,400)	348.34	1	Deputy collector and inspector (West Point, Va.) (\$2 per diem)	732.00
1	Deputy collector and assistant cashier (\$1,200)	900.00	1	Clerk and inspector (\$3 per diem)	1,098.00
1	Inspector (\$2 per diem)	732.00	2	Inspectors (\$3 per diem)	2,196.00
3	Tally clerks (\$30 per month)	780.00	1	Boatman (\$35 per month)	420.00
1	Watchman, night (\$600)	249.50	7	Total	6,961.34
77	Total	¶73,649.80	TAPPAHANNOCK, VA.		
ALEXANDRIA, VA.			1	Collector (salary and fees)	405.00
1	Collector (fees)	246.23	1	Deputy collector	200.00
1	Deputy collector	1,200.00	2	Total	605.00
2	Total	1,446.23	PORT TOWNSEND, WASH.		
CAPE CHARLES CITY, VA.			1	Collector (salary, fees, etc.)	5,500.00
1	Collector (salary and fees)	869.90	3	Deputy collectors (\$2,000)	6,000.00
1	Deputy collector and inspector	900.00	1	Deputy collector (\$1,600)	1,569.55
1	do	480.00	4	Deputy collectors (\$1,500)	6,000.00
3	Total	2,249.90	1	Deputy collector (\$1,400)	1,304.85
NEWPORT NEWS, VA.			2	Deputy collectors (\$1,200)	1,454.34
1	Collector	3,000.00	1	Deputy collector (\$4 per diem)	1,404.00
1	Deputy collector and inspector	1,400.00	3	Deputy collectors and inspectors* (\$3.50 per diem)	3,434.50
1	do	600.00	1	Deputy collector and inspector (\$3 per diem)	1,098.00
1	Clerk and inspector (\$3 per diem)	1,098.00	2	Clerks (\$1,200)	2,377.17
1	Clerk and inspector (\$2.50 per diem)	227.50	2	Clerks (\$1,000)	1,853.20
1	Inspector, weigher, and gauger (\$3 per diem)	4,098.00	1	Inspector (\$4 to \$3.50 per diem)	1,403.00
1	Inspector and boarding officer (\$3 per diem)	1,098.00	10	Inspectors (\$3.50 per diem)	11,945.00
1	Inspector (\$3 per diem)	1,098.00	4	Inspectors and boatmen (\$2.50 to \$3 per diem)	3,904.00
1	Boatman and janitor	420.00	1	Inspector and boatman (\$2 to \$3 per diem)	854.00
1	Boatman and janitor (\$35 per month)	420.00	1	Boatman (\$710 to \$35 per diem)	838.00
2	Boatmen (\$35 per month)	840.00	2	Revenue boatmen (\$783)§	1,566.00
12	Total	11,359.50	2	Storekeepers (\$1,200)	¶2,400.00
NORFOLK, VA.			1	Watchman, night (\$2.50 to \$3 per night)	976.30
1	Collector (fees)	3,000.00	43	Total	55,941.87
1	Deputy collector	1,600.00	WHEELING, W. VA.		
2	Clerks (\$1,300)	2,600.00	1	Surveyor (salary, fees, etc.)	707.25
1	Inspector (\$4 per diem)	1,404.00	1	Special deputy surveyor	800.00
3	Inspectors (\$3 per diem)	2,459.00	2	Total	1,507.25
1	Watchman	720.00	LA CROSSE, WIS.		
2	Boatmen (\$40 per month)	720.00	1	Surveyor	350.00
1	Boatman (\$30 per month)	180.00	MILWAUKEE, WIS.		
12	Total	12,743.00	1	Collector (salary, fees, etc.)	3,306.00
PETERSBURG, VA.			1	Deputy collector	2,000.00
1	Collector (fees, commissions, etc.)	12.48	1	Deputy collector	1,800.00
			1	Deputy collector and inspector	1,350.00

* \$3,294 of this amount reimbursed by railroad.

† \$1,464 of this amount reimbursed by railroad.

‡ Two were formerly inspectors at same compensation.

§ Includes 50 cents per diem each for rations.

|| Reimbursed by proprietor of private bonded warehouse.

¶ \$3,848 of this amount was reimbursed by railroads.

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

No.	Occupation.	Compensation.	No.	Occupation.	Compensation.
MILWAUKEE, WIS.—continued.			MILWAUKEE, WIS.—continued.		
2	Deputy collectors and inspectors (\$1,200).....	\$2,400.00	1	Deputy collector and inspector (\$1 per diem).....	\$366.00
1	Deputy collector and inspector (\$900).....	390.71	1	Deputy collector and inspector (80 cents per diem).....	292.80
2	Deputy collectors and inspectors (\$500).....	1,000.00	1	Deputy collector and inspector (45 cents per diem).....	164.70
1	Deputy collector and inspector (\$3 per diem).....	1,008.00	1	Opener and packer.....	720.00
1	Deputy collector and inspector (\$1.15 per diem).....	420.90	15	Total.....	15,309.11

RECAPITULATION BY STATES, TERRITORIES, ETC.

States, Territories, etc.	Number.	Compensation.	States, Territories, etc.	Number.	Compensation.
Alabama.....	11	\$12,482.83	Montana.....	6	\$6,460.23
Alaska.....	13	17,426.38	Nebraska.....	6	8,607.45
Arizona.....	20	20,818.00	New Hampshire.....	7	8,236.61
California.....	252	275,156.17	New Jersey.....	20	18,035.77
Colorado.....	3	6,068.88	New York.....	2,036	2,692,426.59
Connecticut.....	25	30,567.51	North Carolina.....	21	18,226.21
Delaware.....	11	7,713.57	North Dakota.....	11	15,180.00
District of Columbia.....	8	10,378.89	Ohio.....	60	73,386.58
Florida.....	89	87,554.53	Oregon.....	41	55,611.13
Georgia.....	23	27,789.59	Pennsylvania.....	346	399,334.94
Illinois.....	110	136,725.71	Rhode Island.....	19	19,663.55
Indiana.....	6	9,747.49	South Carolina.....	21	20,816.60
Iowa.....	5	1,161.03	Tennessee.....	8	8,627.74
Kentucky.....	13	17,950.22	Texas.....	126	155,447.02
Louisiana.....	192	198,240.42	Vermont.....	77	73,649.80
Maine.....	117	121,025.51	Virginia.....	41	36,697.45
Maryland.....	207	264,005.44	Washington.....	43	55,941.67
Massachusetts.....	799	594,416.03	West Virginia.....	2	1,507.25
Michigan.....	149	137,511.58	Wisconsin.....	16	15,659.11
Minnesota.....	30	32,549.74			
Mississippi.....	9	8,343.09			
Missouri.....	40	59,114.98	Grand total.....	5,039	*5,860,263.38

* Of this amount \$69,502.43 was reimbursed to the United States by owners and consignees of vessels, proprietors of private bonded warehouses, importers, and sundry corporations, leaving a net grand total of \$5,790,760.95.

(No. 16.)

REPORT OF THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 1, 1892.

SIR: Your attention is respectfully invited to the following summary of the work of the division of special agents for the year ended June 30, 1892, viz:

Reports received.....	2,966
Suits brought.....	57
Arrests for smuggling.....	134
Customs districts examined.....	68
Reduction in expenses recommended.....	\$20,107.75
Value of seizures.....	169,635.22
Recovered on account of duties, fines, penalties, and forfeitures.....	339,968.58
Expended for salaries and traveling expenses of special agents.....	92,663.79

The regular examinations of the books and accounts of collectors of customs have been made and many irregularities in the methods of business corrected. These periodical examinations by experienced and intelligent agents are of the highest value in enforcing conformity to the regulations and in detecting and preventing dishonest or erroneous practices of customs officials. It is gratifying to observe that no case of embezzlement of the customs collections is known to have occurred during the past year.

The smuggling of dutiable merchandise upon the Canadian and Mexican frontiers has largely increased since the passage of the tariff act of 1890 imposing high duties on agricultural products. From Mexico horses and cattle are smuggled, as well as tobacco and other merchandise. The maintenance of the so-called "free zone" by the Mexican Government and the privilege accorded by our laws of transportation across our territory of merchandise from Europe destined for places in the said "free zone" facilitate illicit traffic and make it profitable.

It is practically impossible with the limited customs force on the Mexican frontier to prevent smuggling. Frequent seizures are made, but they are believed to be few compared with the number of shipments successfully smuggled. Public sentiment on the Mexican border is hostile to the enforcement of the revenue laws, and customs officials have been discouraged in the performance of their duties by the censure of grand juries for making seizures of smuggled merchandise. A similar feeling prevails on the Canadian frontier, although it has not

taken the extreme form of hostility exhibited on the Mexican frontier. That smuggling is looked upon with leniency, if not with positive favor, by many of the people living near the Canadian line, is beyond question, and this feeling renders more difficult the task of local officials and impedes the enforcement of the law. The principal articles of clandestine importation on the Canadian frontier are wool, clothing, live animals, eggs, and opium. The duty on eggs, which were free under the old tariff, is now equal to about 50 per cent ad valorem, and furnishes an inducement for extensive smuggling. This is usually accomplished at night by use of wagons, or by boats. Several large shipments thus brought in have been seized.

Smoking opium of Canadian manufacture is constantly smuggled at various points along the line from Puget Sound to Island Pond, and large clandestine shipments are made by vessels from British Columbia. One method is to conceal the cans containing the drug in barrels of fish. A number of seizures of opium thus concealed have been made at San Francisco, Portland, and other points on the coast. The active efforts of the commanding officer of the revenue cutter cruising in the waters of Puget Sound have been of great value as a check upon smugglers in that region, but the facilities at his command are wholly inadequate for the needs of this service. The smugglers are better equipped than the Government, and the revenue cutters can not compete in swiftness of movement with the modern craft used by violators of the law, who smuggle Chinese as well as merchandise. The vigilance of the customs officers and the frequent seizures made have tended to restrict the operations of opium smugglers on the Canadian border to small shipments of 10 to 50 pounds at a time. But the number of persons thus engaged is large, and the aggregate of these clandestine importations represents a considerable loss of revenue. Although smoking opium made in Canada sells for about \$7.50 per pound there, it will not bring more than \$10 to \$11 per pound in the United States. Thus, opium seized and sold at public auction will not bring enough to pay the duty of \$12 per pound. This most troublesome article of illicit commerce will continue to be smuggled so long as the present high duty is maintained. The suggestion made last year is therefore renewed that the rate should be reduced to \$4 or \$5 per pound, and thus remove the inducement to evasion. Under present conditions no duty whatever is collected upon Canadian opium, although a large proportion of the product of some thirteen or fourteen factories in British Columbia finds its way into the United States.

There are a number of tradesmen in Canada who make a specialty of selling goods to our citizens and delivering them by express to the purchasers without payment of duty. The packages, when ready for delivery, are intrusted to an agent, usually a sleeping-car conductor or porter, who conceals the goods until the border is crossed, and then ships them by express to the purchaser. Certain merchant tailors and dealers in furs in Canada have been detected in this business. Some of the tailors have traveling agents in the United States who take orders for clothing to be made to measure and to be delivered free of duty in the manner described. A number of seizures have been made of clothing and furs thus smuggled. Clothing is also smuggled by vessels from Europe, through the officers and employes of such vessels. Several seizures of this character have been made. Returning tourists often bring clothing for friends at home who have sent orders to London tailors and who adopt the means indicated to escape payment of duty.

The large amount of foreign-made clothing brought in by American citizens returning from abroad, as wearing apparel free of duty under the law, is a growing abuse involving great loss to the revenue and demands correction. A customs inspector charged with the duty of examining passengers' baggage finds great difficulty in determining what is dutiable and what should be exempt, and the prevailing practice by tourists of tipping the inspectors either as an inducement to expedite the examination or to pass dutiable goods, has tended to demoralize this branch of the service at the port of New York. These abuses growing out of the discretionary power now given to customs officers in passing baggage could be to a certain extent corrected by requiring American citizens who go abroad to pay full duties on all articles purchased by them in foreign countries, which would be dutiable if imported by a merchant. There is no good reason why persons of sufficient means to enable them to enjoy a European trip should be exempt from payment of duties upon their foreign purchases while those who stay at home have no such privilege. The greater the wealth of these tourists the larger the quantity of clothing and personal effects they bring with them, and the larger the amount of duties remitted to them under the existing law and the decisions of the courts.

The law provides that the Secretary of the Treasury may pay to persons not officers of the United States suitable compensation for information leading to the seizure of goods smuggled. It also provides that when an officer of the customs detects and seizes smuggled goods the Secretary may pay to such officer a sum not to exceed one-half the net proceeds after deducting all costs, charges, and duties on the goods seized. This limitation to net proceeds precludes the officer who seizes opium, cigars, and other merchandise subject to high rates of duty from receiving any reward for extraordinary activity and vigilance, inasmuch as these goods do not usually sell for enough to pay the duties and costs. It is suggested that if the law to reward officers for seizing smuggled goods is to remain in force, it should be so modified as to place the seizing officer on an equality with the informer as to awards. This would be but just, and would stimulate customs officers to greater diligence.

The customs officers under direction of the collectors for the several districts are, as a rule, occupied during the regular hours of business with administrative work and can not devote their nights to watching smugglers. The frontier is therefore unguarded at the time when smugglers are most active. Then, too, the public sentiment of leniency toward the crime of smuggling, to which allusion has been made, weakens the hands of the local customs official however zealous he may be. These considerations lead to the suggestion that a more efficient service might be obtained by the organization of a preventive force for frontier duty, to be appointed by the Secretary, to act in conjunction with the local officers, but subject to change of location from time to time. Such a force properly equipped and handled could accomplish much toward the suppression of smuggling.

Under section 25 of the tariff act of 1890, the labors of the customs officers relating to refund of duties on foreign materials used in the manufacture of articles exported have been largely increased. A partial list of articles on which rates of drawback have been established under said section is as follows:

Barb wire, made in part from domestic material; billiard tables; cotton-gin saws; Scott's emulsion; condensed milk; sulphate of copper; soaps and sapolios; nails in boxes made from domestic lumber; bath and washtubs; split leather; steam motors with boilers; locomotive engines, boilers, blast pipes, flues, etc.; lead seals; mixed

paints; dry white lead; plate glass in car bodies; confectionery; cigarette paper; carriage and tire bolts with nuts made from domestic material; cornet valves; oil-cloths; brass boiler tubes; tinned wire; cloth used in wagons and carriages; brass bedsteads; gold paint; court-plasters; tin house-furnishing goods; electric-lighting cables; lamp black or carbon; carpets; railroad-truck wheels; mirror glasses; white metal, photographic cameras; corsets; copper boiler tubes; dry colors; steel cam shafts; white lead in oil; chairs; galvanized wire and staples with domestic spelter; hay knives; iron bolts with domestic nuts; refined butter; nickel product; horse cars; woollen plush in sleeping cars; anhydrous ammonia; railway cars; waterproof clothing; Pasteur's germ-proof filters; ferrotype plates; rivets in barrel hoops; orange mineral; outing shirts; China and Japan printed silks; Waterbury watches; linen netting; plows; electric-light switches; steel-wire rods; steel pipes; pearline; steel drills; railway cars; wheels, etc.; articles manufactured from lead from imported ore; magnolia anti-friction metal; Hercules powder; fish nets; embroidered silk handkerchiefs; butts and hinges.

The investigation of the claims of manufacturers in these cases devolves upon officers of this division, and is a work requiring a high order of intelligence and accuracy. The special agent to whom an application for drawback is referred must personally visit the factory where the article is produced and investigate, scrutinize, and verify the details covered by the application. He must exercise the utmost care in the examination of the facts as to the proportion of foreign material used and the percentage of wastage incurred. What is or is not a manufacture within the meaning of the law is a question which constantly confronts the officer and which he must investigate closely under the regulations prescribed by the Department. Upon his report depends the rate of drawback, if any, to be allowed. The importance of this work will appear when it is stated that the amount of money paid as drawbacks and debentures during the last fiscal year was \$3,688,999.66.

This division is charged with the correspondence relating to the enforcement of the Chinese exclusion acts, except as to registration under the act of May 5, 1892, which is devolved by law upon collectors of internal revenue. During the past fiscal year 175 Chinese persons were arrested and deported to China at a cost for deportation alone of \$9,443.90. The severe restrictions imposed by the act of May 5, 1892, do not appear to diminish the number of Chinese seeking to effect clandestine entry into the United States. So long as Canada admits Chinese on no other conditions than the payment of a head tax of \$50 our Government will find great difficulty in preventing their ingress. It is believed that many laborers obtain entry upon false representations that they are merchants formerly residing in the United States, such persons being entitled to admission under a recent decision of the Supreme Court. The papers in such cases are subjected to careful scrutiny, but the evidence in many instances is that of Chinese persons resident here, and experience has demonstrated the general unreliability of such testimony.

There is reason to believe that advantage has been taken of the recognition by our Government of certificates issued by the Chinese consul-general at Havana to introduce Chinese laborers under the pretense that they are persons of the exempt class. It is alleged that in some cases these persons having arrived at San Francisco from China and been allowed to pass in bond through our territory to New Orleans, and thence to Havana, return without delay to New Orleans presenting the certificate of the Chinese consul-general as to their character as merchants. This certificate gives them a *prima facie* right to admission, and its statements are not easily disproved. It is difficult to understand why Chinese persons of the exempt class intending to come

to the United States should go to the expense of a journey across the country to Havana and there obtain a certificate from the consul-general of their country, required by our laws as a condition precedent to their admission, instead of procuring such certificate from their home government before departure from China. Violations of the law have also been attempted by means of naturalization papers obtained in contiguous countries, but the refusal of this Department to recognize such papers as establishing the right of a Chinese laborer to enter the United States has operated to discourage that method of evasion.

An experience of two years has demonstrated the superiority of the present system of reappraisement by the board of general appraisers over the old method of calling in a merchant to sit with a general appraiser, and undervaluations have been materially checked while the rights of importers have been protected. It should be understood, however, that it is only upon appeals from the action of the local appraisers that the general appraisers can act with respect to valuations, and it is here that the weakness of the system of appraisement is found. Under the present organization of the local appraiser's office at New York and with the present force employed, the work is so divided and assigned that one examiner has usually the sole examination of certain lines of goods. All or nearly all the invoices of the particular class or classes of goods assigned to one examiner are inspected and appraised by this one man. The volume of business is so great that assistant appraisers in charge of divisions can do little in the way of supervision of the work of the examiners in detail. They must rely upon the integrity and skill of the examiners, whose returns are not usually questioned. The examiner is thus enabled, if he be dishonest, to pass undervalued invoices with impunity, or if he be incompetent such invoices may be passed by him without discovery. He may also report improper classifications where the rate can only be determined upon inspection of the goods. That many invoices have been thus improperly appraised, classified, and returned, whether by reason of dishonesty or ignorance, admits of no question. The system under which this is possible is faulty and should be changed.

The existing method whereby one man is continued year after year on the same work has this advantage, that an intelligent examiner thus becomes expert in a particular line of merchandise, and this is the reason assigned for the usage which has governed the appraiser's department for many years. Whatever advantage there may be in this respect is more than counterbalanced by the evil tendencies of the system above detailed, and until this can be remedied the work of the general appraisers in enforcing correct and uniform values must be limited and unsatisfactory.

When it is considered that the value of the imports, free and dutiable, at New York during the last fiscal year was \$530,994,613, and that the duties collected at that port for the same period amounted to \$120,160,048, the importance of faithful and intelligent appraisements can be appreciated. Small percentages of undervaluation, or errors in classification whereby dutiable goods are passed free or at a lower rate of duty than the law prescribes, may result in a loss of millions.

There has been a tendency of late years to create new ports in the interior with the privileges of immediate transportation, and this has been done in some cases in anticipation of business which has not been realized. The records of the Department show that there are twelve ports of destination under the immediate transportation acts which did not receive a single shipment of merchandise during the past year. It

would thus appear that the creation of these ports was not needed nor justified from a business point of view. In so far as the immediate transportation system facilitates the prompt delivery of merchandise at the large interior distributing centers like Chicago, St. Louis, Cincinnati, and other places of like commercial importance, its practical workings are unobjectionable, as there are located at such large ports trained officers who can intelligently appraise and classify foreign merchandise. It should be remembered, however, that the treatment of imports in this manner involves about double expense to the Government. All such goods must first be entered at the seaboard ports for immediate transportation, and little or no expense would be added if the merchandise were also appraised at the port of first arrival. Every additional interior port created thus adds to the expense of collecting the revenue, while the aggregate amount of duties collected for the whole country is not increased, and the dangers of loss by undervaluation or false classification are multiplied.

Instances have occurred during the past year where advantage was taken of the inexperience of the customs officers at certain small ports near New York to send to such ports for examination and appraisement goods imported at the place named, such goods being immediately returned to New York for sale. It was discovered after the merchandise had been passed by the collector that the object of the importer was to defraud the revenue by undervaluation and false classification, and the goods in at least one such instance were seized and forfeited. This case illustrates the unwisdom of entrusting the important duty of appraising foreign merchandise to unskilled hands. So far as possible the appraisement and classification of imported merchandise should be confined to the larger ports, where expert officers are located. Should the creation of customs ports continue at the same rate as in the last few years, every town in the country will have its custom-house, offices will be unnecessarily multiplied, the expense of collecting the revenue will be greatly increased, and serious loss of duties will result from official incompetence.

While new ports have thus been created, the old customs districts and ports which have existed for years, with little or no foreign trade, have been continued. The collector's compensation in these places is as a rule so small that the President's commission is accepted simply for the honor it confers. The incumbent of the office usually pursues his ordinary avocation, and the Government employs one or more persons to perform the almost nominal duties of the collector's office. This is too often the case with the greater number of the small custom-houses. The expense of collecting the revenue might be considerably reduced if all collectors were required to attend personally to their official duties.

The obvious remedy in these cases, however, is the abolishment of all customs ports no longer required for the uses of commerce, and the consolidation of districts. The collectorship of a consolidated district would then be a place justifying the payment of a fair salary which would command the services of a competent man. Deputy collectors could be appointed for such places within a custom's district as may be needed for the convenience of vessel owners or importers, if any there be.

An examination of the accompanying statement of all business transactions in the several customs districts shows that during the last fiscal year the expense of maintaining fifty ports exceeded the money collections therein. In one case it cost \$500.32 to collect a dollar. These condi-

tions have existed to a greater or less extent for many years, and present a most unbusinesslike exhibit of our customs establishment which can not be corrected by the Executive branch of the Government. It is to be hoped that Congress will take action on this subject and remedy the evils pointed out, which had their origin in the legislation of one hundred years ago.

Very respectfully,

A. K. TINGLE,
Supervising Special Agent.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

APPENDIX.

STATEMENT OF CUSTOMS BUSINESS FOR THE FISCAL YEAR ENDED JUNE 30, 1892.

Districts and ports.	Vessels entered.		Vessels cleared.		Entries of merchandise.	Documents issued to vessels.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect \$1.
	For- eign.	Coast- wise.	For- eign.	Coast- wise.					Foreign.	Domestic.			
Alaska (Sitka), Alaska.....	53	62	43	59	80	49	\$4,810.59	\$7,738.91	\$1,500	\$12,665	\$15,597.19	13	\$2.105
Albany, N. Y.....					890	281	211,022.20	211,284.95			12,040.84	7	.056
Albemarle (Edenton), N. C.....					13	27		221.48			1,708.10	2	7.712
Alexandria, Va.....	11	40	7	10	15	118	267.03	302.44			1,234.70	2	4.082
Annapolis, Md.....					219			20.20			952.50	2	47.153
Apalachicola, Fla.....	64	29	54	41	2	73	1,023.81	1,430.22		183,182	2,712.49	4	1.896
Arizona (Nogales), Ariz.....					727		49,998.45	50,663.34			28,975.95	17	.571
Arroostook (Houlton), Me.....					590		24,613.70	27,399.56			8,998.75	8	.328
Atlanta, Ga.....					41		9,608.48	11,023.30			1,931.46	2	.175
Baltimore, Md.....	855	1,153	875	1,919	10,048	1,650	3,115,425.47	3,179,558.44	50,307	98,799,890	267,521.29	197	.084
Bangor, Me.....	10		33		1,029	211	122,057.95	123,943.60	16	129,581	10,967.81	7	.088
Barnstable, Mass.....	49	13	28	20	79	410	378.91	1,070.63		6,145	5,333.70	16	4.981
Bath, Me.....	166	92	10	2	141	346	32,236.86	32,653.43		2,622	8,486.36	10	.259
Beaufort, N. C.....	1		1	2	206		3.87	13.37			1,186.50	2	88.743
Beaufort, S. C.....	33	24	44	5	6	41	1,800.33	2,203.74		544,902	4,796.93	7	2.176
Belfast, Me.....	122	1	122		125	235	1,522.34	2,072.10		9,098	2,415.27	6	1.165
Boston and Charlestown (Boston), Mass.....	2,259	844	2,195	1,017	54,406	1,199	14,407,108.93	14,491,755.64	564,110	86,611,526	610,688.67	470	.042
Brazos (Brownsville), Tex.....	4	34	5	34	1,070	3	727.76	2,705.59	62,262	435,914	33,957.80	26	12.547
Bridgeton, N. J.....						51	113.85	113.85			547.30	3	4.807
Bristol and Warren, R. I.....						16					167.57	2	
Brunswick, Ga.....	173	547	204	525	20	142	5,460.59	7,385.02		5,583,110	6,610.88	5	.395
Buffalo Creek (Buffalo), N. Y.....	976	4,722	957	1,980	15,336	348	768,536.73	777,498.10	25,730	553,518	58,795.44	42	.075
Burlington, Iowa.....					49			16.55			485.42	2	29.330
Burlington (Trenton), N. J.....					33						185.30	2	
Cairo, Ill.....					24			233.32			349.96	1	1.499
Cape Vincent, N. Y.....	1,004	495	1,004	493	1,688	71	26,527.28	27,705.36		265,936	15,825.58	14	.571
Castine, Maine.....	8	3	3		35	376	202.49	239.97		710	3,331.61	5	13.883
Champlain (Plattsburg), N. Y.....	939		897	627	11,533	270	378,190.14	387,011.22		2,631,667	31,534.66	28	.081

Charleston, S. C.	160	391	171	28	207	240	21,436.03	22,957.02	16,718,386	14,720.29	12	641
Chattanooga, Tenn.					2	2		10.00		500.00	1	
Cherrystone (Cape Charles City), Va.		1			2	765				2,219.25	3	221.925
Chicago, Ill.	148	10,261	288	10,211	16,851	392	6,561,277.90	6,573,940.17	7,194	3,670,743	104	.021
Cincinnati, Ohio					3,251	170	1,078,248.39	1,079,491.63			22	.029
Columbus, Ohio					270	1	58,775.49	58,814.54			3	.088
Corpus Christi, Texas					760	57	11,692.14	14,868.79	49,761	4,077,479	23	1.853
Cuyahoga (Cleveland), Ohio	217	5,362	361	5,273	1,199	437	373,876.49	375,433.67		4,463,023	19	.067
Dakota (Pembina, North)					754	1	11,059.88	14,420.33		737,806	25	431.31
Delaware (Wilmington), Del.	8	46	9	8	54	218	10,533.75	10,649.95		477,847	10	1.049
Denver, Colo.					420		89,076.83	89,219.90		7,818.83	11	.687
Detroit, Mich.	3,236	3,415	3,462	3,676	18,020	402	557,636.15	569,713.36	44,829	6,754,689	65	.137
Dubuque, Iowa					44	34	10,703.34	10,809.70		366.70	2	.033
Duluth, Minn.	184	1,508	184	1,523	330	62	7,902.24	10,502.39		2,422,874	5	.568
Dunkirk, N. Y.	4	30		1	34		1,592.62	1,597.72		5,968.21	2	1.212
Eastern (Crisfield), Md.					936			82.75		1,936.66	2	27.125
Edgartown, Mass.	24		1	24	56		205.14	412.46		2,244.63	5	6.387
Eric, Pa.	41	846	41	853	70	92	23,989.14	24,297.03	15,718	2,634.61	3	.133
Evansville, Ind.					44	99	11,257.07	11,264.51		3,255.21	2	.102
Fairfield (Bridgeport), Conn.	18	1,032	13	546	359	201	182,021.90	182,298.87	789	7,401.71	4	.040
Fall River, Mass.	22	788	21	662	106	108	74,333.38	74,462.36		5,516.27	4	.074
Fernandina, Fla.	77	236	81	238	1	89	2,017.62	2,905.41	1,178,701	2,641.83	3	.909
Frenchman's Bay (Ellsworth), Maine	25		7		21	297	105.34	392.43		3,672.42	5	9.358
Galena, Ill.					1			2.59		350.00	1	135.135
Galveston, Tex.	207	296	233	179	598	242	154,803.40	161,112.48	283,967	35,102,289	37	.233
Genesee (Rochester), N. Y.	739	332	746	330	1,205	30	324,639.58	326,552.94		866,315	16	.06
Georgetown, D. C.	26	99	1	6	691	191	75,000.32	76,010.98		10,370.51	6	.136
Georgetown, S. C.	2	57	8	5	28	28	51.55	51.55		21,100	2	20.98
Gloucester, Mass.	213	25	189	77	933	767	7,686.01	10,532.28	2,855	9,783	13	1.264
Grand Rapids, Mich.					213		27,172.00	27,253.25			1	.048
Great Egg Harbor (Somer's Point), New Jersey					136			2.20		810.80	2	368.545
Hartford, Conn.		142		136	878	112	214,148.32	214,742.42		9,320.55	5	.043
Humboldt (Eureka), Cal.	15	79	28		6	30	1,410.81	1,558.49		2,820.93	2	1.810
Huron (Port Huron), Mich.	1,063	3,817	914	3,931	12,692	631	72,716.80	81,909.20	118,949	8,455,863	44	.540
Indianapolis, Ind.					500		176,425.01	176,425.01		7,747.64	4	.043
Kansas City, Mo.					1,003	16	188,608.28	189,645.21		12,629.02	5	.066
Kennebunk, Me.				1	35		6.50	6.50		591.00	2	90.923
Key West, Fla.	318	231	293	219	5,216	236	752,994.94	763,394.24	4,558	826,485	35	965.39
La Crosse, Wis.					75			18.69		350.00	1	18.726
Lincoln, Nebr.							3,397.04	3,400.04		1,519.08	2	.446
Little Egg Harbor (Tuckerton), New Jersey					42			16.30		293.45	2	18.003
Louisville, Ky.					2,295	66	319,518.00	321,098.76		25,453.99	11	.079
Machias, Me.	51	7	123	37	3	405	601.34	1,198.25		2,460.32	4	2.053
Marblehead, Mass.	28	12	38	9	40	51	4,170.41	5,180.56	41,728	1,993.96	3	.384
Memphis, Tenn.					326	92	59,303.35	59,562.47		6,420.99	4	.107
Miami (Toledo) Ohio	320	2,005	332	2,024	312	109	75,797.47	76,616.33		1,975,699	5	.077
Michigan (Grand Haven), Michigan	42	7,244	43	7,250	1	396		195.33		58,656	11	28.323
Milwaukee, Wis.	12	11,061	11	10,990	1,216	565	345,840.19	346,831.89	118	44,000	14	.07
Minnesota (St. Paul), Minn.					1,313	12	345,657.49	350,091.06	645	303,989	19	.073

STATEMENT OF CUSTOMS BUSINESS FOR THE FISCAL YEAR ENDED JUNE 30, 1892—Continued.

Districts and ports.	Vessels entered.		Vessels cleared.		Entries of mer- chan- dise.	Docu- ments issued to ves- sels.	Duties and tonnage tax.	Aggregate re- ceipts.	Value of exports.		Expenses.	Average number of per- sons em- ployed.	Cost to collect \$1.
	For- eign.	Coast- wise.	For- eign.	Coast- wise.					Foreign.	Domestic.			
Mobile, Ala.	224	151	244	133	101	228	\$15,721.84	\$17,914.31	\$1,691	\$2,784,044	\$12,138.61	11	\$0.674
Montana (Fort Benton), Mont.	60		59		346		29,730.05	29,990.95		59,980	7,638.34	6	.254
Nantucket, Mass.						24					351.45	1	
Nashville, Tenn.					70	32	16,553.20	16,938.24			1,922.46	2	.113
Natchez, Miss.						8					503.00	2	
Newark, N. J.	68	37	18	4	228	190	3,553.22	5,100.16	1,081,374	24,165	4,234.40	3	.83
New Bedford, Mass.	45	255	46	13	194	163	60,912.58	61,084.85	96	55,478	7,090.17	5	.116
Newburyport, Mass.	3	93	13	82	8	43	364.96	434.06		3,660	1,196.93	2	2.757
New Haven, Conn.	47	771	26	742	530	301	86,725.74	87,101.08	364		8,178.75	6	.093
New London, Conn.	13	21	3	99	25	228	491.73	1,923.77		483	3,883.47	4	2.018
Newport, R. I.	19	3	9	1	14	199	2,235.27	2,372.61		141	2,020.88	4	.851
Newport News, Va.	182	603	485	120	153	287	48,887.21	54,299.62		14,444,367	16,192.66	11	.298
New York, N. Y.	5,595	2,562	5,262	2,851	394,033.	5,010	120,160,048.65	120,732,613.89	9,017,013	404,935,770	2,620,133.37	1,762	.021
Niagara (Suspension Bridge), N. Y.	976	868	965	882	16,070	29	342,546.42	354,286.73	7,353	143,042	51,687.16	41	.145
Norfolk and Portsmouth (Norfolk), Va.	100	1,574	554	1,352	64	530	13,613.06	17,161.92	300	13,065,537	12,965.62	10	.755
New Orleans, La.	1,084	323	1,065	320	13,548	497	1,559,088.31	1,575,992.79	2,056,848	129,196,025	204,529.46	174	.129
Omaha, Nebr.							127,961.66	128,072.98			3,334.15	3	.026
Oregon (Astoria), Oregon.	96	628	79	587	28	105	109,857.42	111,194.45		1,226,148	11,432.62	10	.102
Oswegatchie (Ogdensburg), N. Y.	747	861	603	882	4,339	52	167,863.54	174,796.10	71,190	1,389,265	21,060.48	21	.137
Oswego, N. Y.	1,767	391	1,670	456	1,752	50	285,479.08	289,367.83	621	1,718,387	24,385.26	20	.084
Paducah, Ky.						34		69.35			425.50	2	6.135
Pamlico (New Berne), N. C.	6	444	6	1	3	201	21.66	97.31		8,186	3,515.59	5	36.127
Paso del Norte (El Paso), Tex.					1,840		688,547.66	690,642.59	9,021		36,742.45	25	.053
Passamaquoddy (Eastport), Me.					1,344	395	115,525.78	119,814.48	23,662	874,967	23,220.41	20	.193
Patchogue, N. Y.						142		646.84			646.84	2	1.00
Pearl River (Shieldsboro), Miss.	229	48	236	88	7	281	8,089.08	10,486.61		1,077,707	6,565.59	6	.626
Pensacola, Fla.	437	133	459	122	105	231	23,927.75	27,353.92		2,982,246	14,565.02	15	.532
Peoria, Ill.					72	4	5,898.62	5,939.82			577.12	2	.097
Perth Amboy, N. J.	23	60	55	149	35	230	18,392.29	19,502.62		1,157,636	9,796.03	9	.502
Petersburg, Va.	2			2		5	32.40	32.40				1	
Philadelphia, Pa.	1,522	621	1,380	836	24,203	1,209	9,297,865.75	9,346,023.51	80,531	58,460,926	446,051.45	332	.047
Pittsburg, Pa.					956	238	336,793.58	337,772.98			17,250.48	11	.051
Plymouth, Mass.	3	10	9		166	24	73,808.36	73,836.86			3,414.42	2	.046
Port Jefferson, N. Y.						91						2	
Portland and Falmouth (Portland), Me.	292	397	297	322	3,613	456	333,422.96	342,338.73	200,673	1,998,524	46,675.06	31	.136
Portsmouth, N. H.	22		42		119	88	98,060.23	98,368.96		103	7,346.14	7	.074
Providence, R. I.	92	448	69	96	1,394	185	364,145.70	366,167.32		182	16,968.77	10	.046

Puget Sound (Port Townsend), Wash.	1,404	489	1,478	290	1,534	506	131,779.31	163,076.98	1,138	6,564,860	60,914.02	42	.373
Richmond, Va.	22	1,056	38	1,020	130	95	16,464.79	16,706.45		5,724,036	6,415.07	11	.883
Rock Island, Ill.					1	81	50	8.20			350.00	2	42.682
Saco, Me.			5		1	23		15.00			580.74	1	38.716
Sag Harbor, N. Y.	3	1	2	1	3	252					553.65	2	
Salem and Beverly (Salem), Mass.	77	9	75	39	47	99	2,852.98	3,378.50			6,869.07	7	2.033
Saluria (Eagle Pass), Tex.					1,224	44	80,450.61	81,988.52	4,539	2,353,901	25,906.08	20	.315
San Diego, Cal.	200	101	152	60	408	49	79,628.52	82,817.16	11,733	429,467	14,196.80	12	.171
Sandusky, Ohio.	660	1,623	623	1,687	541	176	1,219.66	3,086.14			4,792.82	8	1.553
San Francisco, Cal.	937	253	963	554	26,773	1,166	7,967,235.25	8,049,370.18	749,818	39,987,226	374,747.86	233	.046
Savannah, Ga.	368	458	378	442	323	201	51,939.89	55,930.85	262	25,708,911	13,992.93	14	.250
St. Augustine, Fla.	5	14	5	7	6	45	38.90	65.70			1,757.03	3	27.582
St. Johns (Jacksonville), Fla.	33	322	47	299	75	102	30,139.70	30,771.74	220	104,714	4,393.31	4	.141
St. Joseph, Mo.					225	257	75,577.17	75,655.60			5,041.43	3	.066
St. Louis, Mo.					4,062	36	1,241,994.22	1,247,331.99			45,077.80	31	.036
St. Marks (Cedar Keys), Fla.					1	10	6.80	136.80			3,336.90	4	24.392
St. Marys, Ga.	7	5	10	1	1	10	59.99	124.61		47,495	1,336.62	2	10.726
Sioux City, Iowa (for ten months)					5		804.67	804.67			1,876.20	1	500.32
Southern Oregon (Coos Bay), Oregon					204	49	3.75	3.75			3,652.94	2	.064
Springfield, Mass.					13	138	57,017.32	57,036.69			1,305.33	3	.642
Stonington, Conn.	12	2	11	1	1	177	1,969.40	2,032.90			13,593.47	17	1.516
Superior (Marquette), Mich.	792	7,080	797	7,096	1,308	88	7,545.07	8,962.55		2,553,517	18,288.38	13	.055
Tampa, Fla.	24	210	11	205	845	215	324,638.45	327,991.48		183,800	540.42	2	27.170
Tappahannock, Va.		150	23	20		138		19.89			3,532.45	3	124.207
Tecbe (Brashear), La.	3	393	3	373	1	15	14.97	28.44		1,643	510.30	1	.09
Vicksburg, Miss.					31,789	24	813,156.27	833,701.07	3,554	4,233,952	75,819.76	68	1.609
Vermont (Burlington), Vt.	435	34	388	2	861	513	1,681.07	5,598.90		1,089	9,010.95	7	2.074
Waldoboro, Me.	805	9	793	9	2	163	351.85	554.90			3,089.97	4	2.471
Wheeling, W. Va.					43	159	255.26	1,250.14	98	16,216	11,593.43	13	.123
Wiscasset, Me.	58	26	20	83	7	38	93,549.09	94,249.96		42,533	11,711.60	10	.825
Wilmington, Cal.	80	137	31	82	166	90	12,536.06	14,182.92	539	6,640,293	48,576.37	36	.080
Wilmington, N. C.	109	102	105	74	1,775	147	595,822.39	606,869.84	6,698		1,126.01	2	42.283
Willamette (Portland), Oregon	106	185	140	135	16	17	2.43	26.63			250.00	1	
Yaquina, Oregon	1	57	1	58									
York, Me.													
Total	34,639	81,433	34,853	77,775	708,489	32,293	477,384,040.56	478,531,716.18	14,546,137	1,015,782,011	6,248,211.31	4,670	.0365

Amount of expenses reported by collectors, as above \$6,243,211.31
 Miscellaneous expenses, not included in the above 282,768.02

Total expenses for fiscal year ending June 30, 1892 6,525,979.33
 In addition to the above there was expended on account of collecting the revenue from customs for 1891 and prior years 141,613.14

AGGREGATE RECEIPTS AND EXPENSES OF COLLECTION FOR THE FISCAL YEARS 1879 TO 1892, INCLUSIVE.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1879	\$138,976,613.79	\$5,485,779.03	3.94	1886	\$194,189,356.00	\$6,427,613.00	3.30
1880	188,508,690.34	5,995,878.06	3.18	1887	218,662,892.22	6,830,296.16	3.12
1881	200,079,150.98	6,419,345.20	3.20	1888	220,428,930.22	6,481,599.57	2.94
1882	222,559,104.83	6,549,595.07	2.94	1889	225,041,419.48	6,553,209.05	2.91
1883	216,962,210.35	6,667,825.46	3.07	1890	231,049,118.83	6,568,716.74	2.84
1884	196,935,360.80	6,775,968.41	3.44	1891	220,630,683.60	6,704,453.49	3.04
1885	183,116,808.60	6,918,221.19	3.77	1892	178,531,716.18	6,525,979.33	3.65

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. 17.)

REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

NEW YORK, November 1, 1892.

SIR: We have the honor to submit the following report of our work for the year ending October 31, 1892, as to reappraisement and classification, and supervision of the appraisal and classification of imported merchandise.

Reappraisements from November 1, 1891, to October 31, 1892.

By general appraisers:	
Appeals pending, last report	65
Appeals made at port of New York	1,442
Appeals made at other ports	583
	<hr/> 2,090
Disposed of as follows:	
Local appraisers wholly sustained	573
Local appraisers partially sustained	796
Advanced over local appraisers	86
Entries sustained	446
Appeals withdrawn	17
Appeals pending action	172
	<hr/> 2,090
By boards of general appraisers:	
Appeals pending last report	26
Appeals made at port of New York	378
Appeals made at other ports	138
	<hr/> 542
Disposed of as follows:	
General appraisers wholly sustained	375
General appraisers partially sustained	78
Advance over general appraisers	9
Entries sustained	52
Appeals withdrawn	00
Appeals pending action	28
	<hr/> 542
Total reappraisements by general appraisers	2,090
Total reappraisements by boards of general appraisers	542
Grand total	<hr/> 2,632

The table shows 2,632 appeals to reappraisement against 2,655 for the preceding year, a decrease of 23 cases.

The usual difficulties in ascertaining foreign market values have been

encountered, but accumulated and accumulating evidence from various sources is enabling the general appraisers to reach more satisfactory conclusions in ascertaining market value of imported merchandise. It is now practicable for American merchants to put in the open market at the places of production many varieties of foreign goods that were formerly under the exclusive control of sole agencies in this country. Leading merchants of some of the great western cities have given assurance that, owing to the fact that the work of the general appraisers has made dishonest competition difficult, they are largely increasing their direct importations.

CLASSIFICATION.

On November 1, 1891, there were on hand 38,757 cases suspended, and 6,379 pending, making, with 45,995 received during the year, a total of 91,131 to be disposed of. Of these, 59,592 were decided, 25,483 suspended, and 6,056 are now pending and are being disposed of daily, as our regular docket is called.

The very large number of cases decided this year—59,592 against about 6,000 for the preceding year—is largely due to affirmances under the decisions of the Supreme Court on the constitutionality of the new tariff act.

The great majority of the protests now pending are covered by decisions already made by the board in similar cases.

During some months after the legislation of 1890, protests were so numerous that there appeared to be only the alternative of either disposing of them without a careful investigation, or else, in bestowing the attention proper in each case, to run the risk of an overwhelming accumulation. The problem was, however, successfully solved by members of the board, and the mass of business was disposed of with proper consideration and reasonable dispatch.

Practically, all points raised by protest against the customs administrative and tariff acts up to three months ago have been definitely settled so far as decisions of the board reach, and there is no reason why the new points that will arise should not be promptly determined.

Since our last annual report the Board has had three series of hearings, embracing in fall, spring, and summer dockets all cases in the office at the time a docket was prepared, or that had been filed for hearing up to three weeks prior to the hearing of the class of cases to which protests might belong. The protests embraced in the hearings have all been decided, with the exception of those suspended to await the decision of similar issues pending in court, most of which cases were suspended at the request of the importers, and cases that have been otherwise delayed at the request of the appellants.

The large number of suspended cases is in no small measure due to the delay in the organization of the circuit court of appeals. A few judicial decisions will finally dispose of the great majority of these cases.

For instance, decisions on the following questions will cover the number of protests stated:

	Protests.
Hemstitched and embroidered handkerchiefs.....	2, 296
Wool knit goods.....	1, 076
Conversion of foreign currency.....	658
Laces.....	2, 266
Embroideries.....	686
Inclusion of selvedges under paragraph 411.....	1, 110

It will be observed that nearly one-third of all suspended protests are comprised under the foregoing six heads.

A statement is appended showing the character and number of questions embraced in the various dockets.

SUPERVISION.

Supervision over appraisements and classifications has been directed to a careful examination of the reports and samples received from the several ports, and to advice to the proper customs officers, when there appeared a want of uniformity or a failure to conform to established practice. The division of samples has not yet been brought to the thorough system which we believe to have been designed by Congress, but now that the pressure consequent upon the interpretation of a new tariff has been somewhat relaxed, it has become practicable, and it is our purpose to give this branch of the work the attention which its importance demands.

OBSERVATIONS AND SUGGESTIONS.

In compliance with the requirements of the customs regulations that the Board should embody in its annual report such suggestions and observations as its experience might warrant, attention is called to the suggestions in the reports of 1890 and 1891 concerning the modification of the additional duty provision in section 7, act of June 10, 1890, the matter regarding the cost of production in section 8, and the portion of section 19 relating to unusual coverings.

APPEALS FROM THE BOARD'S DECISIONS.

Renewed attention is invited to the paragraph in our last report having reference to appeals taken by the Government from the Board's decisions on questions of classification. Experience for two years past in this branch of customs administration corroborates the belief heretofore expressed that certainty and stability in our customs laws will be greatly promoted by confining the right of appeal on the part of the Government to the Secretary of the Treasury on the favorable opinion of the United States Attorney-General.

Where appeals involve mainly questions of fact settled by the Board's decisions, it is earnestly recommended that no appeal be prosecuted by the Government without a careful review of the entire evidence on which the particular case was decided. The same question of fact decided by the Board, if allowed to stand undisturbed, applies uniformly to each port in all the States. If appeals be taken to several circuits, experience shows that the judges often differ on doubtful questions, and the rates of tariff duties are left in confusion. Moreover, the Board has the superior advantage of having before them the witnesses during the process of oral examination, whereas the courts, under the present law, try all appeals on the record of the testimony as taken by a stenographer.

We may further add on this important subject, what is unquestionably the fact, that all interests, public and private, regard uniformity as one of the most desirable features in tariff administration. This uniformity could be much more readily secured by the limitation of all appeals from the Board to appeals on questions of law alone direct to the circuit court of appeals. As illustrative of the want of harmony in the

decisions of the lower courts, the following cases are cited: The Board's decisions on marble mosaics, hemstitched handkerchiefs, and embroideries have been affirmed in some circuits and reversed in others; its decision in the great hair case was reversed by the circuit court and affirmed by the court of appeals.

Without laying stress upon the argument that the members of the Board, whose time and energies are wholly devoted to such investigations, have better opportunities for ascertaining the facts in customs cases than are as a rule available to judges of the circuit courts, we deem it proper to invite attention to the suggestion, which we are advised has been made to Congress, that the findings of fact by the Board be made final, and that appeals from the Board's decisions be taken direct to the circuit court of appeals. This simplification of procedure would greatly facilitate the settlement of these customs cases, and would, we believe, give general satisfaction.

During the year a board of general appraisers held hearings, on classification, at Buffalo, Detroit, Chicago, St. Louis, Cincinnati, and Philadelphia, and notice has been given that a board will sit at any port when the interest of importers or of the public require its presence. But we have not been called upon, nor have we seen the necessity, to make frequent or regular visits to any one of the several ports of the United States. It has been generally recognized that, owing to the facility of obtaining expert information in New York, customs cases can usually be determined here better than elsewhere. This does not refer, of course, to reappraisements by individual general appraisers which are held at the ports of entry unless otherwise requested by the importer.

It may be of interest to mention that there has been no occasion for compelling the attendance of witnesses under the penal provisions of section 17 of the customs administrative act. A simple invitation has been sufficient to bring before the Board experts who were needed, either from the mercantile and manufacturing interests or from scientific and professional life.

The attendance at the hearings by the Board on classification cases, which are all public, has been larger at every succeeding docket, and the greater care and interest manifested by appellants in the preparation and presentation of their cases shows that importers and their attorneys are fully confident that they will receive an intelligent and impartial hearing.

APPEALS TO COURT FROM THE BOARD'S DECISIONS.

As before stated, the whole number of protests from all the collection districts in the United States, upon which decisions have been rendered by the Board, is 59,592.

In the southern district of New York, the whole number of appeals taken from decisions of the Board, since the act of June 10, 1890, took effect, is 1,146. Many of these appeals are upon like claims and contentions, having been thus taken to save the rights of the appellants.

At the outset returns were made to the circuit court as soon as practicable after the orders for the same were received. Latterly, however, returns have not been made upon duplicate subjects and contentions, and this practice is upon the request of the United States attorney, and of the attorneys representing the protestants.

A return, however, is invariably made at once on the request of the collector or the protestant, or their counsel.

Of the 1,146 appeals in this district, returns have been made to the court in 398 cases; and of these the Board has been affirmed in 70 cases and reversed in 52 cases. In 5 cases the Board has been affirmed in part, and reversed in part. In 5 cases the appeals have been dismissed, and in 1 the appeal was withdrawn.

In 19 cases no trial was held, for the reason that they severally involved an issue identical with the issue in another case tried, and apart from these there are 141 appeals to the circuit court still pending.

An analysis of the issues shows that in 53 appeals involving separate issues, the Board has been affirmed, and in 43 cases involving separate issues, the Board has been reversed by the circuit court.

In 4 cases where the Board was reversed by the circuit court, its decisions have been sustained by the Supreme Court of the United States. In 166 appeals from the decisions of the Board, where no returns have been made, orders of dismissal have been entered in the circuit court on motion of the United States district attorney.

In the several districts other than the southern district of New York returns have been made to all the orders of the circuit court where appeals have been taken, and the following statement is submitted concerning the disposition of the appeals:

DISTRICT OF MASSACHUSETTS.

The whole number of appeals has been 29, in 8 of which the Board was affirmed or the appeals were discontinued. In 3 of the cases the Board was reversed, and there are 18 cases still pending. Of the cases decided 2 were taken to the circuit court of appeals, where the circuit court was reversed and the Board sustained on the classification of goat hair, and the remaining appeal is pending.

EASTERN DISTRICT OF PENNSYLVANIA.

There have been thirty-two appeals from the decisions of the board. In one the appeal has been discontinued, and all the others are pending.

SOUTHERN DISTRICT OF OHIO.

There have been eleven appeals to the circuit court, in two of which the decisions of the board have been affirmed. All the others are pending.

EASTERN DISTRICT OF MICHIGAN.

There are eight cases in which appeals have been taken from the decisions of the board, and none have been heard or disposed of.

NORTHERN DISTRICT OF NEW YORK.

There have been four cases in which appeals have been taken, and all are pending.

WESTERN DISTRICT OF TEXAS.

There has been one case on appeal in which the circuit court held that the board had no jurisdiction, and an appeal from this decision has been taken to the circuit court of appeals.

EASTERN DIVISION OF THE EASTERN DISTRICT OF MISSOURI.

There have been six cases, in two of which the appeals have been dismissed; in the three the board has been reversed, and in one the board has been sustained. Of the last four cases three have been carried to the circuit court of appeals.

NORTHERN DISTRICT OF OHIO.

There have been three cases, in one of which the appeal has been discontinued, and the remaining two are pending.

DISTRICT OF COLORADO.

There has been one case, which is pending.

DISTRICT OF DELAWARE.

There has been one case, which has been heard on appeal to the circuit court and is undecided.

DISTRICT OF NEW JERSEY.

There has been one appeal, which is pending.

DISTRICT OF KENTUCKY.

There has been one case, and in this the appeal was dismissed; and the case has been further appealed to the circuit court of appeals.

EASTERN DISTRICT OF LOUISIANA.

One appeal has been taken, and is pending.

NORTHERN DIVISION OF THE WESTERN DISTRICT OF MICHIGAN.

One appeal has been taken to the circuit court, and is pending.

DISTRICT OF MARYLAND.

There have been five appeals from the decisions of the board. In two of these cases the board has been affirmed, and the remaining three are pending. In one affirmance the board was sustained on further appeal by the Supreme Court of the United States, and in the other affirmance an appeal has been taken to the circuit court of appeals.

NORTHERN DISTRICT OF CALIFORNIA.

There have been six cases, in two of which the board, having sustained the classification of the collector, was reversed, and no appeal has been taken by the Department. In the remaining four the cases are pending.

NORTHERN DISTRICT OF ILLINOIS.

In this district there have been quite a number of appeals from the decisions of the board. In reply to our request to the clerk of the court for information as to their disposition, that officer did not furnish

the information, but referred us to a report made by the United States attorney for that district to the Department.

There have been five or six cases decided by the board, in which appeals have been taken to the Supreme Court of the United States. In these it may not be improper to add that the rulings of the board have been sustained in all except one. In two cases the decisions of the circuit court were reversed and the rulings made by the board adhered to.

Respectfully, yours,

GEO. C. TICHENOR,
H. M. SOMERVILLE,
J. B. WILKINSON, Jr.,
CHAS. H. HAM,
GEO. H. SHARPE,
THAD. S. SHARRETT,
F. N. SHURTLEFF,
W. F. LUNT,
JAS. A. JEWELL,
U. S. General Appraisers.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

APPENDIX.

TABLE A.—Disposition of protests at September term, 1891.

Date.	Subject.	No. on docket.*	Sub- mitted.†	Sus- pended.	Contin- ued to next term.	Aban- doned by pro- testers.
Sept. 14	Artificial leaves, Astrakhans.....	58	2	48	8	.....
15	Antiquities.....	25	23		2	.....
16	Beads and beaded goods; sugar.....	106	23	18	65	.....
17	Albums, animals for breeding purposes.....	30	16	11	3	.....
18	Alcohol; articles containing alizarin; chemical compounds; coal-tar colors and products; medicines, and proprietary preparations.....	98	38	51	9	.....
21	Bicycles and parts of clocks.....	50	17	33		.....
22	American merchandise returned.....	103	19		84	.....
23	Buckles, buttons, etc.....	81	46	20	15	.....
24	Administration.....	123	99	10	12	2
25	Charges and commissions; metal, manufactures of; type metal.....	202	70	35	97	.....
28	Chinese wine, cordials.....	35			35	.....
Oct. 1	Free list.....	70	40	28		2
2	Baskets, hats and hat trimmings.....	230	14	196	20	.....
5	Manufactures of glass.....	150	73	66	11	.....
6	Manufactures of flax.....	68	18	17	31	2
9	Elastic goods, India rubber fabrics.....	50	8	33	9	.....
12	Jewelry.....	95	11	80	4	.....
13	Opera glasses, etc.....	51	28	4	19	.....
13	Philosophical instruments.....	30	25	5		.....
14	Fans.....	40	21	13	4	2
15	Gloves.....	12	9	3		.....
15	Bath bricks; marble mosaics.....	58	4	52	1	1
16	Citron and coal; firearms, and parts of.....	240	23	217		.....
19	Colors and paints; musical instruments.....	133	110	12	9	2
20	Manufactures of hemp and jute.....	70	19	19	32	.....
21	Manufactures of leather and linen.....	51	18	33		.....
22	Coverings.....	23	22	6		.....
23	Pins and manufactures of straw.....	27	4	21	2	.....
26	Skins and smokers' articles.....	23	19	1	3	.....
27	Corsets.....	66	66			.....
28	Cement.....	2	2			.....
29	Measuring tapes.....	17	12	5		.....
30	Fish-paste; plated ware; rosewater, etc.; tobacco waste.....	21	13	8		.....
Nov. 2	Manufactures of silk, silk laces, silk and cotton goods.....	127	71	4	52	.....
5	Protests not entertained; manufactures of shell.....	437	377	6	54	.....
4	Manufactures of wood.....	50	23	10	8	.....
6	Trimnings.....	264	26	173	65	.....
9	Wearing apparel.....	167	68	93	5	1
11	Manufactures of fur and hair.....	67	21	29	16	1
12	Cotton goods.....	66	15	45	6	.....
13	Vegetable fiber and paper.....	38	28	4	5	1
16	Manufactures of wool.....	209	124	47	37	1
17	Laces, embroidered lawns, etc.....	163	32	100	22	.....
19	Dotted Swisses; countable and fancy cottons.....	153	36	117		.....
23	Additional duty.....	66	1	65		.....
24	Manufactures of cotton.....	99	37	46	16	.....
25	Brushes and burlaps.....	44	1		43	.....
26	Mineral waters.....					.....
27	Books, printed matter, etc.....	47	41	3	3	.....
30	Grease, dyewoods, earthenware, and China.....	19	19			.....
Dec. 2	Articles of food.....	75	34	28	10	3
3	Gilling twine.....	9	6	3		.....
4	Plants and nursery stock.....	47	42	4	1	.....
4	Seeds.....	80	15	65		.....
7	Oils.....	39	9	14	16	.....
9	Stones.....	5	4	1		.....
Total.....		4,714	1,942	1,920	834	18

* A notice was sent two weeks in advance to the importer or his representative appearing on the protest in each of these cases, informing him that he might be present and submit evidence and statements in support of the contentions of his protest.

† Action suspended to await the decision of the courts on similar cases.

TABLE B.—Disposition of protests by visiting board during January circuit, 1892.

Port.	Submitted.	Suspended.	Continued.	Abandoned.
Buffalo*	4	202		
Cleveland	6			
Oswego	2			
Rochester	2			
Suspension Bridge	1			
Detroit	5			
Port Huron	7			
Toledo	3			
Chicago	101	101	4	12
St. Louis	5	25		2
Cincinnati	31			
Total	187	328	4	14

* Most of the Buffalo cases suspended were on natural gas and vegetable button blanks.

TABLE C.—Disposition of protests at January term, 1892.

Date.	Subject.	No. on dock- et.*	Sub- mitted.	Sus- pend- ed.†	Contin- ued to next term.	Aban- doned by pro- testers.
Jan. 19	Antiquities	20	13	1	4	2
22	Animals for breeding purposes	15	11		2	2
26	Administration	36	24	1	10	1
29	do	49	35		12	2
Feb. 2	American manufactures returned	77	43	34		
4	Articles of food (articles containing alcohol)	16	6	7	3	
5	Buttons	29	12	10		7
5	Braids	35	9	21	5	
9	Beaded trimmings	255	76	179		
9	Beads	49	28	10	9	2
10	Burlaps	62	18	30	13	1
10	Corsets	3		2	1	
12	Chinese wine	38			38	
16	Clocks, coverings	29	20	3	6	
18	Coal-tar preparations	2	2			
19	Embroideries	35	14	8	11	2
23	Coal-tar colors (colors other than coal tar)	69	49	2	14	4
24	Free list	33	79		3	1
26	Chemical compounds	34	28	5	1	
Mar. 1	Manufactures of flax, firearms, and parts of	44	27	3		14
3	Manufactures of cotton	39	19	15	5	
4	Manufactures of grass and grease	3	1	2		
8	Elastic goods	68	61	2		5
8	Fruits preserved in sugar	45	30	13	1	1
9	Manufactures of hemp and jute, manufactures of hair	8	5			3
11	Fans and manufactures of fur	29	21	2		6
15	Jewelry	47	40	6	1	
17	Gilt, plated, and Japanned ware					
18	Laces	45	20	18	1	6
22	Gloves	123	114	5	4	
23	Miscellaneous	31	26	2	1	2
25	Manufactures of glass	176	122	2	44	8
29	Oils	13	1	11	1	
29	Manufactures of marble	15	12	2		1
31	Hats and hat materials	45	38	5		2
Apr. 1	Protests not entertained	207	136	2	51	18
5	India-rubber fabrics, leather	34	27	1	2	4
6	Manufactures of paper, smokers' articles	51	41	4	2	4
8	Medicinal preparations	22	13	2	5	2
12	Skins, statuary	82	82			
14	Musical instruments, seeds	117	110			7
15	Manufactures of silk	41	33	4		4
19	Manufactures of metal	161	135	20	1	5
20	Manufactures of straw	16	16			
22	Pins	79	70	3		6
26	Manufactures of shell	120	118			2
28	Pile fabrics, stone	49	14	35		
29	Trimnings, supplemental docket	421	362	22	32	5
May 3	Sugar and tobacco, toys	99	96	1		2
4	Wearing apparel	115	103	6		6
6	Manufactures of silk and cotton	24	19			5
10	Manufactures of wood	123	48	14	47	14
13	Manufactures of wool	52	40	9	2	1
	Total	3,826	2,337	522	315	152

* A notice was sent two weeks in advance to the importer or his representative appearing on the protest in each of these cases, informing him that he might be present and submit evidence and statements in support of the contentions of his protest.

† Action suspended to await the decision of the courts on similar cases.

TABLE D.—Disposition of protests, June term, 1892. Summer docket.

Date.	Subjects.	No. of cases called.	Submitted.	Suspended.	Continued.	Abandoned.
June 2	Administration	285	203	69	2	9
7	Not entertained *	135	120	7		8
9	Coverings, charges, etc	103	53	42	8	
14	Chemicals, etc	106	76	30		4
16	Glassware, china, etc	108	52	4	1	51
21	Metals	98	86	8		
23	Agricultural products, fish	103	71	29	3	
28	Cotton manufactures	155	113	37	5	
30	Wearing apparel	63	25	34	1	3
July 5	Flax, hemp, etc	164	129	19	16	
7	Wool, etc	169	97	6	20	46
12	Laces, etc	219	96	115		8
14	Wood, toys, etc	135	71	15		49
19	Beaded trimmings	457	68	387		2
21	Trimmings	258	17	240		1
26	Paper, books, etc	126	94	25	5	2
28	Hats, etc	246	64	138	43	1
Aug. 2	Leather gloves, etc	226	151	35	37	3
4	Paintings, etc	100	40	30	14	16
9	Jewelry, etc	191	183	3	1	14
11	India-rubber, buttons	84	49	14	7	14
16	Free list	302	214	72	16	
23	Sundries	212	173	18	16	5
	Total	4,043	2,245	1,377	195	226

*Protests reported by collectors as defective for various reasons.
 Testimony taken in 176 instances. No appearance entered 796 times.

TABLE E.—Disposition of protests at September term, 1892. Philadelphia docket.

Date.	Subject.	No. on docket.	Submitted.	Suspended.	Continued to next term.	Abandoned by protesters.
Sept. 20	Administration	24	12	8		4
20	Not entertained	1	1	1		
20	Coverings, charges, and commissions	7	5	2		
20	Chemicals	5	1	2	2	
20	Coal tar	9	2	7		
20	Oils, paints, colors, and varnishes	10	7			
20	Medicinal preparations	4	4			
20	Earths, earthenware, and china	1				
20	Glass and glassware	20	7		12	1
20	Marble and stone	4	1			3
20	Iron and steel	26	18	6		2
21	Miscellaneous metals	15	12	1		1
21	Agricultural products and provisions	5	2	2	1	
21	Spirits, wines, and beverages	1	1	1		
21	Cotton manufactures of	16	2	14		
21	Wearing apparel	19	5	14		
21	Cotton braids and cords	1	1			
21	Flax, hemp, and jute	1	1			
21	Wool, and manufactures of	21	15		3	3
21	Furs	2	2			
21	Silk and silk goods	10	1	9		
21	Laces	2	1	1		
21	Embroideries	12	2	10		
22	Wood, and manufactures of	1	1			
22	Toys	4	3	1		
22	Musical instruments	1	1			
22	Beaded trimmings	1	1			
22	Paper pulp, paper, and books	14	14			
22	Hats and materials for	3	3			
22	Leather, and manufactures of, gloves	1	1			
22	Paintings and statuary	2	2			
23	Antiquities	2			2	
22	Jewelry	4	3		1	
22	Clocks	5	5			
22	Pins	4	2	1	1	
22	India rubber, and manufactures of	3	2	1		
22	Free list	6	2			4
22	Sundries	46	6	9	31	
21	Special continued from 20th	11	11			
	Total	324	159	90	60	1

No. 18.

**REPORT OF THE BOARD OF EXAMINERS OF THE TREASURY
DEPARTMENT.**

REPORT OF THE BOARD OF EXAMINERS.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 28, 1892.

SIR: We transmit herewith the report of Mr. Theodore L. De Land, the Treasury examiner, relative to the operation of the board of examiners under the rules and regulations promulgated by you on December 4, 1891, which provided for the keeping of efficiency records of all persons in the classified service of this Department, and for competitive examinations for promotions so far as practicable and useful.

Your attention is invited to the tables which accompany the report, and which illustrate the system as applied.

Specimens of the different kinds of examinations used during the competitive tests and pass examination tests are appended for the purpose of comparison.

Your attention is also invited to the suggestions of Mr. De Land relative to improvements in the system and in the service.

Respectfully, yours,

FRED A. STOCKS,
A. L. STURTEVANT,
Members of the Board of Examiners.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

REPORT OF EXAMINER.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., December 24, 1892.

GENTLEMEN: I have the honor to transmit herewith a report of the operations of the board of examiners of the Treasury Department for the past twelve months. No report was made in 1891.

THE PRESIDENT PROVIDES FOR COMPETITIVE EXAMINATIONS.

Early in the last fiscal year the President promulgated a rule which provides that, so far as practicable and useful, competitive examinations shall be established in the classified civil service to test fitness for

promotion, under regulations to be approved by him. This rule contained the limitation that until such regulations are applied to any part of the classified service, promotions therein shall be made in the manner prescribed in the rule applicable thereto.

The Treasury examiner, on the receipt of the above order, shaped his course accordingly, and prepared to execute at once the will of the President so soon as the new regulations should be issued; and in the meantime promotions were made after examinations conducted under Secretary Fairchild's system, which went into force in the fall of 1887.

THE PRESIDENT ORDERS AN EFFICIENCY RECORD.

The President, on December 4, 1891, issued his circular letter addressed to the heads of the several Departments, in which he referred to the fact that in his message to the first session of the Fifty-first Congress he had suggested to the members of his Cabinet that they consider whether a record of the elements of faithfulness and efficiency might not be kept in each bureau, showing the relative merits of the clerks, which might be regarded as a test on which to make promotions; and he then issued the imperative order that in each Department a plan be at once devised and put in operation for the keeping of such a record of all persons in the classified service, with a view to placing promotions wholly on the basis of merit.

When the President's suggestion first appeared, the chief of one of the most important bureaus unofficially asked the examiner to prepare a plan based upon the one outlined in the message. This was done in February, 1890, but no further action was taken by the officers of this Department, so far as known to any member of the board.

When the President's letter reached the Department, it was given to the examiner, with verbal instructions to prepare plans for submission to the Secretary, and ultimately, to the President for his approval.

THE RECORDS OF FAITHFULNESS AND EFFICIENCY.

Exhibit No. 1 is a copy of the efficiency circular issued by Secretary Foster on December 24, 1891, in which the President and the Secretary expressed their confidence that such a record fairly kept and opened to the inspection of those interested would stimulate the work of the Department, and be accepted by all as the basis of a system that would tend to place the question of promotions upon a just foundation. In the circular the subjects of faithfulness and efficiency, the potent and general factors of a clerk's effectiveness, were resolved for convenience of record, into the elements—fidelity in punctuality and attendance, industry, accuracy, aptitude, conduct, and ability; and to each element a relative weight was assigned commensurate with its importance. The Secretary very carefully defined these terms, and modified each definition by a proviso in the interest of kindness, liberality, and justice; and he exhorted the officers of his Department to administer the provisions firmly, justly, impartially, and never in an offensive or oppressive manner; and he further cautioned them to exercise great care to reward the clerks who performed their duties with zeal and fidelity.

SECRETARY FOSTER ORDERS COMPETITIVE EXAMINATIONS.

Exhibit No. 2 contains the rules and regulations prescribed in a circular issued on December 24, 1891, by Secretary Foster, relative to com-

petitive examinations for promotion of persons within the classified service, and of pass examinations before appointment of chiefs of division and of special agents. This circular was issued to make effective the new rule issued by the President, and the efficiency record provided for in the circular referred to in the preceding paragraph. All positions in the classified service below that of chief of division are under the provisions of this circular unless the civil-service rules specially except them from examination; the promotions are to be from grade to grade in the same bureau; they must be competitive only where competition is practicable and useful; they are open to all in the bureau, and they must be practical in character and include only the subjects that shall test the general intelligence of those who compete, and their technical knowledge of the laws, regulations, and duties of the office in which the competition takes place. Special weights are given to optional subjects, to length of service, and to war records of candidates. Eligible registers must be kept for each bureau, and in certifying from the registers the name of the person standing highest must be sent, and that person must be promoted forthwith.

Examinations that are noncompetitive and not technical are provided to test candidates designated for chiefs of divisions or special agents, which must be practical in character and relate to those matters which fairly test the person's fitness and capacity to discharge the important duties incumbent upon persons appointed to those positions.

The rules went into effect on January 1, 1892, but were applied December 24, 1891, when a pass examination then in progress for promotion to a clerkship of class two in the First Comptroller's office was abruptly terminated, all the clerks in that office in the class below being invited to compete, and the prize being awarded at once to the clerk who attained the highest mark.

THE RULES GO INTO OPERATION.

The rules, when they were published, did not meet with a very enthusiastic reception. The attendance and punctuality features were novel to some and irksome to others; while the fact that the ratings of the elements of ability and aptitude were to be considered comparative or perhaps contrastive, and that executive force or the active power to perform intelligent work with rapidity and accuracy was to be a potent element in future determinations of fitness for higher work and better pay, operated to make the poorly equipped shrink from competition with those in possession of superior resources of mind and physique.

All the officers on whom fell the duty of comparing their subordinates did not respond with alacrity to the expressed will of the President. Some were courageous, attacked the problem at once, and reached well-considered and happy results; while others were timorous, procrastinated, and, finally, evaded the issue by assigning to the inferior and to the superior identical ratings; and it was noticeable that the head of the bureau with the greatest number of persons in the classified service on his rolls had less trouble than the chiefs with the least number.

THE CONFERENCE OF BUREAU OFFICERS.

The Secretary, to secure uniformity in ratings, called a meeting of the heads of bureaus and chiefs of divisions of his office in April last to discuss the matter. At the meeting the Secretary said that he had

noticed the January reports and had observed that 843 persons were marked 100 and 453 were marked 99 or more, but less than 100, or that 1,296 clerks were marked 99 or more. This, he thought, could be construed to mean that nearly 1,300 clerks had reached such a high order of efficiency that no improvement was possible in their cases, and which would be very gratifying if it could stand the test of critical analysis. He had also noticed similar reports for February, in which 1,360 were marked 99 or more out of 2,739 persons marked, or that virtually one-half the clerical force of the Department had nearly, if not quite, reached the state of perfection. He realized that they met with some difficulties; that they were all trying to be just and fair, and that the difficulties would disappear with experience.

He told the chiefs that the President was extremely anxious that the efficiency records be kept with so much care that exact justice might be done to all concerned; that he shared that anxiety with the President, and that he should do all in his power to make the plan succeed. He hoped that they would coöperate heartily with him, and that they would avoid the perfunctory marking of all persons in a division with the same mark, be it high or low, as that course would evidently defeat the President in his efforts to ascertain the relative merits of the clerks in making promotions; and he was of the opinion that when identical efficiency marks were given to groups of persons who were competitors for promotion, it was equivalent to saying that promotions could not be made on the records of their efficiency, which in his opinion was absurd. The Secretary concluded with the remark that when a chief marked a clerk 100 for general efficiency, he virtually made it impossible to recognize in him further growth of mind or future improvement, and he firmly discouraged such marks.

The conference was largely attended, the freest discussion was allowed, and the meeting was concluded with an invitation to all to submit their views in writing, in order that a consensus of opinions might be reached.

Nineteen officers of the Department submitted written suggestions, and they readily fell into one of three groups: First, they suggested slight modifications of the rules then existing; or, second, they indicated a readiness to continue the rules unchanged; or, third, they proposed changes so radical that the potency of the rules would be extirpated.

Those who favored radical changes for the most part wished to eliminate the elements aptitude and ability as factors in estimating clerical efficiency.

When the Secretary's attention was called to the communications he saw that they contained opinions diametrically in opposition to one another.

The President's language was referred to, in which he mentions "those elements that are covered by the terms 'faithfulness' and 'efficiency,' and a rating made showing the relative merits of the clerks of each class."

It was argued that the term "faithfulness" covered those qualities of a clerk that are entirely under his own control and may reach the maximum in any system of marking, but that the term "efficiency" covers qualities that are partly, if not wholly, a matter upon which the superior officer is to pass judgment and are not, except remotely, under the control of the clerk.

It was also shown to him that danger would arise should he follow the suggestions of the bureau chiefs who wished to eliminate absolutely the factors "aptitude" and "ability," or should he concur with those

officers who wished these two factors to be ignored by the bureau chiefs, and who had suggested that it be left to the competitive examination to determine their value, and he was asked, would he not thus be unable to obtain an efficiency record of those persons who would not consent to enter the competitive examinations? The President's peremptory order was to at once devise and put in operation a plan for keeping an efficiency record of all persons within the classified service. Would not an efficiency record with "aptitude" and "ability" effaced, be, when reduced to the last analysis, a mere time report?

When the Secretary signed and promulgated the rules, he declared to the examiner that he would change them whenever it was found to be practicable and useful to do so.

THE RULES MODIFIED.

In view of the fact that certain of the bureau chiefs earnestly asked that the rules be modified, the examiner suggested to the Secretary that he consider the question of revision; and referred to him the exhaustive and scholarly communication which Prof. T. C. Mendenhall, the distinguished Superintendent of the Coast and Geodetic Survey, had written on that subject. The examiner urged that Prof. Mendenhall's suggestions were judicious; and that, with a few slight modifications, their adoption would remove most of the objections made to the rules.

Prof. Mendenhall, after discussing the other elements, said:

The remaining three elements, accuracy, aptitude, and ability, I would fuse into one, calling it, perhaps, "ability." It is especially difficult to discriminate between aptitude and ability, and as far as I am able to see, entirely useless. Accuracy is an important element of ability, and may properly be classed under that head. The three are alike also in the fact that they are not, in any great degree, subject to the will or desire of the individual.

We thus divide the various elements of efficiency into three classes, the first including punctuality and attendance, which are entirely controlled by the individual, and the rating in which must always be accurate; the second includes conduct and industry, elements which are in themselves under the control of the individual, but whose rating must rest with the chief; and the third, including ability, accuracy, and aptitude (now proposed to be reduced to one, under the first name), elements not in any degree under the control of the individual, and whose rating requires the most careful consideration, owing to their relatively great importance in the makeup of the whole.

I would change the relative weights attached to these somewhat, putting them as follows: Punctuality, 2; attendance, 2; conduct, 2; industry, 6; ability, 13. In explanation of these changes I will simply remark that good conduct is so universal that it should not be given more weight than punctuality or attendance. I am convinced that too little account is made of industry in the existing scheme. It has such an important bearing on efficiency as measured by "output" that I would rank it higher.

Much difficulty was encountered in the different bureaus in comparing the efficiency of persons in the classified service when the chief of one division would raise the marks of his clerks unduly, in order that they might not be below the marks given by the chiefs of other divisions, who for some reason had marked their clerks perhaps too high. To obviate this difficulty, and to secure a just uniformity in marking ability (in the new scale), a schedule was suggested to be applied to all grades of employés in the classified service of the Department, as follows:

All persons in the classified service in each bureau or office in the Department to be arranged into five groups, thus: (1) The superior, (2) the excellent, (3) the good, (4) the fair, and (5) the poor.

When arranged as described above, each person so classified to be

given a mark for ability under the following schedule according to his or her estimated worth:

95, but no higher, to represent the highest order of excellence or the superior; 90 or higher, but less than 95, to represent the excellent; 85 or higher, but less than 90, to represent the good; 80 or higher, but less than 85, to represent the fair; and 75 or higher or lower, but less than 80, to represent the poor.

All persons in the classified service should be marked in ability by the above standard; but a clerk in the lower grade should not be compared with a clerk in a higher grade.

Exhibit No. 3 is a copy of a circular issued by Secretary Foster July 1, 1892, in which he modified the rules nearly as recommended by Prof. Mendenhall. It contains new features as follows: When desired by the clerks in any bureau, or in the Secretary's office, a committee of clerks will be appointed by the Secretary of the Treasury to confer with the board of examiners and the examiner, to consider such complaints as to inequalities in the ratings as may be submitted; a ruling to permit any person in a classified office to compete for promotion in his office; and a modification of the rules providing for specials, by eliminating in such cases the relative weight of the special.

Exhibit No. 4 contains some minor changes suggested by experience.

Exhibit No. 5 provides that a clerk must inspect and verify his record made by his chief, with the penalty that neglect on the part of the clerk to verify his record or to correct errors in computations before a competitive examination shall forfeit the right to have the correction made after the examination.

PRELIMINARY AND GENERAL PAPERS.

Exhibits Nos. 6, 7, 8, and 9 are copies of papers preliminary to a competitive examination.

Exhibit No. 10 is the form of the report used by the board of examiners in case of each candidate examined.

Exhibit No. 11 is a specimen examination, used in a competition for clerkships of class two in the office of the First Auditor. For positions above or below this grade the papers vary only in a slight degree.

Exhibit No. 12 is a specimen average sheet copied from one in the files, and illustrates the process by which results are reached after the papers are marked.

Exhibit No. 13 is the form on which the name of an eligible is certified for promotion.

Exhibits Nos. 14, 15, 16, 17, and 18 contain specimen groups of questions from which tests in arithmetic, accounts, grammar, and general information (history, geography, Government and departmental matters) were chosen. This system effectually prevents duplication of papers in the different examinations, and provides, with slight cost, for extended combinations, permutations, and arrangements of questions, thus securing an endless variety of practical tests.

Exhibit No. 19 is a table in which will be found a list of the clerks who entered a competitive examination for promotion to clerkships in the First Auditor's office, with the marks attained by each in the subjects on which examined and in the order of merit. In this group will be found the names of four persons who were not employed in that office, but were designated by the Secretary to enter the competition, a sufficient number of clerks in the First Auditor's office not having accepted

the invitation of the head of the Department to compete for positions on the eligible lists from which promotions could be made in the future. It is the rule and policy of the Secretary to select for such designations, by reason of their faithfulness and efficiency; persons from other offices in order that the examination may be fairly competitive.

Exhibit No. 20 will show the distribution of the competitive examinations in this Department conducted under the President's order of December 4, 1891, and Secretary Foster's rules and regulations. The exhibit is by offices, classes, and sex.

Exhibit No. 21 contains the distribution of the first 100 promotions in the Treasury Department as the result of the competitive examinations held under the President's order and Secretary Foster's rules. This table is also arranged by bureaus, classes, and sex.

THE FIRST 100 PROMOTIONS.

Exhibit No. 22 is a list of the names of the first 100 persons promoted in the Treasury Department under the President's order and Secretary Foster's rules. The names are arranged in the order of their certification and by offices. In each case the person certified stood at the head of the list, and there has been no deviation from that inflexible rule. In all cases the person certified has been promoted forthwith, or so soon as the question of rolls could be adjusted. The list also shows the efficiency mark of each candidate, the general average attained, and the time occupied in the examination; the years of service in the Treasury Department, the mark attained in each subject involved in the test, and the complimentary mark given in case of war service.

BUREAU AND OFFICE QUESTIONS.

Exhibit No. 23 is an extended and comprehensive compilation of the miscellaneous bureau, division, and special official questions asked of clerks in the Department, while under examination for clerkships of classes A, B, C, D, and E, and for clerkships of classes one, two, three, and four, in the divisions of the office of the Secretary of the Treasury and in the several bureaus of the Treasury Department. The list as now printed covers substantially every branch of work in the Department, and is given at length in response to repeated requests from the clerks. The prior lists that have been published embraced only a portion of the work of the divisions, thus giving some of the clerks an advantage over the others. These questions are a fair index of the work assigned to the Department in all of its numerous branches. It is believed that their publication will stimulate study and investigation on the part of the clerks by indicating to them the portions of the work in which their knowledge may be deficient.

In a few instances objection was made to their publication on the ground that it would outline the examinations to the candidates. The board of examiners considered that phase of the subject and reached the conclusion that it was now imperative to publish for the reason that it would give to the clerks an opportunity to increase their knowledge of official duties.

SECRETARY FAIRCHILD'S STANDARD EXAMINATIONS.

Exhibits Nos. 24, 25, 26, 27, 28, and 29 are specimen standard pass-examination papers (used prior to the adoption of the competitive rule),

prepared under the special direction of Secretary Fairchild. As modified by him these tests were adopted as the standard for future examinations. They were considered at the time to be within the range of the courses of the common schools of the Republic. Those for \$900 or the lesser grades were below the course of study of the sixth grade of the public schools of this city; those for the clerkships of class one were below the course of the seventh grade of schools, and those for the clerkships of class four were within the limits of the course of the eighth grade; and all were within the President's order as defined in Department Rule II, and of those used by the United States Civil Service Commission for admission, with the following modifications:

Candidates were required to tabulate Treasury statistics, to have a general knowledge of the Department itself, to have a special knowledge of the bureau to which assigned, and a technical knowledge of the work upon which they had been engaged during the last year. To these modified features special relative weights were given—the greatest weight having been given to the work of the candidate's desk.

In addition to the common-school education as a basis, the special education of the candidate when used in official work was recognized and each candidate was given an opportunity to voluntarily exhibit his skill in his special line, as, for instance, in drafting, free-hand drawing, tracing, map-drawing, topography, perspective, algebra, geometry, the use of logarithmic and other tables, statics, hydraulics, graphic statics, stenography, typewriting, the making of stencils for mimeographic copying, tabulations with typewriters and caligraphs, etc., all resting on the common-school education as the essential feature; but when taken at the option of the candidate special marks were given according to the skill required.

Exhibit No. 30 contains the names of 100 persons under the pass-examination system who attained marks worthy of honorable mention, grouped as follows: Those below 100 but over 95, those below 95 but over 90, and those below 90. The mark attained by each candidate in each subject is also given.

Exhibit No. 31 contains a tabulated list of the number of examinations for promotion under the pass-examination system in the Treasury for the year 1891, by office, sex, and class, and the number who passed or failed.

Exhibit No. 32 is a specimen set of examination papers used to test the fitness of candidates designated by the Secretary of the Treasury for positions of special agents or chiefs of division.

Exhibit No. 33 is a photolithographic specimen reduced from a sheet used to test typewriters in copying tables. Tests of this kind are used only with experts and not in the usual competitive examination.

Exhibit No. 34 is a specimen copy from which dictations are taken for use when typewriters are examined for promotion. The examiner holds the copy and verbally instructs the candidate how to prepare the table.

Exhibit No. 35 is a specimen of matter dictated to phonographers and stenographers.

SECRETARY SHERMAN'S COMPETITIVE EXAMINATIONS.

Exhibit No. 36 is a copy of Secretary Sherman's order providing for competitive examinations. Under his administration a board met and formulated rules for examinations for promotion which were approved by him. These rules provided that when, in his opinion, the public interests demanded it, the Secretary of the Treasury would appoint a

board of examiners to conduct examinations for the promotion of clerks in the grade next lower than that of a vacancy, by selection from the three persons who should have passed the highest examination in competition with clerks of their grade; and they also provided that the list of eligibles should be good for all vacancies accruing within six months from the examination; unless another examination were ordered by the Secretary. Only a few examinations were held under the above order.

Exhibit No. 37 is a specimen of the papers used in a competitive examination under the rules of Secretary Sherman in a competition for a clerkship of class four in the Second Auditor's office. They indicate fairly the scope covered by the examinations of that time.

Exhibit No. 38 is a series of competitive examinations used by the Civil Service Commission appointed by President Grant. This Commission operated from January 1, 1872, to March 9, 1875, and during that time made many promotions in this Department. These questions will illustrate very clearly the character of the examinations held at that time, both for admission and for promotion. It is but just to say that the splendid work of that early Commission has always been realized and appreciated in this Department, for under it many of the best clerks who now stand high in the estimation of their chiefs took office and secured promotion.

Exhibit No. 39 contains the rules under which the Board of Examiners marks the papers of candidates.

Exhibits Nos. 40 and 41 contain full instructions prescribed by the Secretary of the Treasury for the preparing, folding, and briefing of official papers. The fact is frequently revealed in the examining room by candidates under examination for promotion that the Secretary's circular has never been given to them. These circulars are printed in large quantities and are intended for the guidance of the official force of the Department. To assist in its distribution the circular is published with this report. Hereafter the examiner will insist upon exact compliance with its terms on the part of the candidates who enter the competitive examinations.

THE NUMBER EXAMINED.

There have been examined under the new competitive rules 444 candidates, of whom 273 were males and 171 females. They came from 13 bureaus, and were arranged into eligible lists as follows: 5 lists for class four, 6 for class three, 9 for class two, 10 for class one, 9 for class E, 3 for class D, and 1 for class C, or a total of 43 eligible lists.

There were for the classes candidates as follows: 44 candidates for class four, 69 for class three, 114 for class two, 77 for class one, 96 for class E, 30 for class D, and 14 for class C. In the Treasurer's office all who were examined below class D were considered as eligible for class D; and promotions were made grade by grade without further examination.

THE RECORD OF THE WOMEN.

Of the 100 promotions that have been made under the new rules, 54 were won by women, of whom 32 received a general average of 90 or more. Of the women so promoted 21 have served in this Department over ten years and 8 have served between twenty and thirty years. Sixteen of the 54 promoted were certified from the lists of the Civil Service Commission.

THE RECORD OF THE MEN.

Forty-six of the first 100 promotions under the new rules were given to men, of whom 28 were appointed from the eligible lists of the Civil Service Commission. Six of the persons so promoted received a complimentary credit for military or naval service during the civil war, 7 had served in this Department over ten years, and one had served over twenty years.

WHERE SHALL EXAMINATIONS BE CONDUCTED?

The opinion has been expressed that examinations for promotions should be taken from the Departments and be placed exclusively under the control of another organization, in order that they may be uniform in all. So far as this Department is concerned it can pass at once under any control decided upon; but the question of uniformity in the examinations is too important to be lightly considered. Experience is the only guide in a matter of this kind; and experience has shown that the examinations of persons in the classified service can not be uniform even in the same Department; and it has also shown that it is neither practicable nor useful at all times to have them uniform in the same bureau, and frequently not in the same division. In the Coast and Geodetic Survey it is not practicable to enter the same grade—as now classified—and hold a competitive examination in which computers and draftsmen are to be competitors, for that is an attempt to compare incomparable terms. It is neither practicable nor useful in the Bureau of Engraving and Printing to ask examiners of printed securities to compete with persons who manipulate the numbering machines. In the Secretary's office it is not fair to ask a copyist to compete with a paper-counter, nor a typewriter to compete with a bookkeeper on terms of equality so long as their special work is so different. It would soon be observed that the examinations should be adjusted to the needs of the service, which are endless in their variety. No person outside of the Department can possibly take more interest in the work of the Department or in the welfare of the persons in the classified service than the distinguished men who from time to time are selected as heads of the Departments.

HISTORY OF EXAMINATIONS IN THE TREASURY DEPARTMENT.

The history of the Treasury Department is the history of civil-service reform. From its offices went the men who directed the work of President Grant's Commission; from the Treasury went the men who started the present Commission on its road to success; from the active brain of one of the Treasury's great men, now dead, sprang the system itself; and the Treasury alone, during the years that intervened between the Grant Commission and the present Commission, kept steadily on its course of reform under each succeeding Secretary; so that when President Harrison promulgated his order the Treasury examinations did not stop for a day, but were adjusted at once to the new conditions.

THE INTEREST OF THE SECRETARIES OF THE TREASURY.

The history of this Department demands that the work in behalf of the clerks performed by the distinguished Secretaries be noticed.

Before the days of the Grant Commission, Secretary Boutwell, in the

interest of a better civil service, and wearied with the perfunctory methods used in selection for appointment and promotion then in vogue, began the system of written examinations as tests of fitness, and enforced his orders with so much energy that the service immediately improved.

During the days of the Grant Commission, Secretary Richardson was interested in a just enforcement of the rules, and on several occasions interposed to prevent injustice to his subordinates.

After the Grant Commission had terminated its work, pass examinations were resumed and continued until Secretary Sherman's administration, when he devised the system already referred to in this report. His mind was intensely occupied with the refunding problems, but in many ways, in the face of other pressing duties, he did much to elevate the civil service by recognizing the zeal and fidelity of his clerks in the performance of their public work, and for that reason has left upon them an impression that time has not effaced, that he was their sincere friend.

During his first administration as Secretary Mr. Windom made an exhaustive study of the civil service in his Department, and had on his desk the data—now in the files of the board of examiners—on which to base new rules for admission to and promotion in the service, but this important work on his part was suddenly terminated by the assassination of President Garfield and the election of Mr. Windom to the Senate.

Secretary Folger was the head of the Department when the Pendleton bill became a law. During his administration his work in behalf of an improved service is well known and is a matter of record: The writer can say that the advice given to him by Secretary Folger when assigned to duty as an examiner with the Civil Service Commission, was an assurance of the Secretary's interest in the service. He said: "Stand up for what is right; protect your Department from incompetents; give us good material for the clerks of the future, and I will stand by you." Subsequently he discussed a plan for promotions, but his untimely and unexpected death ended his work in that direction.

The mutations of politics and the reversal of public opinion in 1884 threw the clerical force into a disturbed condition of mind, which was calmed only by a few words of assurance from the President elect. The advent of the new Secretary was awaited with painful interest, but the course of Mr. Manning in a short time restored confidence in the stability of the system and he continued to the day of his death an active friend of the faithful clerk.

Secretary Fairchild probably gave the subject of promotions more thought than many of his predecessors. He and his private secretary carefully read the proof sheets of the standard examinations adopted under his administration, modified the plan in several important particulars, and raised the standard higher than ever before; and then, on the suggestion of Assistant Secretary Thompson, extended the principle to cover all clerical places. Mr. Fairchild stated shortly before he retired, when he was inspecting the examination papers of a clerk who had attained a high mark, that he was prepared to go still farther in the way of reform. The plan that Mr. Fairchild adopted is based upon the theory that a clerkship is academically a progressive step from grade to grade.

During the second administration of Secretary Windom he again interested himself in the question of the civil service. He found for his own protection that the fitness of persons who applied for positions of special agents must be tested, provided a brief plan for their exami-

nation; and at the time of his sudden death had on his desk a proposition to extend the principle to other branches of the service.

Shortly after Secretary Foster entered upon his duties in the Treasury he began to investigate the question of the promotion of his clerical force, and was considering a draft of regulations for the enforcement of the principle of competitive examinations for promotion when the order of December 4, 1891, issued by the President, reached the Department. A few changes in the rules were made to conform to the President's wishes relative to the efficiency record. The proposition to examine applicants for chiefs of division was included, and then, after receiving the approving check of nearly every bureau officer and chief of division in the Secretary's office, the rules were signed by Secretary Foster, with the remark that if he could place the question of promotions on an equitable foundation in his Department he would consider his work as a Cabinet officer well done.

The above review of the interest manifested by the line of distinguished Secretaries from Boutwell to Foster is conclusive proof that it would be difficult to hand over promotions to any organization that could or would have a higher interest in the subject than the head of a Department, under whose direction the work is now done.

THE ACADEMIC TESTS AND EFFICIENCY RECORDS.

What weight should be given to the efficiency record in computing the result of an examination for promotion, and should that examination cover the usual branches of a common-school or business education, as now, or be confined to office questions? If the plan of the record were perfect, if heads of bureaus and divisions were impartial in disposition and infallible in judgment, if the public work were uniform in kind or easily graded as to quality or difficulty, then the "efficiency record" might furnish all the needed elements of competition, and the formal examination could be abolished. It is evident that experts have not agreed on the perfect form of the record; they differ as to the elements that should compose it; the relative weight to be given each and the mode of keeping the account. Some chiefs mark conscientiously and with judgment, some without, and some with indifference; therefore, so long as these things are true, the "efficiency record" can not be the only test of fitness for promotion. Two records that are equal may be selected, one of which may represent service on difficult and complex work requiring high powers of analysis, practical judgment, and thorough technical education, while the other may show a like marking for work demanding only good penmanship and careful copying. The Treasury Department furnishes hundreds of such examples. In fact, the efficiency record, as it may be kept, may indicate, outside of the time report, little but the personal opinion of the marking officer. There are positions in which the clerk has to have numerous laws, regulations, orders, and decisions at his fingers' ends; has to weigh evidence, verify thousands of computations, determine questions of law or fact, state accounts from original data, and write statements of the details of official action and the reasons therefor, for the information of interested parties. It is a grave defect of our service that this high grade of work is not classed by itself, but the fact is it is not. Clerks accomplished in work of high quality compete in examination with those doing inferior work, and they go together on the eligible list.

This might afford an argument for taking all the examination questions from office work. While, however, the higher work would per-

mit an endless variety of questions frequently testing to the utmost the clerk's knowledge and talent, the questions taken from the lower work must usually be simple in character and limited in scope and number, so that under uniform rules of marking the better clerk finds a certain disadvantage arising from the very qualities that should insure his triumph.

A clerk engaged on lower work may allege, and often with truth, that it is not his fault that he is not employed on work that would call forth his best powers. To equalize matters, therefore, each should be allowed to compete in a field that all enter on equal terms; that is, the examination should cover subjects in which each may be expected to be fairly proficient, which may be called the academic test, *i. e.*, penmanship, orthography, and business arithmetic. These should be essential to all examinations; even a copyist who is ignorant of them does poor work. Syntax, business composition, and double-entry book-keeping (at least of the elementary sort) are essential for any higher work. A knowledge of actual office work is a very necessary element of competition and should be given a high weight. An innovation might consist of a relative weight of from 1 to 10, given to each question by the chief who proposes it, as indicating the comparative difficulty of each, this weight to be used as a multiplier of the mark on the question in averaging the sheet. Where the questions are very simple this system would afford the examiner an opportunity to discriminate.

Experience shows that the most accurate and reliable clerks are the quickest. Slow men seldom understand their work clearly.

COMPLIMENTARY MARKS GIVEN FOR WAR RECORDS.

Attention is called to the rating given to those who were honorably discharged from the military or naval service of the United States. A few months before his death Secretary Windom issued an order which gave 5 points additional to those who could claim credit under section 1754 of the Revised Statutes. Experience soon compelled the Department, in the interest of justice, to go farther and give this credit to all soldiers or sailors who were honorably discharged, thus going farther than the law, which provides only for those persons honorably discharged from the military or naval service by reason of disability resulting from wounds or sickness incurred in the line of duty. This complementary credit of 5 points was given in the first instance to aid in the promotion of those who did not possess the required clerical capacity, and therefore could not pass the examinations; but, under the rule, it was given also to all who came within its provisions, and thus frequently was given to men with good academic accomplishments, who, under any system, would attain high marks. In some cases it would make the effective average over 100. To avoid such inconsistency the plan was adopted of assigning a special relative weight to war records and giving to each candidate the mark of 100 in that subject, thus avoiding the apparent paradox, but always putting the soldier ahead, all other things being equal. A little reflection will show that a difference of 5 points between two candidates where one makes 45 and the other 50 does not mean the same as the difference between two candidates where one makes 90 and the other 95. As the limit 100 is approached the arbitrary constant becomes more potent, and finally when the limit is passed the inconsistency begins; but under the new rule

the limit may be reached and each may attain but never exceed 100, and when the limit 100 is attained by each of two candidates, one being a soldier and the other a civilian, all other things are equal and the promotion would go to the soldier. (See Exhibit 42.)

LOST TIME AND OVERTIME.

It has been suggested that clerks who leave their desks during office hours on private business should be allowed to choose and specify in entering the loss of time, at the close of the day, whether the time so lost shall be charged against their annual leave or against their punctuality record; and it has also been suggested that any clerk who works out of office hours on public business, by order of a superior officer, if the time exceed one hour, should have the time so credited that it may offset time lost, when the time so lost is by permission. These suggestions deserve and are commended to you for consideration.

THE DANGER POINT INDICATED.

There is a danger point in the civil service which can not be overlooked much longer. The present policy is to promote from grade to grade, the result of which will be eventually to fill all the higher grades with persons now in the lowest grades. Will the best of those who compete before the Civil Service Commission for admission accept positions when the compensation is so small? And if the best will not enter the service by reason of the inadequate pay, how can deterioration of the service be prevented? The question of the substitute is also one that will soon require consideration, for the commencement of the service of such persons is on such small pay, the tenure is apparently so insecure, and the period of temporary appointment so indefinite that many who would make good clerks refuse positions after being selected. The Departments must be protected if possible under all conditions. This may be accomplished in part if the Civil Service Commission will raise its standard for admission so that none, but the best can reach the eligible list.

INTERMEDIARY GRADES PROPOSED.

There is also a chance to improve the opportunities of those who enter by increasing the number of grades in the civil service; that is, when the classified service is increased, as it soon must be, especially in the Sixth Auditor's Office, provide for places the pay of which may be fixed at \$1,700, \$1,500, \$1,300, and \$1,100, positions intermediary between those now fixed by law. This will increase the number of promotions and elevate the service by the inducements offered for the advancement of the faithful and efficient.

THE GRADE OF JUNIOR CLERK PROPOSED.

A grade of junior clerk might be provided for in the Treasury Department with a low but reasonable compensation, say \$800 per annum, to be under the Secretary of the Treasury; this branch to be the entrance grade for all persons who come into the service from the eligible lists of the Civil Service Commission. When vacancies occur in the bureaus the heads of the offices might select from the persons on the junior clerk rolls those best fitted to do the work required, in which

case the chief could see the work of the clerk before he selects him, which is not now possible. It would also prevent the putting of "square pegs in round holes," the assignment of a clerk to a distasteful line of work, and also prevent the anomaly of placing a graduate of Vassar or Harvard at counting paper or copying plain copy. The Secretary could use this class to aid in emergencies in any office where work was pressing; and to this roll could be transferred the clerk who is chronically sick, leaving his position in his own office to be used for the good of the public service, not as now to be filled temporarily by a substitute with no stable tenure. A clerk when entering the junior grade would have an opportunity, perhaps, to select a duty congenial to himself, commensurate with his abilities, and beneficial to the Department. In other words, this grade could be used as a clearing house for the positions of the clerical force. It would have the additional advantage of employing at once a new appointee on a variety of work that would develop his capability, and would enable the head of the bureau to learn from practical tests the comparative fitness of candidates for specific positions. And it is believed that this system could be carried into effect with little or no increase of expenditure for the Department.

SHALL THE TRAINED MEN HAVE THE HIGHER PLACES?

The position of the clerk in the higher grades is also worthy of attention. He has reached the position of class four, or possibly assistant chief of division, by his zeal and fidelity; but under the present order of things it is useless for him to expect or to hope for further promotion. Does not the advancement of the public service demand that this selected material shall be considered, from which to take, as the result of a competitive examination, or by other means, the best men for chiefs of division, and possibly deputies? Will not the trained men of the Department, those who have risen by reason of merit, give better satisfaction as chiefs of division than men who enter the service with no knowledge of official life or of official duties? This question will soon press hard for solution upon the Secretaries of the future.

THE EXPERIENCE OF THE FIRST YEAR.

The efficiency rules and promotion regulations have been issued and in force one year, and have been observed by all the heads of bureaus and chiefs of divisions of the Secretary's office, with a single exception. Those not called upon to create have had an opportunity to criticise, it being much easier to criticise than to create or organize. As long as man is fallible, so long will any theory devised by man be imperfect and subject to animadversion. The old truism that "Rome was not built in a day" is applicable to any such undertaking. The man who expects to see a system spring from one mind, as Minerva did from the head of Jupiter, full-panoplied and invulnerable, expects the impossible. All healthy growth is evolutionary; time and the application of a theory to practical affairs will show its defects. The unnecessary parts are lopped off, some deficiency supplied, or some radical change, perhaps, adopted. Criticisms from enemies as well as suggestions from friends should, therefore, be welcome, showing as they do the vulnerable points. The United States Civil Service Commission has been in existence for ten years, yet in nearly every year has some change been adopted, some rule modified, or its scope in some way made more comprehensive. The present system in the Treasury Department has

been in operation but a short time; but it has been much modified and improved, which modification and improvement it is to be hoped will continue from time to time as its practical workings disclose points of weakness, until it shall attain to that degree of justice and fair discrimination so ardently desired by all thinking people and by all who are truly interested in the progress of civil-service reform.

NO DELAY IN PROMOTIONS.

The heads of bureaus and the chiefs of divisions of the Secretary's office have promptly rendered aid when the examiner has called on them for assistants in conducting the competitive examinations: For that reason results have been determined without delay; promotions have rapidly followed the vacancies, and at the present time there are no unmarked papers or uncompleted work in the office of the board of examiners.

The board of examiners is indebted to Miss Carolyn M. Comstock for the faithful and efficient manner in which she has served for nearly a year as an assistant, to Miss Clara G. Quint for valuable services for several months, and for aid during emergencies to Miss Jennie T. Rugg, Miss Ida Howgate, Miss Tillie J. Gallagher, Mr. Paul T. Bowen, Mr. C. C. Snow, Mr. E. E. Gaddis, Mr. C. E. McNabb, Mr. W. C. Eldredge, Mr. William Waring, Mr. Charles Hedges, Mr. H. A. Whallon, and Mr. Montgomery Cumming.

Respectfully, yours,

THEODORE L. DE LAND,
Examiner.

The BOARD OF EXAMINERS, TREASURY DEPARTMENT.

APPENDIX.

EXHIBIT No. 1.

CIRCULAR

Relative to the President's order of December 4, 1891, directing that a plan be devised and put in operation for keeping an efficiency record of all persons in the classified service, with a view to placing promotions wholly upon the basis of merit.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., December 24, 1891.

To the heads of bureaus, chiefs of divisions of the Secretary's office, and all persons in the classified service of the Treasury Department:

The following communication from the President of the United States is published for the information of those concerned and for the guidance of the officers and employes of this Department:

THE PRESIDENT'S ORDER.

EXECUTIVE MANSION, Washington, December 4, 1891.

To the SECRETARY OF THE TREASURY:

SIR: In my message to the first session of the Fifty-first Congress I said:

"I have suggested to the heads of the Executive departments that they consider whether a record might not be kept in each bureau of all those elements that are covered by the terms 'faithfulness' and 'efficiency,' and a rating made showing the relative merits of the clerks of each class, this rating to be regarded as a test of merit in making promotions."

In some of the departments this suggestion has been acted upon, in part at least, and I now direct that in your Department a plan be at once devised and put in operation for keeping an efficiency record of all persons within the classified service, with a view to placing promotions wholly upon the basis of merit.

It is intended to make provisions for carrying into effect the stipulations of the civil-service law in relation to promotions in the classified service. To that end the rule requiring compulsory (competitive) examinations has been rescinded. In my opinion, the examination for promotion of those who present themselves should be chiefly, if not wholly, upon their knowledge of the work of the bureau or department to which they belong and the record of efficiency made by them in their previous service. I think the records of efficiency, kept from day to day, should be open to the inspection of the clerks.

Very respectfully, yours,

BENJ. HARRISON.

THE EFFICIENCY RECORD.

A book has been prepared, which the proper officers will obtain upon requisition, in which a form is prescribed for keeping a daily journal of all those elements that are covered by the terms faithfulness and efficiency.

This efficiency record, so soon as established, will be the basis of a comparative rating of the clerks within the classified service, with a view to placing promotions therein wholly upon the basis of merit.

The President and the Secretary are confident that such a record, fairly kept and open to the inspection of those interested, will greatly stimulate the work of this Department, and they hope that it will be accepted by all as a system that will tend to place the question of promotions upon a just foundation.

ELEMENTS OF EFFICIENCY.

It will be observed that the subject of efficiency has been resolved for the convenience of record into seven elements, as follows: (1) and (2) fidelity in punctuality

and attendance; (3) industry; (4) accuracy; (5) aptitude; (6) conduct, and (7) ability; and that to each element a relative weight has been assigned according to its value.

So far as possible the elements of efficiency will be rated as follows:

(1) *Punctuality*.—Should the person arrive for duty at the time fixed by the rules and regulations of the Department a maximum credit of 100 shall be given in the proper column; but should there be a lack of punctuality there shall be deducted from the maximum credit of 100 the maximum of 1 for each five minutes or fractional part of five minutes lost.

(2) *Attendance*.—Should the person remain upon duty during the hours fixed by the rules and regulations of the Department or the special rules of the office where employed a maximum credit of 100 shall be given in the proper column; but for an absence during the day for any cause other than that due to sickness there shall be deducted from the maximum credit of 100 the maximum of 1 for each five minutes or fractional part of five minutes lost: *Provided*, That persons absent on official business shall be marked as though present.

(3) *Industry*.—Prompt and reasonable attention to duty during the month, from day to day, shall receive the maximum credit of 100. Failure in this respect shall cause a deduction from the maximum monthly credit of 100, in the discretion of the head of the bureau or division. A note shall be entered, under the head of general remarks, of any departure from prompt and reasonable attention to duty, specifying the date and the nature of the deviation, for which delinquency a deduction of not less than 5 shall be charged for each and every departure: *Provided*, That the persons charged with the enforcement of this rule shall be careful to discriminate between the reasonable and necessary rest from fatiguing or monotonous labor and an attempt to evade a reasonable duty or shirk a necessary work.

(4) *Aptitude*.—Should a person possess the quality of aptness or the faculty that renders him capable of easily receiving an explanation, and if he be ready, quick, and expert to learn, for such quickness of apprehension or readiness in learning there shall be given at the end of the month, based upon the conditions observed from day to day, a maximum credit of 100; but should a person be deficient in the quality of aptness for the duty assigned to him there shall be taken from the maximum credit of 100 such an amount as in the judgment of the head of the bureau or division shall fairly rate him with others performing the same or similar duties: *Provided*, That the possession of extraordinary aptness for the duties assigned to him or an extraordinary deficiency in this quality shall be noted on the monthly record with specific reasons why the entry is made.

(5) *Accuracy*.—Should the work of a person show extreme precision or exactness, a conformity to the rules or models prescribed, an absence of noticeable or serious errors, and give evidence during the month that his tendency is toward correct, precise, exact, nice, just, or careful work, and should he possess the faculty that readily detects errors, there shall be given a maximum credit of 100; but should there be a tendency to mistakes, to carelessness, to slovenly work, to the perpetration of errors, to a failure to detect errors, there shall be deducted from the maximum credit of 100 such an amount, not less than 5, as in the judgment of the head of the bureau or division shall fairly rate him when compared with others engaged upon similar work: *Provided*, That a record of important errors or unsatisfactory work shall be entered with the date and the nature of the work objected to; and when there have been noticeable efforts worthy of commendation the facts shall be entered under the head of general remarks.

(6) *Conduct*.—Personal behavior or deportment, including personal habits, shall be considered in marking under this head, and the maximum credit of 100 shall be given for good behavior and correct deportment; and for any breach of discipline, insubordination, or other misconduct a deduction shall be made in the monthly mark of not less than 10, in the discretion of the head of the bureau or division: *Provided*, That under the head of general remarks a record shall be entered which shall state specifically the nature of the charge made and the date.

(7) *Ability*.—Where the person is possessed of talents, mental gifts or endowments, has executive force, or the active power to perform intelligent work with rapidity and accuracy, the faculty to comprehend the abstruse questions that arise in the Department, the capacity to devise new and improved methods for transacting public business, and is in possession of resources of mind, and has strong or unusual intellectual qualifications, and by private study and superior education shows especial fitness for higher work, there shall be given the maximum credit of 100; and where there is a deficiency in the above-described qualities the rating shall be decreased in the discretion of the head of the bureau or office.

When the work in an office is of such a nature that the shades of difference between aptitude and ability are difficult to determine the same mark will be entered opposite each.

The officers of this Department who will be called upon to administer the provisions of this circular are expected and instructed to execute them firmly, justly,

impartially, and never in an offensive or oppressive manner; and great care will be exercised to reward the clerks who perform their duties with zeal and fidelity, and to exhibit by contrast and comparison the record of those persons who may endeavor to evade their duties or shirk their responsibilities.

This circular shall take effect January 1, 1892.

CHARLES FOSTER,
Secretary.

For the information of those charged with the keeping of the record of efficiency fictitious records are given on opposite page to exemplify the subject.

The daily efficiency record of (two clerks) a clerk of class (3 and 4) in the classified service (blank office).

[Executive order of December 4, 1891.]

A SUPERIOR CLERK FOR THE MONTH OF DECEMBER, 1891.				AN INFERIOR CLERK FOR THE MONTH OF DECEMBER, 1891.			
Remarks.	Days.	Fidelity in—		Remarks.	Days.	Fidelity in—	
		Punctuality.	Attendance.			Punctuality.	Attendance.
Late 50 minutes (10)	1	100	100	Late 1 hour (12)	1	88	100
	2	90	100		2	100	100
	3	100	100	Left at 2 p. m. (24)	3	100	76
Excused 2 hours (24)	4	100	76	Late 1½ hours (18)	4	82	100
	5	100	100	Absent without leave	5	0	0
Sunday	6			Sunday	6		
	7	100	100	Absent without leave	7	0	0
Home, sick	8			Inattentive	8	100	100
Home, sick	9			Late 10 minutes	9	98	100
	10	100	100	Excused 1 hour	10	100	88
In examining room	11	100	100	Absent without leave	11	0	0
	12	100	100		12	100	100
Sunday	13			Sunday	13		
	14	100	100	Excused 3 hours (36)	14	100	64
On leave	15				15	100	100
On leave	16			Absent without leave	16	0	0
	17	100	100	Late 4 minutes	17	99	100
	18	100	100	Late 8 minutes	18	98	100
	19	100	100		19	100	100
Sunday	20			Sunday	20		
Absent O. B	21	100	100		21	100	100
Absent O. B	22	100	100		22	100	100
Absent O. B	23	100	100		23	100	100
Absent O. B	24	100	100		24	100	100
Christmas	25			Christmas	25		
Returned from detail	26	100	100	Absent without leave	26	0	0
Sunday	27			Sunday	27		
Excused 40 minutes	28	100	92	Late 20 minutes	28	96	100
On committee work	29	100	100	Sick, certificate	29		
On committee work	30	100	100		30	100	100
On leave	31			Absent without leave	31	0	0
Totals		2,090	2,068	Totals		1,861	1,828
Average		99.52	98.48	Average		74.44	73.12

To find averages.—Divide each of the totals by the number of working days in month, less the number of days of absence due to leave and sickness.

To find averages.—Divide each of the totals by the number of working days in month, less the number of days of absence due to leave and sickness.

The daily efficiency record of (two clerks) a clerk of class (3 and 4) in the classified service (blank office).—Continued.

EFFICIENCY MARKS FOR THE MONTH OF DECEMBER, 1891.				EFFICIENCY MARKS FOR THE MONTH OF DECEMBER, 1891.			
Elements of efficiency.	Weight.	Standing.	Product.	Element of efficiency.	Weight.	Standing.	Product.
Punctuality.....	2	99.52	199.04	Punctuality.....	2	74.44	148.88
Attendance.....	2	98.48	196.96	Attendance.....	2	73.12	146.24
Industry.....	3	100.00	300.00	Industry.....	3	60.00	180.00
Accuracy.....	5	100.00	500.00	Accuracy.....	5	75.00	375.00
Aptitude.....	4	100.00	400.00	Aptitude.....	4	80.00	320.00
Conduct.....	3	100.00	300.00	Conduct.....	3	70.00	210.00
Ability.....	6	100.00	600.00	Ability.....	6	80.00	480.00
Totals.....	25		2,496.00	Totals.....	25		1,880.12
General average*.....			99.84	General average*.....			75.21
*Send this general average to the board of examiners.				*Send this general average to the board of examiners.			
GENERAL REMARKS.				GENERAL REMARKS.			
Day.	Items relative to efficiency, and superior or inferior efforts exhibited by the clerk during the month.			Day.	Items relative to efficiency, and superior or inferior efforts exhibited by the clerk during the month.		
8	The absence by sickness on the 8th and 9th was covered by a certificate.			5	Reported to be in bad company (c. 10).		
9	Absent at a competitive examination.			8	Not industriously employed (i. 20). He was invited to read section 8 of the civil-service law (c. 5).		
11	The Secretary detailed him for special duty at the Baltimore custom-house.			10	Declined to nominate him for the competitive examination on the 11th instant by reason of his lack of interest in his work (i. 10) and his dissolute habits (c. 10).		
26	Returned to duty from detail and received the Secretary's thanks for the zeal and fidelity with which he executed his orders.			16	The head of the bureau recommends him for reduction to class 3 (i. 10, ac. 15, c. 5).		
29	The Assistant Secretary suggested him for special and important committee work.			19	The Secretary referred to his inaccuracies (ac. 10).		
30	Finished his committee work and made a report, which the Secretary transmitted to Congress.			21	The Assistant Secretary returned one of his letters with a note attached saying that his duties had better be changed for the reason that the "clerk neither comprehends his duties nor has the ability to perform them" (ap. 20, ab. 20).		
31	Selected for promotion to class 4 for the reason that his name stood at the head of the eligible list, and by reason of his superior record for efficiency. The examiner reports that in the competitive examination of the 11th instant his general average was 98.47.			31	Reduced to class 3, and he was cautioned to modify his habits.		

EXHIBIT No. 2.

CIRCULAR

Relative to competitive examinations for promotion of persons within the classified service, and of pass examinations before appointment of chiefs of division and of special agents.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 24, 1891.

To the officers and employes of the Treasury Department:

Your attention is particularly called to the requirements of this circular, which are to be carefully complied with, as follows:

LAWS, OPINIONS, RULES, AND REGULATIONS.

Section 7 of the civil service act, approved January 16, 1883, provides, among other things, that no person shall be employed to enter, or be promoted in, either of the classes now existing, or that may be arranged thereunder pursuant to the rules, until he has passed an examination, or is shown to be specially exempted from such

examination; the Attorney-General has decided that to be eligible for appointment to any class (whether by way of promotion or otherwise) the applicant must have passed an examination for the purpose of testing his fitness for the place; General Rule III, clause 6, provides that so far as practicable and useful competitive examinations shall be established in the classified service to test fitness for promotion; Department Rule IX, clause 4, of the rules of the Civil Service Commission provides that other promotions may be made upon any test of fitness determined upon by the promoting officer; and the circular letter of the President addressed to the heads of Departments, dated December 4, 1891, directs that a plan be at once devised and put in operation for keeping an efficiency record of all persons within the classified service, with a view to placing promotions wholly upon the basis of merit; and therefore it is ordered:

COMPETITIVE EXAMINATIONS FOR PROMOTION.

First. On and after January 1, 1892, promotions of persons within the classified service, viz, those in classes A, B, C, D, and E, and those in classes 1, 2, 3, 4, and 5, and those in positions below the position of chief of division, shall be made from one grade to the grade next higher, and from a list of eligibles in the order of excellence as shown by a competitive examination limited to the clerks in the office or bureau where the positions to be competed for are either provided for by law or by the Department regulations: *Provided*, (1) That the competitive examinations shall be applied only where practicable and useful; (2) that the head of the bureau or office shall nominate (from those who stand highest on the general efficiency list) to the Secretary of the Treasury for designation a reasonable number of clerks to compete voluntarily for promotion under this order; (3) that the competitive examinations herein provided for shall be applied in the first instance, and in the order named, to the offices of the Sixth Auditor, the Second Auditor, the Third Auditor, and to the internal revenue, and to the other bureaus and offices of the Treasury Department so soon as in the judgment of the board of examiners it is practicable; (4) that pending the application of the principle of competitive examinations for promotion to a grade in any office, promotions therein shall be made under the rules at present in force in the Treasury Department, and (5) that the competitive examinations for promotion shall be practical in character, and shall include the subjects that shall test the general intelligence of the candidates, their technical knowledge of the duties assigned by law and Department regulations to the bureau or office in which they are engaged, and of the work performed in their offices.

The subject of general efficiency shall have a relative weight equal to one-fifth of the sum of all the relative weights in the examination: *Provided*, That the subject of general efficiency shall include elements as follows: (1) and (2) fidelity in punctuality and attendance; (3) industry; (4) accuracy; (5) aptitude; (6) conduct, and (7) ability: *Provided*, That a daily record for general efficiency shall be kept in each bureau, and, when so directed by the head of the bureau, in each division thereof, and a copy of the general average of such record shall be transmitted at the end of each month by the heads of bureaus to the Treasury board of examiners.

The mark for general efficiency to be used by the Treasury board in determining the general average of competitors in competitive examinations for promotion shall be the average of the marks shown by the record provided for in these regulations during the three months next preceding the competitive examination.

When practicable special optional subjects may be given to candidates who apply for them. To such subjects the relative weights may be determined by the board of examiners. The board of examiners shall allow extra time for such subjects.

The subject of longevity shall be given in each competitive examination for promotion a relative weight of, say, one-tenth of the sum of the relative weights: *Provided*, That candidates who have served the Treasury Department one year shall be given the mark of 76 in this subject; for two years' service, 77; for three years' service, 78; and so on, adding to the mark 75 the number which expresses their years of service; but when the candidates have served twenty-five years or more they shall be given in this subject the mark 100.

The subject of war record as a compliment to the soldier shall be given in each competitive examination for promotion a relative weight, say, of one-tenth of the sum of the relative weights of the essentials. That is to say, candidates who were honorably discharged during the war of the rebellion from the military or naval service of the United States shall be given in this subject the mark of 100.

A register of persons eligible for promotion in each bureau or office for which competitive examinations for promotion are held shall be kept by the board of examiners.

The board of examiners, when notified that a vacancy exists, shall certify to the chief of the appointment division the name of the person standing highest on the list of eligibles, and that person shall be promoted forthwith.

Eligibles on the register having the same grade shall have priority in certification in the order of their standing for general efficiency in the Treasury Department.

When practicable and useful special competitive examinations may be held open to such persons in the Treasury Department as the head of the bureau may recommend and the Secretary may designate, and who have previously signified in writing to the board of examiners that they wish to compete, and who state the subjects they wish to have included in the competitive examination: *Provided*, That the register of persons who have taken the special examination shall be used by the Secretary, in his discretion, as a list from which transfers may be made.

The board of examiners for the examination of such persons shall be the same as the board provided for in section 164 (R. S.), to wit: The chief of the bureau into which such person is to be promoted, the chief clerk of the Treasury Department, and the third person (or his alternate) appointed for that purpose.

The bureau officers and chiefs of division of this Department will furnish the examiner with such assistants as he may select to aid in the prompt execution of the terms of this circular.

PASS EXAMINATIONS—CHIEF OF DIVISION.

Second. Hereafter no person shall be appointed a chief of division in this Department until he shall have first satisfied a board of examiners of his fitness for that position: *Provided*, That the chief of the division of appointments, the chief of the division of special agents, the chief of the secret service division, and the chief of the mail division may, in the discretion of the Secretary, be appointed, as at the present time, without examination.

The examination for this purpose will be noncompetitive and not technical, and shall be practical in its character, and so far as may be shall relate to those matters which will fairly test the capacity and fitness of the person examined to discharge the duties of the office to which he is to be appointed.

The board of examiners for the examination of such persons shall be constituted as follows: The assistant secretary in charge of appointments, the chief of the bureau into which such person is to be appointed, or the chief clerk of the Department when the person is to be appointed a chief of division in the Secretary's office, and the Treasury examiner.

PASS EXAMINATIONS—SPECIAL AGENTS.

Third. Hereafter no person shall be appointed a special agent of the Treasury Department until his fitness has been ascertained by suitable tests. A special agent should have good character, good habits, good health, a courteous bearing and address, and should not be incapacitated by age or other cause for active work. He should possess fair ability and intelligence, and be able to write his own reports in clear, concise, and correct language. He should have a sufficient knowledge of bookkeeping and accounts to comprehend and examine intelligently the system of accounts used in custom-houses. Those who apply for these positions will, therefore, be subjected to such an examination as may be necessary to ascertain whether they are possessed of these requisite qualifications. Appointments will be considered probationary for six months, permanency of tenure to be dependent upon the aptitude shown by the appointee for the work assigned him. The examination will be noncompetitive and not technical.

The board of examiners for the examination of special agents shall be constituted as follows: The assistant secretary in charge of customs, the chief of the division of special agents, and the Treasury examiner.

CHARLES FOSTER,
Secretary.

THE CLASSIFICATION OF EMPLOYÉES.

The classification of September 8, 1888, is reprinted below for the information of those concerned.

Class A.—All persons receiving an annual salary of less than \$720, or a compensation at the rate of less than \$720 per annum.

Class B.—All persons receiving an annual salary of \$720 or more, or a compensation at the rate of \$720 or more, but less than \$840 per annum.

Class C.—All persons receiving an annual salary of \$840 or more, or a compensation at the rate of \$840 or more, but less than \$900 per annum.

Class D.—All persons receiving an annual salary of \$900 or more, or a compensation at the rate of \$900 or more, but less than \$1,000 per annum.

Class E.—All persons receiving an annual salary of \$1,000 or more, or a compensation at the rate of \$1,000 or more, but less than \$1,200 per annum.

Class 1.—All persons receiving an annual salary of \$1,200 or more, or a compensation at the rate of \$1,200 or more, but less than \$1,400 per annum.

Class 2.—All persons receiving an annual salary of \$1,400 or more, or a compensation at the rate of \$1,400 or more, but less than \$1,600 per annum.

Class 3.—All persons receiving an annual salary of \$1,600 or more, or a compensation at the rate of \$1,600 or more, but less than \$1,800 per annum.

Class 4.—All persons receiving an annual salary of \$1,800 or more, or a compensation at the rate of \$1,800 or more, but less than \$2,000 per annum.

Class 5.—All persons receiving an annual salary of \$2,000 or more, or a compensation at the rate of \$2,000 or more per annum.

EXHIBIT No. 3.

CIRCULAR

Relative to modifications in the plan prepared under the President's order of December 4, 1891, for keeping an efficiency record of all persons in the classified service, and of the rules issued to enforce the principle of competitive examinations for promotions in the Treasury Department.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., July 1, 1892.

To the heads of bureaus, chiefs of divisions of the Secretary's office, and all persons in the classified service of the Treasury Department:

Your attention is particularly called to the requirements of this circular, which are to be carefully complied with, as follows:

Department Circular No. 194 (1891), dated December 24, 1891, which defines the elements of efficiency, is hereby modified as follows: The elements "aptitude," "accuracy," and "ability," are consolidated and called ability, with a relative weight of 12, in the bureaus or offices of this Department where the work is of such a nature that "accuracy" can not be estimated readily as a single factor. The relative weights in the record of efficiency in such offices are changed as follows:

Punctuality	2
Attendance	3
Conduct	2
Industry	6
Ability	12
Total	25

The following modifications are made in Circular 194 to apply in the offices of the Bureau of Engraving and Printing, the Treasurer of the United States, the Comptroller of the Currency, the Register of the Treasury, the Internal Revenue, the division of loans and currency of the Secretary's office, and in other offices where some of the employés are engaged on work which requires manual dexterity and unusual mental activity and expertness: That portion of the effective force not employed on clerical work but engaged entirely in the count and examination of new or old notes, coins, sheets of paper, internal-revenue stamps, and in the assorting of money orders, where accuracy is a paramount consideration, shall be given (in the discretion of the head of the office) a special rating in this element; and when possible the rating for accuracy shall be based upon the record of the work of the employé as compared with others in the office engaged upon similar work. The head of the office may fix any standard, for the purposes of such comparison, as in his judgment may be equitable to all concerned. The relative weights in the record of efficiency in such offices are changed, as follows:

Punctuality	2
Attendance	3
Industry	6
Accuracy	5
Conduct	2
Ability	7
Total	25

To secure uniformity in the marking of the element "ability" for the current quarter of the present fiscal year, and after that quarterly in advance, all persons in the

classified service in each bureau or office in the Department shall be arranged into five groups, thus: (1) The superior, (2) the excellent, (3) the good, (4) the fair, and (5) the poor.

The comparative ratings for ability when fixed by a conference of chiefs shall remain unchanged for the quarterly period, unless in the opinion of the bureau officer good and sufficient reasons exist for a change in the rating of this element for any or all of the clerks.

When arranged as described above each person so classified shall be given a mark for ability under the following schedule according to his or her estimated worth: 95, but no higher, to represent the highest order of excellence, or the superior; 90 or higher, but less than 95, to represent the excellent; 85 or higher, but less than 90, to represent the good; 80 or higher, but less than 85, to represent the fair; and 75 or higher or lower, but less than 80, to represent the poor. All persons in the classified service shall be marked in "ability" by the above standard, but a clerk in a lower grade shall not be compared with a clerk in a higher grade.

The heads of bureaus shall convene at once the chiefs of divisions of their respective offices in a conference for the purpose of grading the persons in the classified service of their offices in accordance with the plan outlined above.

The chief clerk of the Department shall convene at once the chiefs of divisions of the Secretary's office in a conference for the purpose of grading the persons in the classified service of the Secretary's office in accordance with the plan outlined above.

A report of the bureau officer, in which is given the comparative ratings of all the clerks in his office, shall be made to the board of examiners promptly at the close of each month on a form to be furnished by the examiner.

The books now in use can be adapted readily to the plan proposed.

When desired by the clerks in any bureau or in the Secretary's office, a committee of clerks will be appointed by the Secretary of the Treasury to confer with the board of examiners and the examiner, who will consider such complaints as to inequalities in the ratings as may be submitted.

The board of examiners and the examiner are hereby constituted a committee to secure uniformity in the execution of the terms of this circular throughout the Department.

Circular No. 195 (1891), dated December 24, 1891, is hereby modified as follows:

Any person in the classified service of any bureau in this Department or in any division of the Secretary's office may compete for promotion in any examination in the office where employed for positions in the grade next above the one held by him or her at the time of the examination, subject, however, to the following provisions of Circular No. 50, 1892:

"Seventh. Clerks detailed to work in an office where provision is made by law for a clerical force shall have the right to compete for promotion in the office to which they may be detailed, provided that they shall have served in said office for a period of three full calendar months. But should their service be for a period of time less than three full calendar months, their right to compete for promotion in the office from which detailed shall not be forfeited.

"Eighth. The clerks who are transferred from another bureau or another Department to an office or bureau in this Department shall have the same rights as the clerks have in the office or bureau to which they have been transferred who are not upon an eligible list of that office; that is, they may compete at the next competitive examination in that office should their general efficiency justify their designation.

"Ninth. The clerks in this Department who are detailed or assigned to duty with an officer who has no appropriation for clerical force shall have the right to compete for promotion in the office from which they are detailed."

When competitive examinations are held for eligible lists in the Secretary's office all the clerks in the next grade below in the Secretary's office may compete: *Provided*, That the Secretary reserves the right to restrict the competition to one or more divisions, or to a lesser number of clerks, when, in his opinion, the public service will be benefited thereby.

The rule relative to special optional subjects is modified to read as follows: When practicable, special optional subjects may be given to candidates who apply for them. To such subjects no relative weights shall be given by the board of examiners. Extra time shall be allowed for such subjects.

The efficiency records of each office shall be open to the inspection of any person in the classified service to inspect his or her own record, but it shall not be open for him or her to inspect the record of any other person: *Provided*, That any person in the classified service shall be permitted at any time to inspect his or her record of general efficiency, as compared with others in his or her grade and office, when said record is on file with the examiner.

The heads of bureaus and chiefs of the divisions of the Secretary's office are hereby instructed to submit at an early date their monthly reports for June on the old form.

CHARLES FOSTER,
Secretary.

EXHIBIT No. 4.

CIRCULAR.

Rules governing absence chargeable on "Time report" and "General efficiency" and competitive examinations.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., April 9, 1892.

The following rules will hereafter be observed relative to "Time reports" and "General efficiency" marks of employes of this Department and competitive examinations in the Department:

First. When an officer, clerk, or employe is granted permission by the head of his office to be absent for one-half of a day, such absence may be reported and charged to annual leave, and not to "Attendance" on the "Efficiency record;" but any absence taken in excess of the half day granted shall be charged to "Attendance" in the "Efficiency record" of such officer, clerk, or employe.

Second. An absence for a portion of a day less than half of a day may be reported and charged to "Attendance" on the "Efficiency record," or may be considered as half of a day and reported and charged to annual leave, as the officer, clerk, or employe may elect.

Third. Should no leave be due, all absence, except absence on account of sickness, shall be reported and charged against "Attendance" on the "Efficiency record," and shall be without pay.

Fourth. All absence without leave or permission, except absence on account of sickness (unless the absence is satisfactorily explained and is charged to annual leave), shall be reported and charged against "Attendance" on the "Efficiency record."

Fifth. In an absence for any cause which is continuous and which exceeds three days, the Sundays, if any, intervening shall be counted and charged on the "Time report" and charged to annual leave, or sickness, as the case may be.

Sixth. A half day, under these rules, shall be considered as from 9 a.m. to 12 m., or from 12:30 p. m. to 4 p. m.

Seventh. Clerks detailed to work in an office where provision is made by law for a clerical force shall have the right to compete for promotion in the office to which they may be detailed; provided, that they shall have served in said office for a period of three full calendar months; but, should their service be for a period of time less than three full calendar months, their right to compete for promotion in the office from which detailed shall not be forfeited.

Eighth. The clerks who are transferred from another bureau or another Department to an office or bureau in this Department shall have the same rights as the clerks have in the office or bureau to which they have been transferred, who are not upon an eligible list of that office; that is, they may compete at the next competitive examination in that office should their general efficiency justify their designation.

Ninth. The clerks in this Department who are detailed or assigned to duty with an officer who has no appropriation for clerical force shall have the right to compete for promotion in the office from which they are detailed.

O. L. SPAULDING,
Acting Secretary.

EXHIBIT No. 5.

CIRCULAR.

Relative to the inspection of the efficiency records by the clerks in the classified service of this Department; to the correction of errors in the same before the clerks enter a competitive examination, and to the prompt report by heads of bureaus by the 10th of each month.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 5, 1892.

To the heads of bureaus, chiefs of divisions of the Secretary's office, and all persons in the classified service of the Treasury Department:

Your attention is called particularly to the following extract from Department Circular No. 110, dated July 1, 1892:

"The efficiency records of each office shall be open to the inspection of any person in the classified service to inspect his or her own record, but it shall not be open for

him or her to inspect the record of any other person: *Provided*, That any person in the classified service shall be permitted at any time to inspect his or her record of general efficiency, as compared with others in his or her grade and office, when said record is on file with the examiner."

Hereafter every person in the classified service of this Department whom the head of a bureau or office gives a record of general efficiency must inspect his or her record and verify the same at the close of each month, in order that correct reports may be filed with the board of examiners. Classified persons who neglect to inspect or to verify their efficiency records as made in their respective offices shall not have them corrected after a verdict has been rendered by the board of examiners as the result of a competitive examination.

The heads of bureaus and chiefs of the divisions of the Secretary's office are hereby instructed to submit to the board of examiners by the tenth day of each month their monthly efficiency reports for the prior month.

CHARLES FOSTER,
Secretary.

EXHIBIT No. 6.

REQUISITION FOR THE NAME OF AN ELIGIBLE.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 12, 1892.

The Board of Examiners, Treasury Department:

GENTLEMEN: A vacancy in clerkships of class two exists in the office of the First Auditor.

You will please furnish this office with the name of the person in the next grade below standing highest on the eligible list for promotion.

By direction of the Secretary.

Respectfully, yours,

DANIEL MACAULEY,
Chief of Division of Appointments.

EXHIBIT No. 7.

NOTICE OF AN EXAMINATION.

COMPETITIVE EXAMINATIONS.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 12, 1892.

All persons in the classified service in the office of the First Auditor are invited to compete for positions on the eligible lists, from which, in the future, promotions will be made to clerkships of classes 2, 1, and E, in that office.

The competitive examination will take place at the room of the board of examiners, No. 74, third floor, Treasury building, and will begin at 9 a. m. November 16, 1892.

The competition will be subject to the provisions of circulars Nos. 194 and 195 (1891) and Nos. 50 and 110 (1892).

CHARLES FOSTER,
Secretary.

EXHIBIT No. 8.

CANDIDATE'S ACCEPTANCE OF INVITATION TO COMPETE.

TREASURY DEPARTMENT,
OFFICE OF THE FIRST AUDITOR,
Washington, D. C., November 14, 1892.

SIR: I have the honor to accept herewith your invitation, bearing date November 14, 1892; to compete for a position on the eligible list for promotion to a clerkship of Class 2 in this office, as provided in the rules issued by you, dated July 1, 1892.

I am now employed in this office as a part of the regular force; or I have been here as a detailed clerk for at least three full calendar months prior to the date fixed for this examination.

Respectfully, yours,

W. C. PENNYWITT,
Clerk of Class One.

The SECRETARY OF THE TREASURY.

EXHIBIT NO. 9.

REQUISITION FOR OFFICIAL QUESTIONS.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., November 14, 1892.

To the FIRST AUDITOR OF THE TREASURY:

SIR: There will be a competitive examination at an early date, in which the following-named clerks in your bureau will contest for promotion to clerkship of classes 2, 1, and E:

Name.	For class.	Name.	For class.

I have to request that at your early convenience you cause to be prepared at least ten questions relative to the general duties assigned by law and Department regulations to the bureau or office under your charge and relative to the work upon which the candidates have been engaged during the last year.

I would especially suggest that the questions be of such a nature as will best test the candidates' general and technical knowledge of the official business of the bureau and division to which the candidates belong; that all ambiguous questions, and those that can be answered by "yes" or "no" be excluded; that they be written or imprinted upon the standard letter paper of the Department; that the questions and official answers (the answer to follow the question to which it pertains) to the same be prepared in like manner for the use of the examiner, and that the lists be signed by you (one list, without the answer, for the use of each candidate). The candidate's name should be written on his list.

The questions should be marked "Confidential," and should be forwarded to the board of examiners.

The examination is fixed for November 16, 1892, at 9:30 a. m., at the office of the board of examiners, Room No. 74, third floor, Treasury building.

Respectfully, yours,

THEODORE L. DE LAND,
Examiner.

NOTE.—The bureau and division questions will have a relative weight of 10 in the examination—marked on the scale of 100.

EXHIBIT No. 10.

COMPETITIVE EXAMINATION FOR PROMOTION.

[Serial No. 25.]

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., November 21, 1892.

SIR: The undersigned, constituting a board of examiners under the provisions of the laws of the United States, the rules and regulations of the Civil Service Commission, and Department circulars Nos. 194 (1891) and 195 (1891), dated December 24, 1891, have the honor to report that a competitive examination has been conducted to obtain a list of eligibles for promotion to clerkships in the classified service in the office of the First Auditor, Mr. W. C. Pennywitt, a clerk of Class 1 in the office referred to, with a general efficiency average of 97.12, was invited by the Secretary of the Treasury to voluntarily compete for promotion to a clerkship of Class 2, and attained in that examination a general average of 94.16, which secured standing No. 1 on the eligible list.

Should vacancies occur in the next grade above this clerk's name will be certified for promotion when reached in order, as provided for in the regulations.

Accompanying will be found the papers pertaining to this candidate's examination.

Respectfully, yours,

GEO. P. FISHER,
FRED. A. STOCKS,
A. L. STURTEVANT,
Board of Examiners.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

SPECIMEN OF THE COMPETITIVE EXAMINATIONS UNDER SECRETARY FOSTER'S RULES AND REGULATIONS.

EXHIBIT No. 11.

COMPETITIVE EXAMINATION CLASS TWO.

Treasury Department.—Competitive examination for promotion to second class (\$1,400) under the President's order of December 4, 1891, and Rules of the Treasury Department.

[Sheet No. 1—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than a page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may take the following topic for the subject of your letter:

Permanency of tenure in the consular service.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject matter throughout your letter; and it will also determine your averages in penmanship and punctuation.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is limited to two days.

[Sheet No. 2.—*Miscellaneous arithmetical questions—addition and subtraction.*]

Question I.

INSTRUCTION: Add No. I and No. II, and find the difference of their sums.

No. I.	No. II.
\$831, 487, 458	\$1, 107, 578. 73
19	15, 727, 458, 23
55	18, 943, 461. 46
41	7, 070, 853. 72
93	10, 043, 792. 83
16	
11	
39	Total
71	
38	
19	
10	
10	Total No. I (brought down)
81	Total No. II (brought down)
33	
67	Difference
50	
28	
22	
15	
69	
71	
24	
18	
13	
44	
81	
58	
77	
12	
94	
38	
92	
19	
48	
80	
54	
43	
75	
67	
Total ..	

[Sheet No. 3.—*Miscellaneous arithmetical questions—notation and numeration.*]

CAUTION.—Write the answers directly under the questions to which they pertain, and be careful to insert the proper points.

Q. II. Express in words the amount: \$2,000,009,909,874.

Q. III. Express in words the number: .010101.

Q. IV. Express in figures the date: MDCCLXXVII; express in the Roman notation the date: 1892.

Q. V. From ten thousand, and ten ten-millionths, subtract ten thousand ten ten-millionths. (Show operation and solution of No. V).

[Sheet No. 4.—*Miscellaneous arithmetical questions—solution of problems.*]

Q. VI. A man owing \$575.40 paid 40 per cent of the debt; afterwards he paid 25 per cent of the remainder; at another time $12\frac{1}{2}$ per cent of what he owed after the second payment; how much remained due?

6
100

COMPETITIVE EXAMINATION FOR PROMOTION.

SERIAL No.

CRITICISM OF A LETTER.—Writing from rough draft or photolithographic copy.

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under Copying. Be careful to insert the leaders and lines at the proper places, and preserve the symmetry of form.

N. B.—No extra copies of this sheet furnished. Continuation-sheets furnished by the Examiner.

A blank sheet (No. 8!) will be furnished for copying the following exercise :

OFFICE OF THE SECRETARY,

TREASURY DEPARTMENT, ROOMS OF THE HOUSE,
Washington, D. C., February 7, 1899.

instruct Sir P I have the honor to ackn the recd of yr comm of the 3rd of Jan in reply, I would relative to the

and in reply I would say that it is

continued coinage of the silver dollar, at a constantly increasing monthly quota, is a disturbing element in the otherwise excellent financial condition of the country, and a positive hindrance to any international agreement looking to the free coinage of both metals at a fixed ratio.

The price of silver, on March 1, 1878, was 75 pence, equal to \$1.20429 per ounce fine. At this price \$2,000,000 would purchase 1,660,729 ounces of ~~fine silver~~ which would coin 2,147,205 standard silver dollars. (660) (fine silver)

Since March 1, 1878, there has been no contraction, but on the contrary a very large expansion of our currency, as will appear from the

appear

statement recently prepared by the Department in which a comparison was made

between March 1, 1878, and October 1, 1889.

From the Treasury

referred to

increase

decrease

Total amount of circulation of all kinds has been	\$716,976,403
Total	114,762,210
Net increase	\$599,224,193

The net expansion since March 1, 1878, has, therefore, been \$599,224,193. The average net increase per month has been \$4,342,204 or about \$52,106 per annum. (451) (224)

The product of gold and silver in the world is estimated by the Director of the Mint to have been, for the same year :

Gold	\$105,555,150
Silver	106,555,250
Commercial value	146,337,150

From the year 1873 to 1893 the ratio between gold and silver was remarkably constant, being 15.13 to 1 in the former year, and 15.92 to 1 in the latter year. (15.13) (15.92)

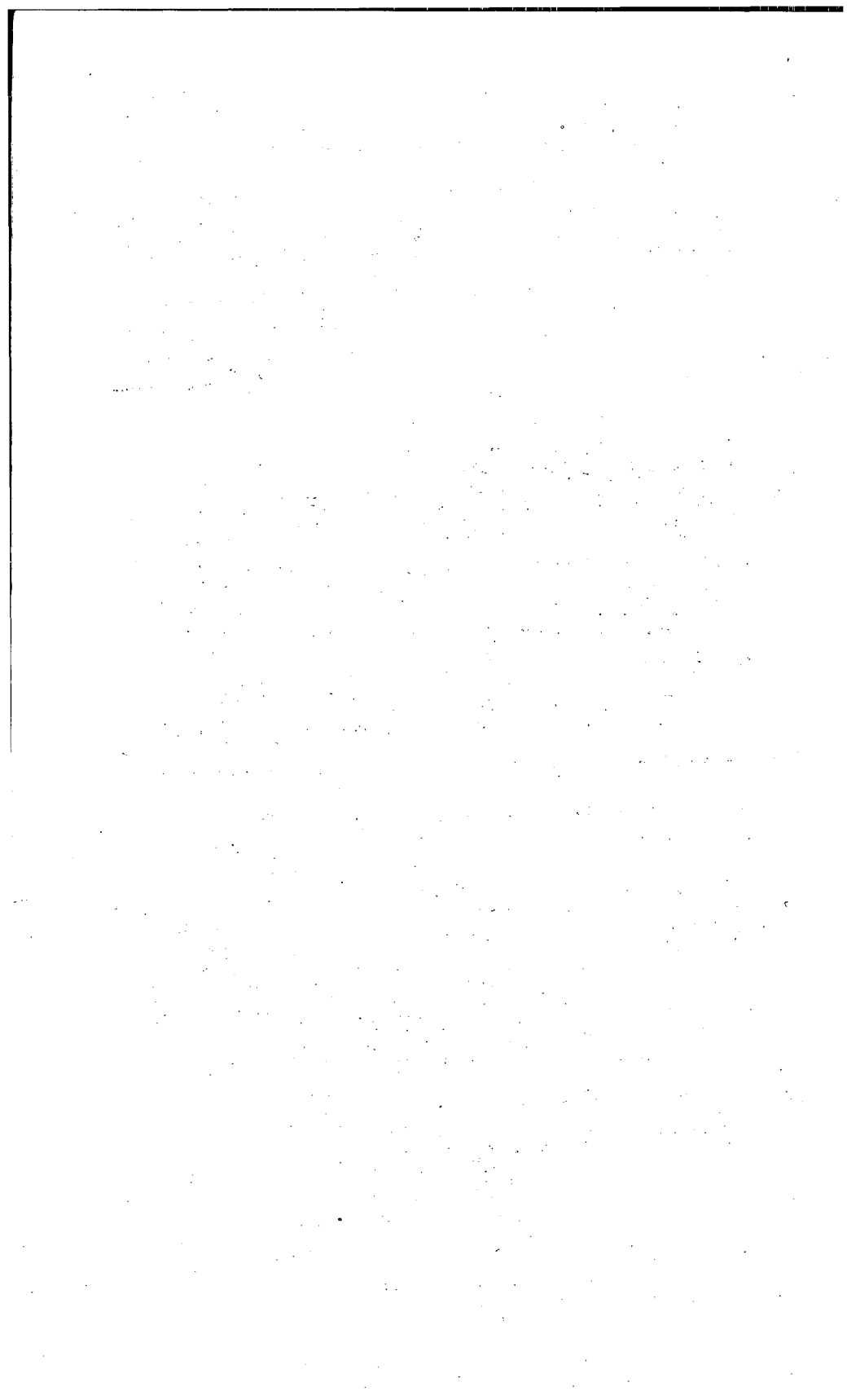
Respectfully yours,

Secretary of the Treasury

The Honorable
THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

(Reduced from 8 1/2" x 14")

No italics required



[Sheet No. 9—*Orthography.*]

The words in the following list were selected at random from the finance report, and are submitted to you to test your capacity for detecting at sight errors in orthography and your ability to correct the errors you find. Copy, correctly spelling, the entire list:

- | | | |
|-----------------|----------------|-----------------|
| 1. Opperations. | 5. Asetts. | 9. Akcountibal. |
| 2. Fyskle. | 6. Balance. | 10. Skedule. |
| 3. Unaveilabal. | 7. Agergating. | |
| 4. Fasiletated. | 8. Rekuring. | |

[Sheet No. 10.—*General information and departmental questions—history, geography, and government.*]

This exercise is designed to show, in a limited degree, the candidate's aptitude for the observing of matters and acquiring information about the Executive Departments in general, and to show his general information and knowledge, acquired in and out of school.

B. I. Name the largest city situated on each of the following rivers: (a) Penobscot, (b) Connecticut, (c) Hudson, (d) Delaware, (e) Potomac, (f) Mississippi, (g) Missouri, (h) Arkansas, (i) Ohio.

Q. II. In what war did Washington acquire the military experience that made him the leading general of the Revolution?

Q. III. Mention four European countries from which immigrants come to the United States in large numbers.

Q. IV. What proposed legislation is frequently called a "force bill," and what is its ostensible purpose?

Q. V. To what Department is each of the following bureaus and offices subordinate: (a) Coast Survey, (b) Geological Survey, (c) Life-Saving Service, (d) Hydrographic Office, (e) Surgeon-General's Office, (f) Weather Bureau, (g) Bureau of American Republics, (h) Dead-Letter Office, (i) Office of the Solicitor of the Treasury?

[Sheet No. 11.—*Bureau and division questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau or chief of division in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general knowledge of the official business of the bureau or office in which you are employed, and the work upon which you and your fellow clerks have been engaged. These questions will have a relative weight of 10, on the scale of 100.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

Q. I. What are the duties of the First Auditor?

Q. II. When accounts passed by the First Auditor are finally adjusted what office of the Department is charged with their custody and preservation?

Q. III. How do disbursing agents obtain advances of money?

Q. IV. In what way is the auditor notified of moneys advanced to disbursing agents?

Q. V. How are supplies for the Department to be obtained?

Q. VI. What authority is necessary before advertisements, notices, or proposals for supplies for the Executive departments of the Government may be published in the newspapers?

Q. VII. For how long are balances of annual appropriations available for payment of expenses incurred within any fiscal year?

Q. VIII. When balances still remain and are no longer available what becomes of them?

Q. IX. In what way only is the receipt of money into the Treasury acknowledged?

Q. X. What steps are necessary to make valid a transfer or assignment of a claim upon the United States or a power of attorney to receive payment of such claim?

EXHIBIT No. 12.

COMPETITIVE EXAMINATION FOR PROMOTION.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., November 19, 1892.

Result of the competitive examination for promotion of Mr. W. C. Pennywitt of the office of the First Auditor, for promotion to a clerkship of Class 2. Order of standing, 1.

[An exhibit of the standing in each subject on the scale of 100 will be found in the table below.]

Subjects on which examined.	Number of sheet.	Relative weight.	Standing in each subject.	Product of relative weight and standing.
<i>Essentials.</i>				
Letter, brief, foid, form, and style	1	6	83.00	498.00
Pennmanship as indicated in letter	1	7	86.00	602.00
Miscellaneous arithmetical questions	3, 4, and 5	10	100.00	1,000.00
Accounts	6	4	90.00	360.00
Grammar—false syntax	7	7	96.00	672.00
Criticism of a letter or rough draft	8	6	95.00	570.00
Orthography—correcting misspelled words	9	7	100.00	700.00
General information, history, geography, and government	10	3	82.00	246.00
Bureau and division questions	11	10	95.00	950.00
General efficiency*	12	30	97.12	2,913.60
Longevity—9 years 8 months and 23 days' service	12	10	84.67	846.70
Total of essentials		100		9,358.30
War record (complimentary)	12	10	100	1,000
Totals (including war record)		110		10,358.30
General average				94.16

Time occupied in examination, five hours and forty-five minutes.

* Based on the office record for (1) and (2) fidelity in punctuality and attendance; (3) industry; (4) accuracy; (5) aptitude; (6) conduct; and (7) ability.—(President's order of December 4, 1891.)

A true copy.

THEODORE L. DE LAND,
Examiner.

EXHIBIT No. 13.

REQUISITION FOR THE NAME OF AN ELIGIBLE.

[Back of requisition of November 12, 1892.]

TREASURY DEPARTMENT,
November 12, 1892.

Chief of division of appointments requests name of the person standing highest on the list of eligibles for promotion in the office of the First Auditor to Class 2.

TREASURY DEPARTMENT,
BOARD OF EXAMINERS,
November 21, 1892.

Respectfully returned to the chief of the division of appointments with the information that the name of Mr. W. C. Pennywitt stands highest on the eligible list of those persons who were found qualified, after a competitive examination, for promotion to clerkships of Class 2, in the office of the First Auditor.

Department Circular No. 195 (1891), dated December 24, 1891, which provides rules and regulations relative to competitive examinations for the promotion of persons within the classified service contains the following paragraph:

The board of examiners when notified that a vacancy exists shall certify to the chief of the division of appointments the name of the person standing highest on the list of eligibles, and that person shall be promoted forthwith.

The following averages have been obtained by this eligible:

General efficiency, 97.12.

General average in examination, 94.16.

THEODORE L. DE LAND,
Examiner.

TREASURY DEPARTMENT,
DIVISION OF APPOINTMENTS,
November 21, 1892.

Promoted this date to Class 2.

EXHIBIT No. 14.

Specimen miscellaneous arithmetical problems from sheet No. 4, from which three problems were chosen for use in making tests in the competitive examinations during the year.

XL. A quartermaster in the United States Army shipped 150 cattle, which averaged 900 pounds each, 100 miles, for which he paid in freight \$250. One-half of the cattle were killed for the subsistence of the soldiers, when 125 more were purchased, which made all the cattle in the stock average 1,200 pounds each. The Army then moved to a point 150 miles farther on. If the cost for freight be increased 20 per cent, what would the quartermaster pay for the latter shipment?

XLI. How many yards of carpet border would be required for a room 21 feet by 16½ feet? At 75 cents a yard, how much would it cost?

XLII. How many yards of paper border, 5 strips in a piece, would be required for a room 16 feet 3 inches long and 12 feet 6 inches wide, adding 2 feet 6 inches for chimney, jambs, etc.? At 13 cents a yard, what would it cost?

XLIII. A mechanic employed on the new Library building works 10 hours a day, 6 days in the week; at the end of 4 weeks he receives \$36.40. He is paid at the rate of \$1.75 a day. How much time had he lost?

XLIV. A dealer bought 728 pounds of coffee at 16½ cents a pound; had he purchased for 3½ cents less a pound, how many pounds could he have bought for the same money?

XLV. If a 5-cent loaf of bread weighs 15 ozs. when wheat is \$1.26 per bushel, what must be the weight of a loaf that costs one cent more per loaf when wheat has fallen seven cents per bushel?

XLVI. Seven children had left to them \$7,186 a piece; one died and his share was divided among the surviving six. How much had each one?

XLVII. Subtract 23 lbs. 8 oz. 19 dwt. 10 grs. from 58 lbs. 6 oz. 17 dwt. 21 grs.

XLVIII. The Commissioner of Internal Revenue shipped from the stamp division to a collector of internal revenue a book which contained 100 sheets of 60-gallon-tax-paid stamps. To each stamp there were attached 9 coupons for 1 gallon each, and the tax was 90 cents per gallon. The collector sold the stamps as follows: 60 sheets with all the coupons attached, 30 sheets with the last 6 coupons cut from each stamp, and 10 sheets with all the coupons cut from each stamp. What was the collector's debit, and what were his cash receipts?

XLIX. A farmer in Maryland sowed 5 bu. 1 pk. 1 qt. of seed, and harvested from it 103 bu. 3 pks. 5 qts. How much did he raise from one bushel of seed?

L. The fountain between the Treasury and the White House yields 117½ gallons in ¼ of an hour. What rate per hour does it flow?

LI. If 54 counters can count a lot of paper in 14 days, working 5 hours a day, how many hours a day must 12 counters work to count a like amount in 45 days?

LII. The appropriation of Congress for work in a certain office was to be "covered in" in 24 days. What must the rate of wages per day be reduced that 9 men may earn in 14 days the same amount that 12 men may earn in 10 days if each of the 12 men could earn \$15.75 in 10 days?

LIII. At the census of 1880 the population of a city was 26,275; its population at the census of 1890 was 31,530. What was the per cent of increase and the percentage of increase?

LIV. The population of a certain city by the census of 1880 was 12,275, and it had increased 8 per cent at the census of 1890. What was its population in 1890?

LV. The Light-House Board, to determine the relative efficiency of two systems of electric lights for channel buoys, placed the first system in Gedney's Channel on the night of July 1, 1890, and kept 6 lights in position to the end of the first quarter of the fiscal year, when they added two lights per night for the second quarter; but during the two quarters the number which went out in the service estimated by night was 63. The second system was placed in position on the night of January 1, 1891, with 7 lights on the line to the end of the fiscal year; but during the two quarters the number which went out in the service estimated by night was 47. Required—the percentage of efficiency of each system, on the scale of 100.

LVI. The Treasury Department made a requisition on the Public Printer for the reprint of a report which consisted of 810 pages, with 40 lines to a page, and 60 letters in a line; but to reduce the presswork it was determined to have 50 lines to a page and 72 letters in a line. How many pages would there be in the reprint?

LVII. A farmer in Massachusetts bought 1,240 pounds of wheat at the rate of 90 cents and 60 pounds to the bushel; he drove into Connecticut with it at an expense

of \$5, and then sold the wheat at the rate of \$1.10 and 56 pounds to the bushel. How much did he make?

LVIII. A man has two boarders, each of whom pays him $\$5\frac{1}{2}$ per week, a third who pays \$6 $\frac{1}{2}$, and a fourth who pays \$7 $\frac{1}{2}$. How much will he receive from them all in 14 weeks and 2 days?

LIX. A man owes his grocer \$15.89 $\frac{1}{2}$. He pays him at one time \$10, and buys from him goods amounting to \$7.47 $\frac{1}{2}$, and then gives him to pay the entire bill 2 ten-dollar notes. How much change must the grocer return to him?

LX. A drover has 875 sheep. He can sell them all to one man at \$4.68 a head; or he can sell them in two lots, one lot of 495 at \$4.79 each, and the remainder at \$4.56. Which is the better way and what is the difference?

LXI. Upon a military and Coast Survey map the distance from Laredo, Texas, to Monterey, Mexico, is given at 2,850 mm. What is the distance in kilometers from Laredo to Monterey?

[The map is made on the scale of 1 to 80,000; that is, 1 m. on the map represents 80,000 m. of actual measurement upon the ground. One kilometer is equal to one million millimeters.]

LXII. The Department purchased 100,000 ounces of silver bullion, English standard (.925 fine), and 100,000 ounces of low bullion (.7877 fine). The two lots were mixed and metal added to reduce the compound to the American standard (.900 fine). The alloy in each case was copper. Which of the two metals, silver or copper, must be added, and in what amount?

LXIII. The duty on cotton yarn valued under 80 cents per pound is 38 cents per pound; if valued over 80 cents per pound, the rate is 48 cents per pound. What would be duty on 101.75 kilos costing 7 $\frac{1}{2}$ marks per kilo?

NOTE.—The kilo equals 2.2046 pounds, and the mark equals 23 $\frac{1}{2}$ cents.

EXHIBIT No. 15.

Specimen miscellaneous arithmetical problems from sheet No. 5, from which two tests were taken in the competitive examinations during the year.

XLVI. The Secretary of the Treasury bought under contract an equal number of pounds of distinctive paper for United States notes at 12 lbs. per M sheets, price forty-three and one-half cents per pound, and for pension checks at 26 lbs. per M sheets, price \$0.385 per pound. The appropriation available for distinctive paper was \$55,000, of which sum \$3,832 was expended in express transportation and other necessary expenses at the Government mill, and the remainder was used in the purchase of the above paper. Required—(1) the number of pounds of paper purchased of each kind; (2) the number of sheets of paper purchased of each kind; and (3) the amount paid for each kind of paper.

XLVII. A man going a journey of 66 $\frac{2}{3}$ miles travels the first day 12 hours at 2 $\frac{1}{2}$ miles per hour, and finishes the journey the second day at the rate of 4 miles per hour; how many hours and minutes in all does he travel?

XLVIII. The freight charge from Washington to San Francisco is divided between the railroad companies as follows: Twenty-five per cent, Washington to Chicago, and deduct 5 cents per hundred lbs. from the remainder and give 15 per cent of the balance for Chicago to Council Bluffs. From the then remainder deduct 10 cents per hundred lbs., and of the balance give 54 per cent, and 5 cents per hundred lbs. for Council Bluffs to Ogden, and 46 per cent and 5 cents per hundred lbs. for Ogden to San Francisco.

If the War Department shipped 20,000 lbs. of clothing from Washington to San Francisco, at \$4.20 per hundred pounds, what would be the share of the Pennsylvania Railroad Company, Washington to Chicago; Chicago, Rock Island and Pacific Railway Company, Chicago to Council Bluffs; Union Pacific Railway Company, Council Bluffs to Ogden, and Central Pacific Railroad Company, Ogden, to San Francisco?

XLIX. Two new vaults were finished recently in the mint at San Francisco; one is 29 feet 4 inches long, 17 feet 9 inches wide, and 11 feet 10 $\frac{1}{2}$ inches high, and the other is 20 feet 3 $\frac{1}{2}$ inches long, 17 feet 9 inches wide, and 11 feet, 10 $\frac{1}{2}$ inches high. Required—(1) the larger one, and (2) their combined capacity in cubic feet.

L. A merchant has 33 $\frac{1}{2}$ yards of cloth, from which he wishes to cut an equal number of coats, pants, and vests. What number of each can he cut if they contain 3 $\frac{1}{2}$, 2 $\frac{1}{2}$, and 1 $\frac{1}{2}$ yards, respectively?

LI. Two men engage in business, each man having \$1,600; they continue in business 15 months, one man making \$80 per month and the other losing \$20 per month. How much more has the first than the second at the end of the time?

LII. If a lady can copy 5 pages an hour, in how many hours could she earn \$6.40 if she receive 8 cents a page?

LIII. If the public debt of the United States amounted to \$2,588,452,213.94 July 1,

1869, and \$2,480,672,427.81 July 1, 1870, what was the per cent of decrease for one year?

LIV. What will be the cost of papering the walls of a room 45 feet long, 30 feet wide, and 9 feet high, at 30 cents a roll, each roll being 9 yards long and 18 inches wide?

LV. Three men hired a pasture for \$42. The first put in 3 horses, the second 7 horses, and the third 11 horses. How much should each pay?

LVI. The junior member of a clock company received during the year \$2,400, or 8 per cent of the profits, and the profits were 25 per cent of the cost. What was the cost?

LVII. A commission merchant sold 220 barrels of potatoes at \$2.75 per barrel at 2½ per cent. What was his commission?

LVIII. Find the interest on (a), (b), (c), or (d):

(a) \$725.40, for 11 mos., 24 days, at 5½ per cent.

(b) \$680.50, for 2 yrs., 6 days, at 5 per cent.

(c) \$630.50, for 90 days, at 6 per cent.

(d) \$547.60, from February 20 to December 5, at 6½ per cent.

LIX. Find the interest on (a), (b), (c), or (d):

(a) \$875, from May 5, 1880, to June 21, 1881, at 5½ per cent.

(b) \$758.50, from January 5 to July 1, at 4½ per cent.

(c) \$342.42, from February 5, 1879, to March 15, 1881, at 7 per cent.

(d) \$540, from March 5 to September 21, at 3½ per cent.

LX. The dimensions of an ordinary brick are 8 in. by 4 in. by 2 in. On the grounds of the new Library Building there is a pile of such bricks 8 feet 6 inches high, 14 feet long, and 15 feet wide. Required—(1) the number of brick in the pile, and (2) their cost at the rate of \$12.50 per M.

LXI. A counter in the Bureau of Engraving and Printing is paid \$1.25 per working day. How much can she earning during the month of July if the first day of the month is Friday, and she rests Sundays and holidays?

LXII. A speculator sells two farms for \$9,000 each. How much does he gain or lose if he sells one for 50 per cent more than it cost, and the other for ¼ less than it cost?

LXIII. A man died leaving ¼ of his estate to his wife, ¼ to his son, ¼ to his daughter, and the remaining \$39,000 to charity. What was the value of his estate?

LXIV. What is my annual rate of profit on a ten-acre wood lot which cost \$100, the yearly growth of wood averaging 1 cord to the acre, and the market price \$4.25 a cord, the cutting and handling costing 75 cents a cord?

LXV. Find the amount of duty due the United States on the following entry of merchandise: 1 case cotton hosiery, 4½ doz. pairs, value £7 16s. 9d., at the rate of 50 cents a dozen pairs and 30 per cent ad valorem; wool wearing apparel weighing 51 lbs., value £32 9s. 6d., at the rate of 49½ cents per lb. and 60 per cent ad valorem; and 71 yds. printed cotton, value £1 11s., at 5½ cents a yard.

NOTE.—£1 = \$4.8665.

LXVI. What amount of drawback is payable to an exporter on 8 T. 11 cwt. 1 qr. jute bagging at \$5 per ton after deducting the legal retention of 10 per cent?

LXVII. A colonel in the U. S. Army is entitled, during the winter season, to draw from the Quartermaster's Department 3½ cords of hard wood per month. One cord of hard wood is equivalent to 1½ cords of soft wood, or 1,573 pounds of Pennsylvania anthracite coal. The officer may, at his option, draw either of these in whole or in part. In the first quarter, 1889, a colonel drew 3½ cords of hard wood, ¼ cord soft wood, and 6,480 pounds of coal. How much coal (expressed in long tons and pounds) was he entitled to draw to close his account?

EXHIBIT No. 16.

Specimen accounts used on sheet No. 6 in competitive examinations from which tests were taken from time to time during the year.

VIII. The collector at Corpus Christi, Tex., on January 1, 1881, was indebted to the United States to the amount of \$1,228.50. An advance of \$500 was made to him February 16, 1881. He paid out on account of salaries of employes, March 27, \$528.50; contingent expenses, April 8, \$48.32; on account of his own salary, April 12, \$82.50; and May 6, for commissions, 1½ per cent on \$2,400. State the collector's account with the United States in the accompanying frame.

IX. John Jones, collector of customs at El Paso, Tex., was indebted to the United States, March 31, 1890, to the amount of \$427.92. He collected, in April, duties, \$497.42; tonnage, \$36.90. In May, duties, \$1,471.60; tonnage, \$74.63. In June, duties, \$2,119.71; tonnage, \$18.21. He deposited to the credit of the United States, April 17, \$500; May 12, \$1,000; May 31, \$425; June 18, \$1,000; June 30, \$1,175, and July 7, \$1,500. State his account for the period ending June 30, under official bond dated January 2, 1889, as he should render it to the United States.

X. Three teachers—William Brown, John Brady, and Miss Mary Smith—establish a private school, and agree to share the labor, expenses, and profits equally, and each contributes at the beginning of the year \$500. During the year Brown receives for tuition, cash, \$2,200; pays rent, \$224, and contingent expenses, \$360. Brady receives for tuition, \$3,600; pays for rent, \$448, and pays contingent expenses, \$240. Miss Smith receives for tuition, \$4,800; pays rent, \$672, and pays in contingent expenses, \$120. The firm pays for supplies, cash, \$600, and sells for cash to the pupils during the year all the supplies for \$1,000. Required—a statement of the accounts, in the accompanying frame, to adjust the affairs of the partners at the end of the year.

XI. S. W. Hance, a physician, and A. C. Little, a lawyer, opened new accounts, each with the other, on January 1, 1891, with a balance due Little of \$175. On February 7, Hance charged Little \$40 for medical services; on March 6, Little drew legal documents for Hance, and charged \$25; on April 10, Hance borrowed of Little \$500 for six months at 6 per cent per annum; on May 11, Little took a horse of Hance worth \$250; on June 12, Hance sold Little a carriage for \$120 and a harness worth \$45; on July 13, Little sold Hance ten hundred-dollar shares of stock worth 93½; on August 14, some real estate, which they jointly and equally owned, worth \$1,500, was transferred to Little, on which he paid to Hance at that time, cash, on account, \$1,000; on September 15, Little drew a will for Hance, and charged him \$25; on October 10, Hance paid the interest due on the note of April 10, in cash, \$15, and later in the day paid the note itself; and on December 31, Little tried a lawsuit for Hance, and charged him \$42.50, and Hance, on that date, transferred to Little one \$1,000 bond at par. State the account from Little's book in the accompanying frame.

XII. William B. Allen, a collector of customs, on January 1, 1891, was indebted to the United States in the sum of \$1,000. An advance of \$350 was made to him on February 23, and he paid on account of salaries to employes, \$572.25, March 23; contingent expenses, \$74.32, April 14; for his own salary, \$37.50, May 7; and for commissions, 2½ per cent on \$1,000, on June 28. State the collector's account with the United States in the accompanying frame.

XIII. General Eaton, chief engineer and disbursing officer, has charge of "improving the harbor of Buffalo, N. Y." The following data are from his disbursing account, viz: July 10, 1887, the available appropriation for the above object for the fiscal year 1888, \$70,000, was deposited to his credit with the assistant treasurer at New York. July 20, 1887, he paid John Ray \$10,000 for building breakwater. May 20, 1888, paid J. Davis, contractor, \$44,000 for dredging, including his 10 per cent commission for prompt work; July 3, 1888, he deposited to the credit of the Treasurer of the United States the amount of 10 per cent commission refunded by Contractor Davis, and which was erroneously paid him May 20, 1888, as above stated; July 9, 1888, paid one-quarter's salary to four \$1,200-clerks, to June, 1888, and rent of office for the fiscal year, amounting to \$3,200. July 10, 1888, he was ordered to deposit the unexpended balance on hand to the credit of the Treasurer of the United States, which he did. State his account with the United States for the above transactions in the accompanying frame.

EXHIBIT NO. 17.

Specimen tests in false syntax and improprieties from sheet No. 7, used in the competitive examinations during the year. Five questions were chosen.

Correct the following sentences marked by the examiner, but do not change the sentences or the order of the words, except where necessary to remove improprieties, ambiguities, or false syntax.

- I. He divided his estate between his three children and mother.
- II. Either me or you had aught go as soon as conveniently.
- III. Neither our positions or the plan of attacks were known.
- IV. The younger of them three sisters are the prettier.
- V. A widow woman and a little sweet infant was on the train to two-day.
- I. He set long waiting for a sail, then laid down and fell too sleep.
- II. Who should I trust if not he who I have lived with for this five years?
- III. Me and you had went before they come.
- IV. He had not aught venture in deep water that can not swim.
- V. When the buffalo is wounded, they turn furious on their pursuers and sometime trample him too death.
- I. The brewer intended to have paid the tax; but neither the casks or the package were stamped plain.
- II. There is two pictures of General Grant; but neither of them are good, I don't think.
- III. He tread on the snake and was bit by it; but the poison was soon counteracted by the using antidotes.

- IV. I have got to go. Can you keep this here seat for me against I come back?
- V. The earth was ever a bounteous mother to its children.
- I. The problem was solved by she and I.
- II. General efficiency and not political sycophants win the promotion; but before the reform that was seldom or ever the case.
- III. That clerk could neither add or subtract correct; but here is one which possesseth fine talents.
- IV. The brave Indian was heard say, that he would dare any one mount the wild pony who he had captured.
- V. Almost the whole inhabitants of the city was present to hear the discussing among the two candidates, which were to speak on "Civil Service Reform."

EXHIBIT No. 18.

Specimen questions from sheet No. 10, from which five tests were chosen in general information in the competitive examinations held during the year.

- I. Name the largest city situated on each of the following rivers: (a) Penobscot, (b) Connecticut, (c) Hudson, (d) Delaware, (e) Potomac, (f) Mississippi, (g) Missouri, (h) Arkansas, (i) Ohio.
- II. In what war did Washington acquire the military experience that made him the leading general of the Revolution?
- III. What are the constitutional qualifications for incumbents of the offices of President, Senator, and Representative?
- IV. Mention four European countries from which immigrants come to the United States in large numbers.
- V. What proposed legislation is frequently called a "force bill," and what is its ostensible purpose?
- I. Who was Secretary of the Navy during the civil war? What was the most important naval combat during that war? What vessels fought off the coast of France in June, 1864, who commanded them, and what was the result of the engagement?
- II. What State is the geographical center of the Union?
- III. What is the Monroe doctrine? By whom and on what occasion was it promulgated?
- IV. How often and when is the ratio of population to representation in the House of Representatives fixed?
- V. To what Department is each of the following bureaus and offices subordinate: (a) Coast Survey, (b) Geological Survey, (c) Life-Saving Service, (d) Hydrographic Office, (e) Surgeon-General's Office, (f) Weather Bureau, (g) Bureau of American Republics, (h) Dead-Letter Office, (i) Office of the Solicitor of the Treasury?
- I. What qualifications must a person possess to be eligible to the office of President of the United States? For what term is he chosen? In case of his death or resignation who succeeds him, under the Constitution? Who may succeed him under the laws of the United States and under what circumstances?
- II. Name five of the principal battles of the late civil war, the States in which they were fought, and the commanding generals on either side in three of the battles.
- III. Name the States which border on the Great Lakes, and the respective capitals of those States.
- IV. During what wars, respectively, did the naval battle on Lake Champlain, the battle of Lake Erie, the battle of Mobile Bay, the battle of Monterey, the battle of Saratoga, and the battle of the (Little) Big Horn take place? Name three United States officers each of whom took part in any one of the engagements.
- V. What was the joint electoral commission? Name three of its members. State briefly, in general terms, one question it decided; also name the year in which it terminated its labors.
- I. If the President of the United States were to vacate his office before the expiration of the term for which he was elected, who would succeed him in that office, and how long could such successor hold that office?
- II. Name in order the last 8 Presidents of the United States, and after the name of each of the last 5 name his Secretary of State.
- III. Who was the President of the United States at the time of the war of the Rebellion? What great paper did he issue? What President preceded him and what President succeeded him in that office?
- IV. Select any State of the United States and bound it; then give approximately its population by the census of 1890, the date of its admission into the Union, its principal cities, rivers, manufactures, mineral and agricultural products, its area in square miles, and its attitude towards the Union during the war of the Rebellion.
- V. Name five Bureaus of the Treasury Department and select one of the five and briefly state the duties imposed upon it by law and regulation.

EXHIBIT

COMPETITIVE

EXHIBIT No. 19.—Table showing the names, in the order of merit, of the candidates exam of Circulars 194, 1891, and 195, 1891, which provided for competitive examinations, un attained by the respective competitors in each subject.

Candidate's examination number.	Names of candidates.	Serial number.	Grade completed for.	Order of merit.	General efficiency average.	General average attained by the candidates in the competition.	Time occupied.		Length of service in the Treasury Department.		
							Hours.	Minutes.	Years.	Months.	Days.
(Relative weight attached to each subject).....											
424	Pennywitt, Mr. W. C. (date of certification, Nov. 21, 1892).....	25	2	1	97.12	94.16	5	45	9	8	23
422	Nourse, Mrs. Emily L.....	25	2	2	97.59	93.04	7	15	7	11	11
427	Turpin, Miss S. H.....	25	2	3	96.62	92.54	8	45	5	9	13
425	Utley, Mrs. F. L.....	25	2	4	96.16	92.48	12	45	11	4	16
419	Ellis, Mr. Thomas H.....	25	2	5	97.54	90.57	8	45	4	3	10
426	Thomas, Mr. Lorenzo.....	25	2	6	97.13	89.42	8	15	3	4	27
428	Young, Mr. G. B.....	25	2	7	95.23	89.18	10	30	5	1	14
430	Gibbs, Mr. Thomas H.....	25	2	8	97.55	88.66	7	45	5	5	23
421	Fracker, Miss Harriet G.....	25	2	9	93.60	88.17	6	15	6	10	16
440	Ingram, Mr. John L.....	25	2	10	95.63	85.54	8	45	6	1	4
423	Porter, Mr. Herbert W.....	25	2	11	96.64	83.69	9	30	.....	2	24
430	Quint, Miss Clara G. (date of certification, Nov. 25, 1892)*.....	25	1	1	97.12	96.29	8	45	11	8	10
429	Alston, Mr. James F.....	25	1	2	94.00	90.06	7	30	3	.....	10
431	Soper, Miss S. C.....	25	1	3	95.71	85.85	10	45	7	4	15
434	Spencer, Mrs. Annie M. (date of certification, Nov. 28, 1892)*.....	25	E	1	97.60	93.47	10	15	9	.....	5
418	Hergesheimer, Miss Mary E.....	25	E	2	96.16	91.49	9	45	1	4	1
432	Brantley, Mr. A. A.....	25	E	3	97.42	90.86	9	45	3	.....	4
433	Dennison, Mr. G. G.....	25	E	4	97.60	90.74	6	45	.....	4	10

* Secretary's Office, Division Loans and Currency. Designated by the Secretary in order that each grade may include 3, or more.

† Third Auditor's Office. Designated by the Secretary in order that each grade may include 3, or more.

‡ Secretary's Office, Division of Appointments. Designated by the Secretary in order that each grade may include 3, or more.

§ To obtain this result, divide the sum of the products by the sum of the relative weights.

No. 19.

EXAMINATION.

ined for promotion in the First Auditor's Office, Treasury Department, under the provisions der the President's letter of December 4, 1891; also a tabulation of the general averages

Standing, on the scale of 100, in the subjects in which examined.												
Standard subjects, or the essentials, and all obligatory.												
Letter, fold, form, and style.	Pennmanship as indicated in the letter.	Miscellaneous arithmetical questions.	Accounts or bill.	Grammar—false syntax.	Criticism of a letter or rough draft.	Orthography—Correcting misspelled words.	General information, history, geography, and government.	Bureau and division questions.	General efficiency.	Longevity.	Total of the products of the essentials.	Complimentary—War records.
6.	7.	10.	4.	.	6.	7.	3.	10.	30.	10.	100.	10.
Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	*Totals.	Avs.
83	86	100	90	96	95	100	82	95	97.12	84.67	10,358.30	100
93	86	94	80	94	94	95	90	97	97.59	82.95	9,304.20	.....
90	86	86	100	94	100	95	84	97	96.62	80.80	9,253.69	.....
85	86	100	95	70	99	100	81	98	96.16	86.38	9,247.60	.....
93	84	77	90	100	95	90	94	88	97.54	79.28	9,057.00	.....
88	86	74	100	94	82	85	78	89	97.13	78.41	9,837.00	100
77	84	86	90	94	88	100	78	87	95.23	80.12	8,918.10	.....
58	84	84	100	94	85	95	82	88	97.55	80.48	8,866.30	.....
95	86	85	50	92	92	100	74	85	93.60	81.88	8,816.80	.....
75	82	70	90	70	55	100	90	100	95.63	81.09	8,553.80	.....
73	86	92	50	86	86	95	78	54	96.64	75.23	8,368.50	.....
98	84	99	100	100	97	100	100	100	97.12	86.70	9,628.60	.....
88	88	76	80	90	96	100	92	100	94.00	78.02	9,006.20	.....
80	86	64	90	74	85	100	80	84	95.71	82.37	8,585.00	.....
94	83	92	95	91	98	95	88	98	97.60	84.01	9,347.10	.....
93	83	84	100	87	99	100	83	97	96.16	76.33	9,149.10	.....
85	86	92	100	58	92	100	91	81	97.42	78.02	9,085.80	.....
90	83	94	75	93	93	100	84	87	97.60	75.36	9,073.60	.....

* To produce this result multiply the standing in each subject by its relative weight and then sum the products.

EXHIBIT No. 20.

Exhibit of the distribution of the competitive examinations conducted under the President's order of December 4, 1891, and Department Circulars Nos. 194 and 195 (1891) and No. 110 (1892).

Name of Bureau.	Number subject to examination.	Number of persons examined, arranged by classes and sex.																																							
		To Class 4.			To Class 3.			To Class 2.			To Class 1.			To Class E.			To Class D.			To Class C.			To Class B.			To Class A.			Totals by offices.												
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.										
Office of the Secretary:																																									
Private office	2																																								
1. Chief Clerk and Superintendent	16																																								
2. Division of Warrants, etc	19																																								
3. Division of Customs	13																																								
4. Division of Appointments	13																																								
5. Division of Public Moneys	13																																								
6. Division of Loans and Currency	39																																								
7. Division of Revenue Marine	13																																								
8. Miscellaneous Division	8																																								
9. Division of Stationery, etc	14																																								
10. Division of Mail and Files	19																																								
11. Division of Special Agents	9																																								
12. Disbursing Clerk (a)	2																																								
13. Disbursing Clerk (b)	1																																								
14. Supervising Architect	98																																								
15. First Comptroller	52						7	1	8																																
16. Second Comptroller	49																																								
17. Commissioner of Customs	25				3		3	3	2	5		1	2	3	2	2				3	3																				
18. First Auditor	52						7	4	11																																
19. Second Auditor	198	13		13	21		21	22	1	23		3	3	6	3	2	5																								
20. Third Auditor	125						4	8	12		1	3	4	3	2	5																									
21. Fourth Auditor	44																																								
22. Fifth Auditor	24																																								
23. Sixth Auditor	412	12		12	23	3	26	26	12	38		17	16	33	14	10	24	14	6	20	8	6	14																		
24. Treasurer	206	6		6	2	3	5	3	5	8	2	8	10	7	17	24																									
25. Register	88	6	1	7	3	1	4	1	5	6	1	4	5	4	4	9																									
26. Comptroller of the Currency	70																																								
27. Commissioner of Internal Revenue	168	4	2	6	7	3	10	1	2	3	1	4	5																												
28. Light-House Board	25																																								
29. Life-Saving Service	20																																								
30. Bureau of Navigation	16																																								
31. Bureau of Engraving and Printing	796																																								

[illegible]

*Clerks detailed as examiners from Treasury Department on the Central Board.

EXHIBIT No. 21.

Exhibit of the distribution of promotions in the Treasury Department as the result of the competitive examinations conducted under the President's order of December 4, 1891, and Department Circulars Nos. 194 and 195 (1891), and No. 110 (1892).

Name of Bureau.	Number subject to examination.	Classes to which promoted, and the sex and the totals.																													
		To Class 4.			To Class 3.			To Class 2.			To Class 1.			To Class E.			To Class D.			To Class C.			To Class B.			To Class A.			Totals by offices.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
Office of the Secretary:																															
Private office	2																														
1. Chief Clerk and Superintendent	16																														
2. Division of Warrants, etc.	19																														
3. Division of Customs	13																														
4. Division of Appointments	13																														
5. Division of Public Moneys	13																														
6. Division of Loans and Currency	39																														
7. Division of Revenue Marine	13																														
8. Miscellaneous Division	8																														
9. Division of Stationery, etc.	14																														
10. Division of Mail and Files	19																														
11. Division of Special Agents	9																														
12. Disbursing Clerk (a)	2																														
13. Disbursing Clerk (b)	1																														
14. Supervising Architect	98																														
15. First Comptroller	52							1		1																		1			
16. Second Comptroller	49																														
17. Commissioner of Customs	25				2		2												2		2									2	
18. First Auditor	52							1		1		1	1		1															2	
19. Second Auditor	198	1		1	3		3	4		1	5	1	3	2	2	4	1		1											12	5
20. Third Auditor	125							2	2	2		2	2	2	1	1														2	
21. Fourth Auditor	44									1					1																
22. Fifth Auditor	24																														
23. Sixth Auditor	412				1		1	3		3	6	3	3	6	3	5	3	1	4	1		1								14	9
24. Treasurer	206	2		2		2	1	4	5	5	5	5	5	5	2	4	6		1	1									1	5	17
25. Register	88	1		1	1	1	2	2	2	1	1	2	2	2	2	2														3	6
26. Comptroller of the Currency	70																														
27. Commissioner of Internal Revenue	168	1		1		1	1			2	2	1	1	2		2		1	1											2	2
28. Light-House Board	25																														
29. Life-Saving Service	20																														
30. Bureau of Navigation	16																														
31. Bureau of Engraving and Printing	796																														

EXHIBIT No. 22. COMPETITIVE

Table showing the names of the first 50 candidates in the order of certification of those 195, 1891, which provided for competitive examinations, under the President's letter ive competitors in each subject.

Candidate's examination number.	Names of candidates.	(Relative weight attached to each subject)	Order of certification.			General efficiency average.	General average attained by the candidates in the competition.	Time occupied.		Length of service in the Treasury Department.			Standing, on the scale of 100, in the subjects in which examined.			
			Grade competed for.	Order of merit.	Hours.			Minutes.	Years.	Months.	Days.	Standard subjects, or the essentials, and all obligatory.				
												Letter, brief, fold, form, and style.	Penmanship as indicated in the letter.	Punctuation as indicated in the letter.	Addition and subtraction.	
												6.	8.	2.	4.	
3	Harbison, J. M.	1	2	1	94.17	91.78	6	30	4	1	19	90	vs.	Avg. 80	Avg. 80	Avg. 100
11	Clabby, Miss Kate	2	1	1	97.59	88.27	8	30	3	8	6	95	80	85	95	
13	Wines, Guy W.	3	3	1	99	91.54	7	30	15	5	5	95	85	80	95	
19	Eldridge, W. C.	4	3	1	99.99	94.41	14	30	8	1	24	96	84	85	100	
45	Ferguson, Eugene Lee	5	2	1	98.29	92.12	9	30	5	9	14	93	84	83	100	
53	Rand, Irving W.	6	2	2	95.54	90.62	13	45	1	6	1	89	77	80	100	
105	Laftte, Ulysse P.	7	E	1	95.73	92.09	9	30	1	5	7	86	83	80	100	
91	Toldridge, Miss E. A.	8	E	1	80.35	90.44	7	15	3	5	18	95	82	82	100	
96	Lockhart, Annie W.	9	2	1	97.01	93.96	7	45	5	6	10	91	83	88	100	
104	Harlow, John R.	10	E	2	96	86.80	9	30	2	10	9	80	80	70	100	
60	Angel, Eliza W.	11	D	1	77.90	87.04	11	30	16	5	10	80	82	78	100	
110	Wilcoxon, Miss M. C.	12	2	1	86.58	90.21	11	15	5	10	3	97	80	84	100	
114	Cilley, Miss Emma	13	1	1	84.59	91.83	11	11	8	7	22	95	83	85	100	
32	Taylor, Thomas J.	14	E	1	82.21	88.92	5	30	9	20	90	83	82	100		
156	Stearns, B. F.	15	4	1	99.49	93.58	7	45	12	5	26	83	80	78	100	
147	Holmes, Miss Helen R.	16	3	1	100	95.24	7	30	19	2	18	88	82	83	100	
126	Gallagher, Miss Tillie J.	17	E	1	100	95.81	7	30	5	4	4	95	85	84	100	
137	Todd, Wm. E.	18	1	1	99.19	91.39	6	15	1	8	3	87	82	80	100	
138	Alexander, Miss Mary E.	19	2	1	100	95.32	8	30	2	26	96	85	90	100		
158	McIntire, Mrs. L. P.	20	3	1	98.85	94.90	7	15	22	3	20	93	82	80	100	
164	Shearer, Miss J. G.	21	2	1	99.06	95.29	7	15	28	10	87	81	83	100		
171	Steinman, Miss Kate	22	E	1	99.20	94.42	8	45	1	10	93	82	85	100		
182	Fogg, Lindley	23	3	1	94.40	94.27	9	15	7	10	19	96	84	88	100	
185	Hooper, Miss M. N.	24	2	1	95.85	95.09	5	30	20	4	22	94	82	84	100	
208	Moodie, Mrs. Aimee	25	2	2	95.68	93.72	10	11	3	2	22	93	82	80	100	
230	Jackson, Elmer E.	26	2	3	96	93.42	9	11	7	11	27	94	79	85	100	
215	Woolf, O. P.	27	2	4	95.91	93.35	11	30	4	7	19	90	81	80	100	
245	Norris, Miss Phebe R.	28	1	1	95.83	92.79	8	45	7	7	16	92	81	84	100	
241	Lord, Miss Cora A.	29	1	2	96	92.28	8	15	7	10	28	92	83	85	100	
250	Kram, C. A.	30	1	3	96	91.58	8	45	1	16	84	81	84	90		
235	Latham, Mrs. L. M.	31	1	4	96	91.33	10	11	4	3	24	85	83	80	100	
278	Crawford, Miss Jessie H.	32	E	1	96	91.96	7	45	3	11	5	87	78	80	100	
276	Cadlett, Ulysses S.	33	E	2	96	91.35	7	45	1	11	18	85	81	80	100	
286	Newberne, R. E. L.	34	E	3	95	91.22	6	11	2	1	24	91	79	80	90	
201	King, Miss Mary C.	35	2	5	95.99	93.19	9	11	28	7	19	90	79	81	100	
273	Stringer, Miss Beulah L.	36	D	1	96	93.47	6	30	4	6	26	94	84	85	100	
275	Rosen, Geo. E.	37	D	2	96	91.64	6	30	7	2	21	84	79	82	100	
264	Cummins, Chas. F.	38	D	3	94.92	88.46	7	30	8	8	27	76	79	76	100	
247	Davidson, Jas. W.	39	1	5	95.67	91.06	6	30	6	11	27	87	80	80	100	
44	Latch, Edward	40	2	3	96.58	89.29	11	15	5	4	13	91	79	80	100	
31	Root, W. R.	41	3	2	100	94.08	9	30	7	7	3	97	85	86	100	
308	Farnham, Estelle J.	42	1	1	95.39	88.74	7	30	1	25	81	78	80	100		
318	Wood, Geo. H.	43	E	1	95.10	88.63	12	11	1	5	10	89	80	80	100	
315	Gilbert, Mrs. C. E.	44	D	2	97.04	86.25	10	30	5	9	12	91	81	80	90	
319	Erickson, Miss Mary	45	1	1	98.05	89.79	6	11	13	6	25	92	82	83	100	
323	Brown, Miss Lucy A.	46	C	1	96.52	90.83	7	11	1	28	81	81	82	90		
68	Huntley, Miss Annette	47	E	2	82.87	88.73	8	30	5	2	25	85	81	80	100	
108	Knight, Miss M. P.	48	2	2	86.69	88.75	11	11	22	7	2	80	78	80	100	
120	Roff, Miss A. E.	49	1	2	84.13	88.91	9	11	16	2	11	93	82	83	80	
117	Ludlow, Mrs. C. M.	50	1	3	80.80	86.95	11	11	18	6	8	90	84	80	100	

EXAMINATION.

promoted in the Treasury Department under the provisions of Circulars 194, 1891, and of December 4, 1891; also a tabulation of the general averages attained by the respect-

Standing on the scale of 100, in the subjects in which examined.												Bureau or office.		Date of certification.
Standard subjects, or the essentials, and all obligatory.														
Miscellaneous arithmetical questions.	Accounts or bill.	Grammar—false syntax.	Criticism of a letter or rough draft.	Orthography—correcting misspelled words.	General information, history, geography, and government.	Bureau and division questions.	General efficiency.	Longevity.	Total of the products of the essentials.	Complimentary: War records.	Special: Miscellaneous, mathematics, and physics.			
12.	3.	7.	8.	7.	3.	10.	20.	10.	100.	10.	20.			
<i>Avs.</i> 98	<i>Avs.</i> 95	<i>Avs.</i> 82	<i>Avs.</i> 95	<i>Avs.</i> 100	<i>Avs.</i> 96	<i>Avs.</i> 98	<i>Avs.</i> 94.17	<i>Avs.</i> 79.13	<i>* Totals.</i> 9,177.70	<i>Avs.</i>	<i>Avs.</i>	First Comptroller's	1891. Dec. 26	
88	50	75	85	95	94	97	97.59	78.68	8,826.70	.....	.....	Third Auditor's...	1892. Mar. 14
98	70	74	90	95	95	91	99	90.02	9,154.20	.....	.....	Commissioner of Customs.	Mar. 30
97	90	86	100	95	97	100	99.99	83.15	9,441.30	.....	.....	Second Auditor's...	Apr. 2
99	100	95	93	100	84	79	98.29	80.77	9,211.59	.....	.....	do	Apr. 25
100	100	80	95	95	88	92	95.54	76.49	9,059.70	.....	.....	do	Apr. 27
98	100	93	97	95	84	97	95.72	76.43	9,208.90	.....	.....	Third Auditor's...	May 6
98	100	98	97	100	78	99	80.35	78.46	9,043.60	.....	.....	Treasurer's, National Bank Redemption Agency.	May 7
100	90	93	98	100	93	98	97.01	80.53	9,395.50	.....	.....	Third Auditor's...	May 14
80	100	88	70	80	98	90	96	77.84	9,548.40	100	.....	do	May 17
98	95	67	85	90	100	100	77.90	91.43	8,704.30	.....	.....	Treasurer's...	June 14
99	70	94	95	100	85	92	86.58	80.84	9,021	.....	.....	do	July 14
100	80	96	98	100	95	97	84.59	83.64	9,183.20	.....	.....	do	July 15
98	100	83	89	95	96	100	82.21	75.81	8,892.30	.....	.....	do	July 15
98	100	90	91	100	84	95	99.49	87.49	10,294.70	100	.....	Internal Revenue...	July 23
100	80	96	98	100	92	96	100	94.22	9,524.20	.....	.....	do	July 23
100	100	98	98	100	100	99	100	80.34	9,581.40	.....	.....	do	July 23
99	100	86	98	100	92	80	99.19	76.67	9,138.50	.....	.....	do	July 23
100	100	91	100	100	96	100	100	77.07	9,531.70	.....	.....	do	July 23
95	90	100	97	100	100	88	98.85	97.31	9,490.10	.....	.....	Register's	July 26
100	80	100	95	95	99	95	99.06	100	9,529.20	.....	.....	do	July 28
100	100	90	98	100	100	100	99.20	76.03	9,442.80	.....	.....	do	July 28
99	100	88	99	100	100	99	94.40	82.88	9,426.80	.....	.....	Sixth Auditor's...	Aug. 10
96	90	94	99	100	96	99	95.85	95.39	9,508.90	.....	.....	do	Aug. 12
100	90	92	100	100	96	100	95.68	78.22	9,371.80	.....	.....	do	Aug. 12
100	85	97	92	100	92	98	96	82.99	9,341.90	.....	.....	do	Aug. 12
100	90	92	96	100	100	99	95.91	79.64	9,334.60	.....	.....	do	Aug. 12
99	80	93	94	100	89	97	95.83	82.62	9,278.80	.....	.....	do	Aug. 12
100	80	89	82	100	98	98	96	82.91	9,228.10	.....	.....	do	Aug. 13
100	100	81	99	95	95	99	96	75.12	9,158.20	.....	.....	Sixth Auditor's...	Aug. 13
97	80	83	95	90	87	98	96	79.32	9,133.20	.....	.....	do	Aug. 13
100	95	90	95	100	95	93	96	78.02	9,196.20	.....	.....	do	Aug. 15
95	100	98	94	90	83	97	96	76.97	9,134.70	.....	.....	do	Aug. 15
99	90	100	85	90	98	99	95	77.15	9,121.50	.....	.....	do	Aug. 15
87	85	94	97	100	94	95	95.99	100	9,318.80	.....	.....	do	Aug. 17
100	100	84	100	95	94	99	94	79.57	9,346.70	.....	.....	do	Aug. 18
99	90	94	92	90	100	94	96	82.17	9,163.70	.....	.....	do	Aug. 18
89	95	71	96	90	74	100	94.92	83.73	8,845.70	.....	.....	do	Aug. 18
98	90	96	91	100	85	85	95.67	81.91	9,105.50	.....	.....	do	Aug. 19
93	100	72	99	95	83	83	96.58	80.36	8,929.20	.....	.....	Second Auditor's	Aug. 12
94	90	91	94	100	97	97	100	82.59	9,407.90	.....	.....	do	Aug. 24
97	80	84	99	95	62	90	95.39	76.07	8,873.50	.....	.....	do	Aug. 24
94	100	45	96	100	94	97	95.10	76.44	8,363.40	.....	.....	do	Aug. 26
59	95	68	93	100	93	97	97.04	80.78	8,624.60	.....	.....	do	Aug. 26
50	100	94	100	100	100	100	98.05	88.57	8,978.70	.....	.....	Register's	Aug. 27
98	100	95	96	100	88	86	96.52	76.16	9,063	.....	.....	Second Comptroller's	Aug. 31
96	100	79	94	100	80	98	82.87	80.24	8,872.80	.....	.....	Treasurer's	Sept. 2
98	80	80	90	100	95	82	86.69	97.50	8,874.70	.....	.....	do	Sept. 2
100	80	79	93	95	98	90	84.13	91.19	8,890.50	.....	.....	do	Sept. 2
81	90	81	91	95	90	90	80.80	93.52	8,695.20	.....	.....	do	Sept. 5

* To produce this result multiply the standing in each subject by its relative weight and then sum the products.

EXHIBIT No. 22—COMPETITIVE

Table showing the names of the second 50 candidates in the order of certification of those 195, 1891, which provided for competitive examinations, under the President's letter of competitors in each subject.

Candidate's examination number.	Names of candidates.	Order of certification.	Grade completed for.	Order of merit.	General efficiency average.	General average attained by the candidates in the competition.	Time occupied.		Length of service in the Treasury Department.					Standing, on the scale of 100, in the subjects in which examined.					
							Hours.	Minutes.	Years.	Months.	Days.	Letter, brief, fold, form, and style.	Penmanship as indicated in the letter.	Punctuation as indicated in the letter.	Addition and subtraction.	Standard subjects, or the essentials, and all obligatory.			
																6.	8.	2.	4.
(Relative weight attached to each subject)																			
66	Carter, Miss A. N.	51	2	3	86.23	88.63	7	...	19	...	11	...	Avg. 90.	Avg. 78.	Avg. 80.	Avg. 80.			
77	Paul, Inez I.	52	E	3	80.85	87.62	11	30	13	10	5	88	81	80	100				
159	Richards, Byron	53	3	2	93.28	88.69	8	45	10	6	...	80	80	80	78	100			
67	Hunter, Louisa B.	54	E	4	82.83	87.78	8	...	12	6	20	55	80	78	100				
107	Cocks, Miss A. M.	55	2	4	87.17	83.24	7	15	22	5	...	77	77	75	100				
116	Lambert, Mrs. J. C.	56	1	4	84.11	85.46	12	15	17	...	11	87	81	78	80				
352	McNabb, C. E.	57	4	1	95.26	94.85	12	30	14	8	5	98	85	88	100				
363	Gaddis, E. E.	58	4	2	98.08	93.73	12	45	8	...	26	97	84	92	100				
163	Roach, Miss M. R.	59	2	2	99.34	92.70	8	30	28	10	11	92	82	80	100				
256	Hayden, Miss K. M.	60	3	1	94.21	91.26	...	...	17	10	24	91	86	83	100				
170	Matthews, Miss Ellen	61	E	3	98.92	93.16	12	30	9	3	9	90	82	80	95				
320	Huguley, James F.	62	1	2	99	71.42	6	30	21	5	15	67	78	70	80				
370	Davenport, Wm	63	E	1	97.71	93.10	6	30	4	1	14	92	86	93	100				
287	Pettigrew, Miss A. M.	64	E	4	96	91.10	6	30	4	3	15	88	79	82	100				
90	Lewis, W. V.	65	E	2	77.40	88.19	6	...	...	8	27	89	84	82	100				
115	Dulany, Miss Jennie	66	1	5	84.75	84.33	8	15	22	5	9	80	81	78	80				
360	Tanner, Miss Ada	67	3	2	92.60	90.37	11	45	2	9	17	87	83	85	100				
351	Ison, W. O.	68	4	2	94.22	93.57	12	45	8	9	24	98	88	88	100				
112	Erdman, G. F.	69	2	5	81.40	81.82	10	30	13	2	28	84	77	70	100				
324	Amrose, N. M.	70	4	1	97.71	95.58	10	45	12	5	12	97	88	86	100				
33	Summers, J. L.	71	3	3	99.98	93.08	12	30	5	9	1	97	82	82	90				
55	Adams, A. A.	72	2	4	92.46	89.05	12	30	5	4	11	93	80	82	95				
140	Farrelly, Miss Gertrude	73	2	2	95.52	93.16	7	15	12	3	17	85	81	86	100				
136	Simpson, Mrs. F. B.	74	1	2	100	91.17	10	30	14	5	7	90	81	78	100				
132	Wharton, Mrs. Emma McF.	75	E	2	99.60	94.29	6	45	1	3	18	94	83	83	100				
373	Nestler, W. A.	76	E	2	97.95	92.76	9	...	...	6	...	95	86	84	100				
229	Houchen, John L.	77	2	6	92.65	92.63	10	15	2	...	5	90	80	84	100				
249	Rich, Walter I.	78	2	1	96	90.77	8	30	1	6	8	87	82	85	100				
288	Stansell, Wallace K.	79	E	5	94.08	90.51	11	30	4	11	19	88	76	82	100				
271	Smith, Israel J.	80	D	4	90.06	88.05	6	30	1	7	19	78	79	78	100				
348	Neill, L. H.	81	C	1	95.44	89.28	6	15	1	11	3	89	82	80	100				
28	Donnelly, Juliet	82	2	1	96.23	88.89	15	30	3	9	23	94	80	83	100				
310	Jillson, Miss Sallie R.	83	E	2	91.80	85.72	9	30	5	11	17	90	80	81	100				
315	Gilbert, Mrs. C. E.	84	E	2	97.04	86.25	10	30	5	9	12	91	81	80	90				
317	Simms, John N.	85	D	3	92.27	85.62	12	15	6	9	24	90	80	79	100				
321	Carson, Miss Ida C.	86	C	2	96.67	89.72	7	30	8	5	6	67	81	81	90				
11	Crawford, Miss Rachel	87	1	3	97.60	88.01	8	30	...	8	10	88	80	80	90				
103	Griesheimer, Caroline I.	88	2	2	95.67	93.02	15	45	...	9	21	91	83	80	100				
410	Rugg, Miss Jennie T.	89	E	1	96.16	93.96	8	30	1	4	14	96	86	80	100				
384	Rhodes, Miss Annie E.	90	E	1	97.12	92.19	6	15	2	2	17	90	87	80	100				
80	Stokes, Emma W.	91	D	4	76.83	86.95	9	15	10	8	12	83	80	70	100				
412	Pletcher, Sergius S.	92	1	1	92.54	86.89	9	...	11	6	...	85	83	80	100				
414	Jackson, R. S.	93	E	1	92.62	87.28	9	30	1	6	25	91	85	80	100				
84	Westhorpe, Miss Sa lie.	94	A	5	76.41	68.52	9	15	5	7	19	60	77	74	100				
424	Pennywitt, Mr. W. C.	95	2	1	97.12	94.16	5	45	9	8	23	83	86	80	100				
15	Lavendar, Mr. J. A.	96	3	2	98.98	89.84	9	30	16	2	28	70	85	80	100				
430	Quint, Miss Clara G.	97	E	1	97.12	96.29	8	45	11	8	10	98	84	80	100				
434	Spencer, Mrs. Annie M.	98	E	1	97.60	93.47	10	15	9	...	5	94	83	80	100				
312	Maulding, James E.	99	E	3	90.88	85.37	8	...	4	3	8	87	78	80	100				
317	Simms, John N.	100	E	3	92.27	85.62	12	15	6	9	24	90	80	79	100				

EXAMINATION—Continued.

promoted in the Treasury Department under the provisions of circulars 194, 1891, and December 4, 1891; also, a tabulation of the general averages attained by the respective

Standing, on the scale of 100, in the subjects in which examined.													Date of certification.		
Standard subjects, or the essentials, and all obligatory.										Complimentary: War records. Special: Miscellaneous, mathematics and physics.		Bureau or office.			
Miscellaneous arithmetical questions.	Accounts or bill.	Grammar—false syntax.	Criticism of a letter or rough draft.	Orthography—correcting misspelled words.	General information, history, geography, and government.	Bureau and division questions.	General efficiency.	Longevity.	Total of the products of the essentials.						
12.	3.	7.	8.	7.	3.	10.	20.	10.	100.						
Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	Avs.	*Totals.	Avs.	Avs.				
91	80	86	95	95	92	83	86.23	94.91	8,862.70			Treasurer's.....	1892. Sept. 5		
97	100	96	97	100	96	64	80.85	88.85	8,781.50			do	Sept. 5		
80	90	64	95	100	88	97	98.28	85.50	8,868.60			Register's.....	Sept. 5		
91	100	86	97	100	90	98	82.83	87.56	8,778.20			Treasurer's.....	Sept. 6		
91	80	73	85	55	80	83	87.17	97.42	8,323.60			do	Sept. 6		
80	80	65	98	85	98	97	84.11	92.02	8,546.40			do	Sept. 6		
99	100	97	99	100	90	91	95.26	89.68	9,485			do	Sept. 14		
99	100	91	95	90	76	100	98.08	83.07	9,373.30			Register's.....	Sept. 15		
88	70	90	94	100	99	87	99.34	100	9,269.80			do	Sept. 17		
95	80	82	90	100	83	89	94.21	92.90	9,136.20			Treasurer's.....	Sept. 14		
97	100	99	94	100	90	88	98.92	84.28	9,316.20			Register's.....	Sept. 17		
56	40	49	5	70	82	80	99	96.46	7,141.60			do	Sept. 17		
96	100	75	96	100	98	100	97.71	79.12	9,310.40			Comptroller of the Currency.	Sept. 17		
100	92	92	96	85	80	95	96	79.29	9,109.90			Sixth Auditor's.....	Sept. 23		
95.56	100	96	95	95	100	90	77.40	75.73	8,819.02			Treasurer's, National Bank Redemption Agency.	Oct. 5		
81	50	83	80	95	94	87	84.75	97.44	8,433.40			Treasurer's.....	Oct. 5		
100	70	90	97	95	70	92	92.60	77.80	9,037			do	Oct. 7		
99	90	91	95	100	85	95	94.22	83.82	9,356.60			do	Oct. 7		
93	70	70	80	80	65	80	81.40	88.25	8,181.50			do	Oct. 8		
99	95	97	95	95	90	98	97.71	87.45	10,513.70	100		Second Auditor's.....	Oct. 8		
99	100	93	94	100	92	86	99.98	80.75	9,308.10			do	Oct. 10		
100	90	72	99	100	88	85.20	92.46	80.36	8,904.80			do	Oct. 10		
94	100	87	97	100	90	94	99.52	87.29	9,316.30			Internal Revenue.....	Oct. 14		
94	95	87	84	95	96	88	100	89.44	9,117.40			do	Oct. 14		
90	95	93	98	100	98	99	99.60	76.30	9,429			do	Oct. 14		
98	100	80	95	100	76	100	97.95	75.50	9,276			Comptroller of the Currency.	Oct. 15		
99	85	98	95	100	94	96	92.65	77.01	10,190	100		Sixth Auditor's.....	Oct. 18		
98	90	92	91	90	88	98	96	76.52	9,077.20			do	Oct. 18		
94	92	88	96	100	100	93	94.08	79.97	9,051.30			do	Oct. 18		
90	100	86	87	95	100	83	90.06	76.64	8,804.60			do	Oct. 18		
99	100	82	70	90	90	99	95.44	76.93	8,928.10			do	Oct. 18		
98	90	52	99	100	81	99.30	96.23	78.80	8,888.60			Second Auditor's.....	Oct. 24		
87	90	82	90	70	90	84	91.80	80.96	8,571.60			do	Oct. 24		
85	95	68	93	100	93	97	97.04	80.78	8,624.60			do	Oct. 24		
59	95	73	87	70	96	99	92.27	81.82	8,561.60			do	Oct. 25		
75	100	84	91	100	82	99	96.67	83.43	8,971.70			Second Compt's.....	Oct. 26		
90	75	75	90	90	74	99	97.60	75.70	8,801			Third Auditor's.....	Nov. 1		
91	90	89	93	100	86	95	95.67	75.81	11,162.50	100		do	Nov. 1		
98	95	100	100	100	63	100	96.16	76.38	9,395.60			do	Nov. 1		
100	85	100	95	95	83	93	97.12	77.20	9,218.60			Comptroller of the Currency.	Nov. 1		
93	95	93	94	85	100	90	76.83	85.69	8,694.50			do	Nov. 2		
95	90	85	88	95	98	64	92.54	76.93	8,688.50			Fourth Auditor's.....	Nov. 2		
97	90	90	90	95	86	64	92.62	76.57	8,728.30			do	Nov. 2		
95	60	36	82	25	66	80	76.41	80.64	6,851.60			Treasurer's.....	Nov. 3		
61	90	96	95	100	82	95	97.12	84.67	10,358.30	100		First Auditor's.....	Nov. 21		
100	75	87	90	100	85	97	98.98	91.22	9,882.82	100		Commissioner of Customs.	Nov. 25		
71	100	100	97	100	100	100	97.12	86.70	9,628.60			First Auditor's.....	Nov. 25		
99	95	91	98	95	88	98	97.60	84.01	9,347.10			do	Nov. 28		
92	100	78	91	70	59	90	90.88	79.27	8,537.30			Second Auditor's.....	Nov. 28		
75	95	73	87	70	96	99	92.27	81.82	8,561.60			do	Nov. 28		

* To produce this result multiply the standing in each subject by its relative weight and then sum the products.

EXHIBIT 23.

MISCELLANEOUS, BUREAU, DIVISION, AND GENERAL QUESTIONS.

Specimens of the various office questions used in the examination of the candidates for clerkships of Classes A, B, C, D, and E, and for clerkships of Classes 1, 2, 3, and 4, in the divisions in the office of the Secretary of the Treasury and in the several bureaus of the Treasury Department.

OFFICE OF THE SECRETARY OF THE TREASURY.

- Q. I. Define the duties of the storekeeper of the superintendent's office.
- Q. II. Under what conditions, if any, may a leave of absence with pay be granted to the cabinetmakers?
- Q. III. What is required of the head of a bureau or the chief of a division in order to secure for official use supplies from the superintendent's office?
- Q. IV. Who can authorize expenditures from the appropriations: "Annual repairs, Treasury building;" "fuel, lights, and water;" "furniture and repairs of furniture;" and "contingent expenses, Treasury building?"
- Q. V. How can personal service be paid from the appropriation, "furniture and repairs of furniture, 1890?"
- Q. VI. Name the contingent expense appropriations under the control of the superintendent's office.
- Q. VII. State the process of settling accounts in case of carpets furnished by this Department to rented buildings occupied by collectors of customs.
- Q. VIII. State in a general way the manner of preparing vouchers as required by paragraph 2, section 21, "Instructions to custodians."
- Q. IX. Name ten articles properly chargeable to the appropriation, "furniture and repairs of furniture."
- Q. X. Name fifteen articles properly chargeable to the appropriation, "fuel, lights, and water."
- Q. I. State briefly and in a general way the duties performed by the superintendent's office.
- Q. II. Who alone has authority to authorize expenditures from the contingent appropriations of this Department?
- Q. III. Under what circumstances may purchases be made in the open market?
- Q. IV. Under other circumstances what is required?
- Q. V. What is required of a head of a bureau or chief of a division in order to secure for official-use supplies from the superintendent's office?
- Q. VI. In how many newspapers, published in the District of Columbia, does the law require that an order for Department supplies shall appear?
- Q. VII. In order that a disbursing officer may get credit for payment for fuel, what must accompany the voucher?
- Q. VIII. From what appropriation is all of the carpet originally purchased that is used in the Treasury building and the various buildings under its control?
- Q. IX. State the number of laborers that are provided by law for the superintendent's office, the classes into which they are divided, and the pay of each class.
- Q. X. What disposition is made of the proceeds of sales of condemned public property?
- Q. I. Describe the method of bookkeeping adopted by the superintendent's office in keeping appropriation accounts.
- Q. II. What individual accounts are kept in this office, and with what appropriations?
- Q. III. What is the preliminary step taken by the superintendent's office to advance money to a disbursing officer from the appropriations under its charge?
- Q. IV. By whom are vouchers approved paying money from the appropriation, "fuel, lights and water?"
- Q. V. By whom are vouchers approved paying money from the contingent appropriation, Treasury Department?
- Q. VI. Checks involving what appropriations are drawn in the superintendent's office?
- Q. VII. By what process is the appropriation, "furniture and repairs of furniture," reimbursed, and from what appropriation for carpet supplied the Treasury building?
- Q. VIII. Upon what are the appropriations in charge of the superintendent's office based?

Q. IX. To what appropriations are the repairs to the Treasury and Winder building property chargeable, respectively? By whom should the vouchers be approved in each case?

Q. X. What is the method adopted for perfecting the records of the Department in regard to the official correspondence of the superintendent's office?

Q. I. Name the appropriations of which the superintendent of the Treasury Department has charge.

Q. II. What is the method pursued in letting contracts for furniture and other supplies of the Department?

Q. III. A carpet rug is required for the office of the Comptroller of the Currency; the diagram of the floor shows the room to be 40 feet 1 inch long and 21 feet 6 inches wide, and it is desired to make an estimate of the cost of such a carpet rug, as the appropriation to which the expense is to be charged is very much depleted. The carpet is of Brussels, which costs \$1.08 $\frac{1}{2}$ per yard; the border is $\frac{1}{4}$ of a yard wide and costs 97 $\frac{1}{2}$ cents per linear yard; the lining in quantity is $\frac{1}{2}$ of that of the carpet and border together, and costs 4 $\frac{1}{2}$ cents per square yard; and the making and laying cost 7 cents per yard. What would be the cost of the rug laid?

Q. IV. What is the method required by the Department in shipping or forwarding carpets to public buildings located in cities west of Chicago?

Q. V. During the construction of a public building what office in the Treasury Department has it in charge and what officer has immediate supervision of it?

Q. VI. When such public building is completed what officer assumes control over it, becomes responsible for its proper care, has the control of the appointment of employés, and to whom is he directly responsible?

Q. VII. Describe the method of keeping the records of the superintendent's office.

Q. VIII. The Register's office being in need of a water cooler, describe the method to be pursued in obtaining it; and if the article be not in stock, explain in detail the course pursued to the delivery of the cooler to the Register and the payment therefor.

Q. IX. Describe in detail the steps to be taken to supply a new public building with furniture.

Q. X. If you observe tiles in one of the corridors of the Treasury building to be in a loose or broken condition or displaced, what course would you pursue to have the damage repaired? Explain in detail the steps taken by the officers of the Department and other persons to repair the damage and to pay for same.

Q. I. What duties are assigned to the division of warrants, estimates, and appropriations?

Q. II. What kind of warrant is issued in payment of an account allowed by the accounting officers in favor of a local inspector of steam vessels?

Q. III. What kind of a warrant is issued in payment of a requisition made on the Secretary of the Treasury for money appropriated for the census of the United States?

Q. IV. In whose office are accounts relating to the census of the United States audited?

Q. V. Name the different classes of warrants issued for covering money into the Treasury?

Q. VI. State approximately the largest sum as yet provided for pensions in the yearly appropriations made by Congress.

Q. VII. What comptroller certifies accounts pertaining to the Army and Navy?

Q. VIII. By whom are the accounts pertaining to internal revenue audited?

Q. IX. By whom are the accounts pertaining to the diplomatic and consular service audited?

Q. X. What is an appropriation warrant?

Q. I. Under what general heads are the receipts and expenditures of the Government published yearly?

Q. II. Give in round figures the revenue of the Government for the fiscal year 1890.

Q. III. Give in round figures the expenditures of the Government, exclusive of principal of the debt, for the fiscal year 1890.

Q. IV. In what offices are accounts of the charitable institutions in the District of Columbia audited and certified?

Q. V. In what manner do settled accounts chargeable to appropriations for the Treasury Department reach the Secretary of the Treasury for payment?

Q. VI. What is the course of a warrant for the payment of money from the Treasury after it has been issued from the warrant division?

Q. VII. For what are transfer and counter warrants issued?

Q. VIII. What class of appropriations is disbursed by engineer officers of the Army?

Q. IX. How is an agent admitted to practice before the Treasury Department?

Q. X. Where are accounts of paymasters of the Army and of paymasters of the Navy audited?

Q. I. What duties are assigned to the division of warrants, estimates, and appropriations?

Q. II. Name the different classes of warrants issued for the payment of money from the Treasury.

Q. III. Name the different classes of warrants issued for covering money into the Treasury.

Q. IV. What is a revenue-covering warrant?

Q. V. What is the fiscal year of the Treasury of the United States?

Q. VI. What class of appropriations is available only for expenditures incurred within a fiscal year?

Q. VII. What is an appropriation warrant?

Q. VIII. What papers are daily certified by the Register of the Treasury to the Secretary of the Treasury in connection with the issue of warrants?

Q. IX. What books of appropriations are kept in the warrant division to complete the work which you begin in preparing warrants?

Q. X. What is the course of a pay warrant after it has left the warrant division up to the time when a draft is drawn thereon?

Q. I. How many assistant secretaries of the Treasury are provided for by law, and what are the names of the present incumbents?

Q. II. Who is *ex officio* superintendent of the Treasury building?

Q. III. What are the duties of United States local appraisers, as defined by law?

Q. IV. How is the appraiser of customs at a port of entry appointed?

Q. V. What principal officers of the customs are prescribed by law at the port of New York?

Q. VI. What bureau officers settle the accounts of collectors of customs?

Q. VII. Under whose immediate supervision are fur seals taken in Alaska?

Q. VIII. By what authority are articles imported by foreign ministers for their own use admitted to entry free of duty?

Q. IX. What evidence is required to enable an importer to make entry of imported goods at the customs-house?

Q. X. When is an entry of imported merchandise liquidated?

Q. I. How are the values of foreign currencies calculated by officers of the customs?

Q. II. What change has been made by the tariff act of October 1, 1890, as to the estimation of the value of foreign coins?

Q. III. What change was made by the act of June 10, 1890, in the method of determining the proper classification of imported merchandise?

Q. IV. Of how many General Appraisers does the Board consist?

Q. V. Where is the Board of General Appraisers located?

Q. VI. How are questions of classification brought under their jurisdiction?

Q. VII. What change was made by the tariff act of October 1, 1890, as to drawback allowances?

Q. VIII. What change has been made by the tariff act of October 1, 1890, in the matter of allowances for damage on imported goods on voyage of importation.

Q. IX. What recourse has an importer in the event of his goods being damaged on the voyage?

Q. X. What change has been made by the tariff act of October 1, 1890, as to articles imported for the use of the United States?

Q. I. What is the Division of Customs, Secretary's Office, and what are its duties generally?

Q. II. Who signs the letters prepared in the division?

Q. III. What duties have been recently transferred from the Customs Division to the board of general appraisers at New York?

Q. IV. Under what laws are duties imposed on imported merchandise?

Q. V. What is an *ad valorem* rate of duty? Give an instance.

Q. VI. What is a specific rate of duty? Give an example.

Q. VII. What remedy has an importer, under the customs administrative act, if dissatisfied with the rate of duty levied on his importation?

Q. VIII. What are some of the different classes into which the work of the Customs Division is divided, as entered on its books and registers?

Q. IX. Under what act are customs duties now imposed?

Q. X. What is the difference between a revenue tariff and a protective tariff?

Q. I. What are the "Revised Statutes" and the "Statutes at Large" of the United States?

Q. II. To what officers are referred questions as to the bearing of the law upon customs cases?

Q. III. To what division should be referred a charge that smuggling is practiced in a certain locality?

Q. IV. Under what conditions are personal effects and household effects admitted free of duty?

Q. V. How are refunds of duty made under decisions of the courts?

Q. VI. What classes of goods are prohibited from importation under the law?

Q. VII. What course is pursued in regard to offers of compromise in customs cases?

Q. VIII. Explain what is meant by specific, ad valorem, and compound rates of duty.

Q. IX. What papers are required to be presented on the entry of merchandise?

Q. X. Explain the difference between a port of entry and a port of delivery.

Q. I. Name the dates, respectively, of the so-called customs administrative act and of the latest tariff act.

Q. II. What customs officer establishes the value of imported merchandise for the assessment of duty?

Q. III. What is meant by the liquidation of an entry?

Q. IV. What is the procedure required of importers dissatisfied with the collector's assessment of duty?

Q. V. What are the respective duties of collectors, naval officers, and appraisers?

Q. VI. What is the function of the Board of General Appraisers?

Q. VII. By whom can appeals be carried to the courts in customs cases?

Q. VIII. What is meant by the I. T. law?

Q. IX. What are the provisions of law in regard to American goods exported and returned?

Q. X. What officers have jurisdiction over the money accounts of customs officers?

Q. I. Describe the proceedings which take place in your division on the arrival of the mail.

Q. II. Describe the method of preparing and mailing the correspondence.

Q. III. How are letters filed and recorded for reference?

Q. IV. Name some of the principal subjects of correspondence.

Q. V. What is the mode of promulgating decisions of the Board of General Appraisers?

Q. VI. What questions regarding customs matters pertain to the functions of the Customs Division?

Q. VII. In what year was the last volume of customs regulations published?

Q. VIII. In what form are the Department's decisions on customs questions preserved for reference?

Q. IX. What classes of customs officers correspond with the Treasury Department through the Customs Division?

Q. X. What books are supplied to customs officers for their general guidance?

Q. I. How is a change (otherwise than by resignation or death) made in a Presidential office during the recess of the Senate?

Q. II. If a person nominated by the President fails of confirmation by the Senate—that is, the Senate does not act on the nomination before adjournment—and the President appoints that person during the recess, for how long can the person serve under the said appointment?

Q. III. How are collectors of customs, and of internal revenue, appointed, and for what terms of service?

Q. IV. How are bureau officers of the Treasury appointed? Name those appointed for limited terms and give the limit of said terms.

Q. V. To what branches of the Treasury Department do the civil-service rules apply?

Q. VI. Name the customs ports to which the civil-service rules apply.

Q. VII. By whom are deputy collectors of internal revenue appointed?

Q. VIII. Name the principal branches of service of the Treasury Department in which appointments are made through the Appointment Division.

Q. IX. If a vacancy occurs in the Secretaryship of the Treasury, what is done to fill the vacancy temporarily or until a regular appointment of a successor is made, and for how long can the temporary action last?

Q. X. Who fixes the amount and approves bonds for collectors of customs?

Q. I. What is the office designation of the deskwork upon which you are engaged?

Q. II. How are employes in the unclassified customs service appointed?

Q. III. How are employes in the classified service appointed?

Q. IV. What officers in the classified customs service are exempt from examination?

Q. V. Give briefly the classification of employes in the classified customs service.

Q. VI. For what terms of service are collectors of customs, surveyors of customs naval officers of customs, and appraisers appointed?

Q. VII. In the absence of a collector, surveyor, or naval officer, who performs their duties, and under what authority?

Q. VIII. How are the First Auditor and Commissioner of Customs made aware of the changes in the force of employes at the various customs districts?

Q. IX. In the event of a vacancy occurring suddenly in the office of any collectorship, or other chief officer of customs, what is done to protect the interests of the service in the district in which the vacancy occurs?

Q. X. How, and by whom, are the examiners for the Central Board of the Civil Service Commission selected, and what persons, under the law, may be ordered to duty on that service; how are they compensated for their services, and what is the period of their assignment to that duty?

Q. I. When a letter is written in the Appointment Division, requiring the signature of the Secretary, what course does it take until completion?

Q. II. What is done with press copies?

Q. III. What are the duties of a copyist in the Appointment Division?

Q. IV. Name the Executive Departments?

Q. V. How many kinds of copies are made of official letters written, and what are they?

Q. VI. What is done with official communications when first received in the division?

Q. VII. What is done with papers after action has been taken?

Q. VIII. After copies are made of changes in force, and authorizations in expenditures from customs appropriations, what is done with the copies?

Q. IX. What is done with the estimates of the collectors of customs for funds?

Q. X. After a requisition is drawn, what is done with it?

Q. I. Give a brief statement of the manner in which collectors of customs draw money from the Treasury for the payment of salaries and contingent expenses of their districts.

Q. II. When collectors of customs include in their estimates an allowance as commissions or fees, how is the amount claimed as said commissions or fees verified or allowed at your desk?

Q. III. When there is a vacancy in the chief office of a customs port or district, how are the salaries and contingent expenses usually paid?

Q. IV. What division issues authorizations for contingent expenses in the customs districts?

Q. V. Which branch of the service of the Treasury Department, the business of which pertains to your desk, is under Civil Service rules?

Q. VI. To what bureaus of the Department are reports made of authorizations for contingent expenses in customs districts?

Q. VII. How are supervising inspectors of steam vessels appointed?

Q. VIII. How are the salaries of employes of Steamboat Inspection Service paid?

Q. IX. How do the assistant treasurers obtain funds for the payment of salaries in their respective offices?

Q. X. For what terms of service are the assistant treasurers appointed?

Q. I. By whom are gaugers, storekeepers, and storekeepers and gaugers appointed?

Q. II. When do such appointments take effect?

Q. III. By whom are surgeons, passed assistant surgeons, and assistant surgeons appointed?

Q. IV. By whom are acting assistant surgeons and hospital stewards appointed?

Q. V. By whom are commissioned officers of the Revenue-Marine Service appointed?

Q. VI. Through what division of the Secretary's Office are the movements of the Revenue Marine directed?

Q. VII. How is the Light-House Board constituted?

Q. VIII. Who is chairman of the Light-House Board?

Q. IX. Into how many life-saving districts is the coast line divided?

Q. X. Give the name and date of act under which the compensation of district superintendents is fixed.

Q. I. How are supervising inspectors of steam vessels appointed?

Q. II. (a) How are assistant treasurers United States appointed? (b) For what term?

Q. III. Are they required to give bond?

- Q. IV. By whom are subordinates to assistant treasurers appointed?
- Q. V. Are such subordinates in the classified civil service?
- Q. VI. What is a customs estimate?
- Q. VII. (a) In case of the death of a collector of customs can the acting collector obtain funds upon a customs estimate? (b) How are bills paid pending the appointment of a new collector?
- Q. VIII. From what appropriation is fuel purchased for rented buildings used for customs purposes?
- Q. IX. How are the proper accounting officers apprised of authorizations to incur miscellaneous expenses given by the Department to collectors of customs?
- Q. X. What is a brief (as the term is ordinarily used in the Appointment Division), and what is its purpose?
- Q. I. How are appointments to the classified departmental service made?
- Q. II. What are the requirements for reinstatement of a clerk who has become separated from the service?
- Q. III. If a person holding an unexcepted place be transferred to an excepted place, is he eligible for transfer back to an unexcepted place without examination by Civil Service Commission?
- Q. IV. Under what condition may a person be transferred from an excepted place to an unexcepted place in the departmental service?
- Q. V. What is the maximum time allowed employes on account of absence with pay?
- Q. VI. If an employe is absent over thirty days in any year, the excess being on account of sickness, what is required before he can receive pay for the excessive absence?
- Q. VII. What offices or bureaus, other than Appointment Division, make appointments which are not of record in Appointment Division?
- Q. VIII. What is the designation of such appointees?
- Q. IX. How and by whom are examiners for the central board of examiners of the Civil Service Commission selected?
- Q. X. What compensation do they receive for such service?
- Q. I. Upon whose recommendation are expenditures from the appropriation, "Pay of assistant custodians and janitors," authorized?
- Q. II. Upon whose recommendation are custodians of public buildings appointed, and what condition must exist before they are eligible for appointment?
- Q. III. To what officer of the Department are all communications from custodians involving expenditures from the appropriation, "Pay of assistant custodians and janitors," sent for recommendation?
- Q. IV. State the practice of the Department in the matter of absence of persons employed and paid out of the appropriation, "Pay of assistant custodians and janitors."
- Q. V. State the character of the personal service which must be rendered to constitute an expenditure legally payable out of the appropriation, "Pay of assistant custodians and janitors."
- Q. VI. Designate the class of buildings at which the custodian and janitor service is payable out of the appropriation, "Pay of assistant custodians and janitors."
- Q. VII. From what appropriation are superintendents of construction of public buildings payable?
- Q. VIII. Describe the manner of appointment of persons employed on the construction of a public building.
- Q. IX. Describe the manner of leasing buildings for public use.
- Q. X. Describe the requirements of the law as to the incurrence of an expense in excess of an appropriation.
- Q. I. Who recommends the amounts in which principal customs officers shall be bonded?
- Q. II. Who approves the amounts in which principal customs officers shall be bonded?
- Q. III. At what classified customs port must promotions be made upon competitive examination and certification by the Civil Service Commission?
- Q. IV. Upon the disability or death of a collector of customs, upon whom does his duty devolve?
- Q. V. In cases of occasional and necessary absence, or of sickness, how may collectors, naval officers, or surveyors of customs perform their duties?
- Q. VI. Give designations of subordinate officers and employes in the classified customs service who are exempted from Civil Service examination?
- Q. VII. Give designations of the officers who take charge of the office and conduct the business of collectors, surveyors, and naval officers, during their temporary absence.

Q. VIII. Give the designations of the officers who disburse public moneys in place of collectors and surveyors, acting as collectors, when they are temporarily absent.

Q. IX. Give the designations of the officers who examine and report upon the transactions of the customs collection districts, and upon all matters requiring investigations therein, under the immediate direction of the Secretary of the Treasury.

Q. X. Designate the customs officers who are appointed by the President, by and with the advice and consent of the Senate.

Q. I. State the requirements of the law in relation to designating an officer to perform the duties of a Presidential office in the Department, in case of a vacancy caused by the death of an incumbent; what period of time may such officer serve?

Q. II. What is the average which must be attained at a Civil Service examination to make a person eligible for appointment?

Q. III. What skilled laborers are required to pass examination before appointment?

Q. IV. Name two officers of the Department who are appointed for five years?

Q. V. By whom is the Supervising Architect of the Treasury appointed?

Q. VI. Name five places in the departmental service which are excepted from examination under Civil Service rules?

Q. VII. What conditions must exist before a transfer from the departmental to the customs service can be made?

Q. VIII. Under what conditions can clerical service be performed by persons who are placed in positions designated as laborer, workman, watchman, or messenger?

Q. IX. Under what rules may substitutes be employed?

Q. X. In what manner and under what circumstances do substitutes receive regular appointments?

Q. I. What is the amount of the appropriation for "Pay of assistant custodians and janitors," for the current fiscal year?

Q. II. Upon whose recommendation are janitors, watchmen, laborers, and other employes in the assistant custodian and janitor service appointed?

Q. III. Are employes of the assistant custodian and janitor service required to take the oath of office before entering upon their duties?

Q. IV. Name the titles or official designations of the public buildings in which assistant custodian's and janitor's force is employed?

Q. V. Are custodians of public buildings paid for their services from the appropriation for "Pay of assistant custodians and janitors?"

Q. VI. Upon whose recommendation are custodians appointed in the various public buildings?

Q. VII. What items are considered and paid as incidental expenses from the appropriation for "Pay of assistant custodians and janitors?"

Q. VIII. To what officer of the Department should letters addressed to the Secretary of the Treasury requesting appointment in the assistant custodian and janitor service be sent from the mail and files division?

Q. IX. Are the salaries of the employes in the assistant custodian and janitor service specifically appropriated for? If not, by whom are they fixed?

Q. X. By whom and how are the employes in the assistant custodian and janitor service paid?

Q. I. Where are gaugers' accounts checked for the signature of the Assistant Secretary?

Q. II. By whom and under what authority are sugar inspectors appointed?

Q. III. How is the Supervising Surgeon-General of the Marine-Hospital Service appointed?

Q. IV. How are assistant surgeons appointed?

Q. V. How are passed assistant surgeons appointed?

Q. VI. By whom and under what authority may eligible persons be appointed cadets in the Revenue-Marine Service?

Q. VII. At what age may one be appointed keeper of a light-house?

Q. VIII. What is the method of appointing the officers of the light-house tenders and supply vessels?

Q. IX. What is the maximum compensation of keepers of life-saving stations?

Q. X. Who appoints superintendents of construction of life-saving stations?

Q. I. (a) How many supervising inspectors of steam vessels are provided for by law? (b) How are they appointed?

Q. II. Describe the modus operandi of appointing local inspectors of hulls and local inspectors of boilers?

Q. III. How are assistant inspectors of hulls and assistant inspectors of boilers appointed?

- Q. IV. For what term are assistant treasurers of the United States appointed?
- Q. V. How are the subordinates of the assistant treasurers outside of the Treasury Department appointed?
- Q. VI. At what cities outside of the District of Columbia may assistant treasurers be appointed?
- Q. VII. What provision may be made by an assistant treasurer for some one to act in his place in case of sickness or unavoidable absence?
- Q. VIII. (a) Is an assistant treasurer bonded? (b) What protection has the Government when some one is acting for him in case of sickness or unavoidable absence?
- Q. IX. Describe how collectors of customs ordinarily obtain funds to defray the expenses of collecting the revenue from customs?
- Q. X. Given an estimate (properly made) from a collector of customs, describe in detail each usual step of Departmental action resulting therefrom, from the receipt of the estimate until the draft is forwarded?

- Q. I. What are the principal sources from which public moneys are derived?
- Q. II. Where are the moneys of the United States kept?
- Q. III. How are public moneys deposited with a national-bank depositary secured?
- Q. IV. In what manner and how often do national-bank depositaries report to the Department deposits and balances to the credit of the Treasurer of the United States?
- Q. V. In what manner and how often do national-bank depositaries report to the Department balances to the official credit of United States disbursing officers?
- Q. VI. When are moneys technically in the Treasury so that they can be paid out only in consequence of an appropriation made by law?
- Q. VII. What signatures should appear on a revenue-covering warrant when complete?
- Q. VIII. Who designates national banks as public depositaries?
- Q. IX. What disposition is made by national-bank depositaries of public moneys deposited therewith to the credit of the Treasurer of the United States?
- Q. X. Under the law may receipts from any and all sources be deposited with national-bank depositaries? State the exceptions, if any exist.

- Q. I. To whom are accounts of receivers of public moneys rendered, and how often?
- Q. II. By whom are receiver's accounts audited and settled, and by whom confirmed?
- Q. III. Is a receiver of public moneys required to make any report to the Secretary of the Treasury? If so, state its character, how often to be rendered, and whether required by law or only by regulation.
- Q. IV. Under whose instructions are moneys collected by a receiver of public moneys disposed of?
- Q. V. On what do receivers of public moneys receive credits in their accounts for moneys deposited?
- Q. VI. Under the general regulations of the Department, how often is a receiver of public moneys required to deposit his receipts?
- Q. VII. To whose credit are receipts from sales of public lands deposited when paid into the general Treasury?
- Q. VIII. How are certificates issued for deposits by a receiver of public moneys on account of sales of lands, and how is the set disposed of?
- Q. IX. What certificates of deposit, if any, are receivable in payment for public lands?
- Q. X. What evidence has the Secretary of the Treasury, other than the statement of the receiver of public moneys, that the amount reported by him as on hand at the end of the month is correct?

- Q. I. Under what letter should a communication to Joseph J. Cooke, collector of customs at Brownsville, Tex., be indexed in the record of letters sent?
- Q. II. Under what letter should a communication from Geo. L. Johnson, collector of internal revenue, Tenth district, Ohio, be indexed in the record of letters received?
- Q. III. How should a Department letter appointing a committee be indexed?
- Q. IV. Name the appropriation from which a bill for transportation of standard silver dollars from the assistant treasurer United States at Cincinnati, Ohio, to a bank or individual at Chillicothe, Ohio, is payable?
- Q. V. Name the appropriation from which a bill for transportation in July, 1888, to an assistant treasurer United States, for deposit, of moneys collected by a collector of customs, is payable?
- Q. VI. Name the appropriation from which a bill for actual and necessary expenses of an employé of the Department assisting in the examination of a subtreasury office is payable.

Q. VII. State what action is taken upon the official bond of a collector of internal revenue as disbursing agent when received in the Division of Public Moneys?

Q. VIII. What officials approve the official bond of an assayer in charge of a United States assay office, and who is the custodian of the bond when completed?

Q. IX. Who designates national banks as depositories of public money?

Q. X. How are public moneys deposited with national-bank depositories secured? Select and answer ten questions.

Q. I. State the general duties assigned to that branch of the division in which you are employed.

Q. II. To which office of the Department must the holder of a called bond present it for redemption?

Q. III. In what respect do registered United States bonds differ from coupon bonds?

Q. IV. What rate of interest per annum do the United States refunding certificates bear? How can the interest be realized?

Q. V. Give the detailed history of a coupon bond passing through the office to which it is presented for exchange into a registered bond.

Q. VI. How are the original issues of the bonds of the United States, under the several authorizing acts of Congress, divided?

Q. VII. How are the registered bonds of the United States transferred?

Q. VIII. Give the nature of the work assigned to the currency branch of the Loan Division in which you are employed.

Q. IX. Describe in detail the duties of your desk.

Q. X. From whom does the Secretary receive securities for destruction? Describe those received from each office, and give the technical name by which the (paper) securities circulating as cash are known in the office; also state what, if any, securities are destroyed beside those delivered to the division.

Q. XI. State the kind and description of paper used for each class of securities, where and by whom made, and give the legal restrictions imposed by law.

Q. XII. By whom are the different securities issued by the Department printed? and what check has the Government against illegal issue?

Q. XIII. The Secretary bought of the present contractors 10,000 sheets of paper, size 8½ by 13½, for United States notes; he ordered 5,000 sheets of check paper, size 14 by 17, to be cut and transferred for United States notes; 5 per cent was mutilated by the printer, 1,000 sheets were destroyed as blank, and the balance was turned over to the proper officers as perfect.

Put the transaction on the journal, use fictitious dates, but do not post to the ledger. (As blank paper.)

Q. I. Give, in your own way, and order the names of the different kinds of securities that are received by the Division of Loans and Currency from the Treasurer of the United States for count and verification.

Q. II. Give the distinctions made in the Division of Loans and Currency in the designation of the national-bank currency that is received from the Comptroller of the Currency.

Q. III. What national-bank currency is received from the Comptroller of the Currency that does not appear in the cash accounts? Why is it received by this division? What disposition is made of it? Why is it destroyed?

Q. IV. This division received from the proper officer \$390 in notes issued by the First National Bank, of Middletown, N. Y. You can assume dates, then make the proper journal entries, showing the necessary transactions, to show the final disposition of the notes by this office.

Q. V. How many witnesses are necessary to verify the destructions of the notes of banks that have gone into liquidation, or have failed, or that are destroyed under the act of July 12, 1882, or whose charters have expired? And what officers or other bodies do they represent?

Q. VI. A committee is to be appointed to take an inventory of the dies, rolls, and plates in the office of the custodian, in the Bureau of Engraving and Printing. What offices should be represented on that committee? by whom would the committee be appointed? and what, in general, would be the duties assigned to it?

Q. VII. A committee is to be appointed to count and verify the stamps in the stamp vault of the Commissioner of Internal Revenue. Who would appoint the committee? What offices should be represented? How would the chairman of the committee verify his count with the records? Explain the work of verification in detail.

Q. VIII. A contract is to be drawn between the Department and a contractor for the manufacture of distinctive paper for United States notes, silver certificates, national-bank currency, and coin certificates. State some of the essential conditions of the contract usual in such documents, the condition imposed by law, and the amount of the bonds exacted by the Department.

Q. IX. When was the first distinctive paper made for the printing of United States securities? By whom was it made? What were its distinctive features? What securities were printed upon that paper? When, and by what authority, was it abandoned?

Q. X. Who is the present contractor for making the distinctive paper for notes, certificates, bonds, checks, etc.? When did that contractor first contract for making such paper? What changes have been made in that paper from its first production to the present time? What are its essential distinctive features? What securities have been printed on that paper? What are the penalties imposed by law for having in unlawful possession, for imitating, or for unlawfully using such paper?

Q. I. By whom is the distinctive paper for internal-revenue stamps made? Where is the establishment of the manufacturer located? What are the distinctive features of the paper?

Q. II. To what office are the perfect sheets of internal-revenue stamps delivered for issue?

Q. III. To what office are the imperfect sheets of internal-revenue stamps spoiled in printing delivered?

Q. IV. Explain in your own way what is done with the imperfect sheets.

Q. V. Enumerate the stamps used by the Treasury Department (other than postage stamps) that are not printed on a distinctive paper. State what they are used for, and to what office they are delivered by the printer.

Q. VI. How many kinds of strip-tobacco stamps are in use by the Treasury Department, and what are they?

Q. VII. What redeemed United States securities are received in the branch of the division in which you are employed, and from whom are they received?

Q. VIII. When the paper for one class of stamps is no longer required, to what account is it debited and credited in case of transfer?

Q. IX. Ten thousand perfect sheets of \$20 United States notes have reached the United States Treasury for issue, and have been issued and redeemed. Trace, by proper entries in the books of the Division of Loans and Currency, all the official transactions, including the manufacture of the paper, involved in accomplishing the result.

Q. X. On July 1, 1889, the Department ordered of the contractor 60,000 sheets of internal-revenue paper for 16-ounce tobacco stamps, size 13 by 18½ inches. The paper was delivered to the proper office August 20, 1889, and immediately shipped to the Department, where it was received August 25, 1889. November 25, 1889, the Bureau of Engraving and Printing made a requisition for 5,000 sheets of 16-ounce tobacco-stamp paper. On December 12, 1889, 4,750 sheets of perfect 16-ounce tobacco stamps were delivered to the proper office, and on December 15, 1889, the sheets spoiled in printing were delivered to the proper office, from which they were delivered to the person authorized to give them the final count, December 31, 1889, and were destroyed January 10, 1890. On January 10, 1890, 8,000 sheets of 16-ounce tobacco-stamp paper was cut to tax-paid stamp paper, size 9½ by 13 inches. January 17, 1890, the Bureau of Engraving and Printing made a requisition for 3,000 sheets of tax-paid stamp paper, 9½ by 13, of which 86 sheets were found unfit for printing, and returned to the paper room to be exchanged. These were delivered January 18, 1890, for destruction, and the certificate for the destroyed sheets was dated January 27, 1890. The perfect sheets of the tax-paid stamps, 2,930 in number, were delivered to the proper office February 12, 1890, and those spoiled in printing were delivered February 14, 1890, were receipted for February 28, 1890, and the certificate of destruction was signed March 13, 1890.

Put the foregoing-described transactions on the books of the Division of Loans and Currency and prepare a trial balance.

Q. I. Describe the paper used for printing silver certificates.

Q. II. Describe the paper used for printing internal-revenue stamps for tobacco, etc.

Q. III. In what respect does the paper used for printing United States checks differ from that used for silver certificates?

Q. IV. In the examination of internal-revenue paper, what defects are deemed sufficient for its rejection as unfit for printing?

Q. V. What is the size of the largest internal-revenue paper, and what stamps are printed thereon?

Q. VI. What kinds of redeemed money are counted and examined in the Loan Division?

Q. VII. Which half of the notes and certificates comes to the Loan Division, and what office receives the other half?

Q. VIII. Whose portraits appear on the one and the two dollar silver certificates?

Q. IX. How are counterfeit notes usually distinguished from genuine ones?

Q. X. What is the color of the backs of the national-bank notes, series of 1882?

Q. I. How many vessels are there in the Revenue-Cutter Service at the present time?

Q. II. At what ports on the Atlantic Ocean and Gulf of Mexico are they stationed?

Q. III. At what ports on the lakes?

Q. IV. At what ports on the Pacific Ocean?

Q. V. What revenue vessels make long voyages annually and for what purposes?

Q. VI. At what ports are the vessels stationed which perform special winter cruising by direction of the President?

Q. VII. Name the grades of commissioned officers in the Revenue-Cutter Service.

Q. VIII. By whom are they commissioned and how?

Q. IX. How are appointments made in the Revenue-Cutter Service of lieutenants and assistant engineers?

Q. X. When are members of the crews of revenue vessels entitled to the benefit of the pension laws?

Q. I. Through what persons are orders sent to the commanders of revenue vessels in ordinary cases?

Q. II. Describe the system of book-marking in use in the Revenue Marine Division.

Q. III. Describe the number, kind, and size of flags allowed a new revenue vessel of the first class on going into commission.

Q. IV. Describe the revenue ensign.

Q. V. Describe the revenue pennant.

Q. VI. Describe the national ensign.

Q. VII. How many commissioned officers are there in the Revenue-Cutter Service?

Q. VIII. Give the rates of compensation of the officers when on duty.

Q. IX. Give the rates of compensation of the officers when not on duty.

Q. X. If you should be promoted to Class 1, September 10, what would be your compensation for the month of September?

Q. I. When was the Revenue-Cutter Service instituted?

Q. II. Name some of the duties of this service.

Q. III. How are supplies for revenue vessels obtained?

Q. IV. For what objects are contracts prepared in the Revenue Marine Division?

Q. V. Give the process used in executing the contracts—how they should be signed, and by whom approved.

Q. VI. When are revenue vessels to be used in towing?

Q. VII. By whom are the complements of crews of revenue vessels determined?

Q. VIII. What is the law respecting the use of revenue vessels for private purposes?

Q. IX. Are officers of the revenue cutters officers of the customs?

Q. X. At what distance from the coast are revenue marine officers authorized to board vessels bound for the United States?

Q. I. State the difference between the Treasury Department and the Secretary's Office.

Q. II. Mention some kinds of business in charge of the Miscellaneous Division that come directly to the Secretary without the intervention of any bureau?

Q. III. What is the rule of the Department for the care and preservation of records, documents, letters, or papers of all kinds?

Q. IV. What is the tax levied by the immigration act?

Q. V. What classes of immigrants are excluded by that act?

Q. VI. How can these prohibited classes get into this country without legal hindrance?

Q. VII. In what ports were contracts made with State commissioners or officers for the supervision of immigration matters?

Q. VIII. What change in immigration matters has recently been made at the port of New York by the Secretary?

Q. IX. What is the object of the alien contract-labor law?

Q. X. What is the penalty for importing alien immigrants under contract?

Q. I. Under what sections of the Revised Statutes are compromise cases sent to the Miscellaneous Division of the Secretary's Office for the Secretary's action?

Q. II. What are the principal requirements of these sections?

Q. III. What is the work of the Miscellaneous Division in each case?

Q. IV. Under what sections of the Revised Statutes, and for what purposes can the Secretary issue permits for the withdrawal of alcohol and distilled spirits without payment of internal revenue? Withdrawal from what?

Q. V. Under what section can the Secretary abate or refund the tax on distilled spirits, and for what causes?

Q. VI. What is the work of the Miscellaneous Division in cases of this kind?

Q. VII. What section allows drawback of internal-revenue tax on distilled spirits, and how is the amount of drawback in any particular case determined?

Q. VIII. What is the work of the Miscellaneous Division in cases of this kind?

Q. IX. Under what section and what circular are awards made to informers in internal-revenue cases, and what is the maximum allowance?

Q. X. State some other kinds of business that come from the Office of Internal Revenue to the Miscellaneous Division for the action of the Secretary.

Q. I. How does business reach the Miscellaneous Division of the Secretary's office? How registered and how distributed?

Q. II. Mention the kinds of business assigned to the Miscellaneous Division which come directly to the Secretary of the Treasury without the intervention of any bureau in the Treasury Department.

Q. III. Mention the kinds of business which come to the Miscellaneous Division for the Secretary's action from bureaus in the Department.

Q. IV. Which are the so-called remission sections in the Revised Statutes, and what class of cases comes to the Miscellaneous Division under these sections?

Q. V. What sections of the Revised Statutes authorize the Secretary to fix and allow fees for United States attorneys? And what is the work of the division in preparing such claims for his action?

Q. VI. What section of the Revised Statutes allows drawback of internal-revenue tax on distilled spirits which have been exported? How does a claim for such drawback reach the Secretary for his action? And what is the work of the division in preparing these cases?

Q. VII. When spirits have been exported with the benefit of drawback of the internal-revenue tax, upon what gauge should the tax be computed?

Q. VIII. Which auditor passes upon all internal-revenue accounts requiring the approval of the Secretary?

Q. IX. Can the Secretary abate or refund the internal-revenue tax on distilled spirits? If so, under what section of the Statutes and for what causes?

Q. X. For what purposes may the Secretary issue permits for the withdrawal of alcohol and distilled spirits without exacting the payment of the internal-revenue tax, and to what uses are spirits so withdrawn limited?

Q. I. State the difference between the Treasury Department and the Secretary's office.

Q. II. What is the rule of the Department for the care and preservation of records, documents, letters, and papers of all kinds?

Q. III. How is information or evidence contained in Department records or files furnished to Congress, and how to courts?

Q. IV. What are the requirements of Department Rule XII as to applications by individuals for information or for copies of papers?

Q. V. What general rule governs in the Secretary's office on an application to reopen and rehear a case which has been decided or adjudicated by a predecessor?

Q. VI. State the class of claims that were adjudicated by the commissioners of claims (southern claims); also state where the records of said commissioners are now on file.

Q. VII. What kind of evidence does the Department of Justice call for in cases pending in the Court of Claims for payment for stores and supplies alleged to have been taken by the Union army during the rebellion?

Q. VIII. For what purposes are the custom-house records and files from the year 1789 to 1861 now in the custody of the Treasury Department?

Q. IX. What purpose is subserved by the preservation in this Department of the books and papers known as the "Confederate archives?"

Q. X. What authority has the Secretary to consider an offer to compromise any civil or criminal suit arising under the internal-revenue laws?

Q. I. What is done by your division before it gives a final receipt to the Bureau of Engraving and Printing for cigars, cigarettes, liquor, and opium stamps?

Q. II. How are the above stamps forwarded to customs officers?

Q. III. For what purpose are the above stamps used?

Q. IV. What records are kept in your division of the above stamps, and what reports are required?

Q. V. What freight bills and what authorizations for expenditures does your division act upon?

Q. VI. What references are now signed by the chief of your division?

Q. VII. What advantage is there in having letters—manuscripts and others—of your division copied (written) into a book in that division?

Q. VIII. What are the principal matters treated in above correspondence?

Q. IX. What letters other than manuscripts are copied into blank books in your division?

Q. X. What "form letters" in your division are simply press-copied in books?

Q. I. What desirable results are obtained by the Department purchasing stationery in bulk and issuing it to officers instead of permitting each officer to buy his own supplies?

Q. II. What results are obtained by the Department printing and issuing books and blanks to customs officers?

Q. III. Are specific appropriations for stationery made for the entire Department, including "outside offices," or is the Department reimbursed from the general appropriations of outside (of Washington) offices for stationery issued to them?

Q. IV. To whom are awards for furnishing stationery made—to the lowest bidder on all the items aggregated, or to the lowest bidder on each article?

Q. V. What exception is there to the general rule that the Public Printer shall furnish both material and labor in filling requisitions; or, what material does the Department furnish that officer to be printed upon and returned?

Q. VI. After a requisition has been made on the Public Printer, what must that officer submit and the Department approve before any expense can be incurred?

Q. VII. What is done with bills for printing, etc., sent to your division by the Public Printer?

Q. VIII. What must be obtained from the Secretary before an advertisement can be legally published in a newspaper for the Department?

Q. IX. Are appropriations now made for the Secretary's office as a whole, or for divisions separately?

Q. X. Which Assistant Secretary has direct supervision of the work of your division?

Q. I. In what manner is stationery sent to Treasury officers outside of the city of Washington?

Q. II. In what manner are blank forms and blank books sent to officers of the customs service?

Q. III. How is the greater part of the stationery received and used by the Department purchased?

Q. IV. Before stationery is placed in stock, what is required to be done with it?

Q. V. What steps are taken, and how often, to ascertain the condition and value of the stock on hand?

Q. VI. What is the regulation in regard to shipping ink and mucilage?

Q. VII. In what manner are customs cigar and liquor stamps shipped to customs officers?

Q. VIII. When a requisition is received from, say, the Treasurer of the United States, for stationery, give the usual manner of filling it from the time received till it is ready to be recorded.

Q. IX. When a requisition is received from, say, the collector of customs, New York City, for stationery, give the manner of filling it from the time received till it is ready to be recorded.

Q. X. When an officer denies having received, say, for instance, one dozen penholders, which it is claimed were sent, what proof can the division present that the articles were sent?

Q. I. What are the duties performed in the Records, Files, and Mail Division of the Secretary's office?

Q. II. What classes of papers are charged to the Customs Division for action?

Q. III. To what division are papers pertaining to the bonding of railroad lines, for the transportation of merchandise in bond, sent for action?

Q. IV. To what division are applications for duplicate checks sent?

Q. V. Give as nearly as you can the organization of the office of the Secretary of the Treasury and the duties pertaining to each division.

Q. VI. Where would you refer a letter in regard to the transportation of goods in bond?

Q. VII. What disposition is made of the letters charged to the various divisions of the Secretary's office after having served their purpose?

Q. VIII. Where are all press copies of letters originating in the Secretary's office filed; what course is pursued in regard to them?

Q. IX. Where is the final resting place of all copies (written or press) of letters originating in the Secretary's office?

Q. X. A letter is received relative to counterfeiting the paper money of the United States, and the circulation of spurious gold and silver coins; to what officer should it be referred for direct action?

Q. I. To what divisions of the Secretary's office are compromise cases sent, and what class to each?

Q. II. To what division are requisitions for flags for public buildings and revenue boats for use of collectors of customs sent?

Q. III. To what office would you refer a claim for bounty?

Q. IV. Where would you send a letter from the Secretary of State advising this Department of the receipt by him of information from the United States consul at Timbuctoo that cholera had broken out there?

Q. V. A letter is received making inquiries relative to the service of a soldier in the war of 1812; to what office should it be referred?

Q. VI. A letter is received relative to the expenses of the World's Columbian Exposition; to whom should it be referred?

Q. VII. A letter is received relative to the amount of money paid to seamen on account of prize money paid for the destruction of one of the ships of an enemy during one of the wars of the United States; to what office should it be referred?

Q. VIII. A letter is received relative to the distinctive paper on which United States securities are printed at the present time; to whom should the letter be referred for direct reply?

Q. IX. A letter is received relative to the changes in the weights of the gold and the silver dollar; to whom should it be referred?

Q. X. A letter is received to the aggregate cost of the war of the rebellion as shown by the books of the Department; to whom should it be referred for reply?

Q. I. Name three of the appropriations under the control of the Chief Clerk, Treasury Department?

Q. II. After the revision of accounts by the First Comptroller, to what office are they sent for file?

Q. III. When a citizen writes to the Treasury Department inclosing the required amount for a passport to travel abroad, to whom should it be referred?

Q. IV. To whom would you send a request for necessary repairs to buildings in this city occupied by Treasury officials?

Q. V. By whom are national-bank examiners appointed?

Q. VI. Who has supervision of matters pertaining to the clearance, entrance, and admeasurement of vessels?

Q. VII. What division has supervision of matters relating to the importation and deportation of Chinamen?

Q. VIII. Why is a requisition for a safe for use of customs officers, occupying rented buildings, sent to the Appointment Division?

Q. IX. Under regulations now in force, to what division would you send an application from a customs officer for authority to incur an expense for post-office box rent?

Q. X. When the Commissioner of Internal Revenue recommends the return of money deposited in offer of compromise, to what division should it be charged on the books of the Mail and Files Division?

Q. I. Where would you send a requisition from a collector of customs for a national flag?

Q. II. What class of papers are referred to the Bureau of Immigration?

Q. III. When a call is made by the Court of Claims for information as to the loyalty of a claimant, to what division should it be referred?

Q. IV. Does the First or Second Comptroller revise the accounts passed by the Second and Third Auditors?

Q. V. Who audits the accounts for the transportation of destitute American seamen?

Q. VI. In what office are filed the official bonds of the collectors of customs?

Q. VII. What division is charged with the examination of reports of comparative tests of sugar by the polariscope?

Q. VIII. Out of what appropriation would a bill be payable for water furnished for use of the court-house and post-office in New York?

Q. IX. A letter is received reporting that goods have passed through a custom-house at an undervaluation; where should it be referred?

Q. X. To whom would you refer a letter from a United States consul notifying the Secretary that he has drawn on him on account of salary?

Q. I. What office would authorize the purchase of scales for the use of customs officers?

Q. II. What division has supervision of matters for the detection and prevention of frauds?

Q. III. What division authorizes an assistant treasurer to purchase coin scales for his office?

Q. IV. When a merchant appeals from the decision of a collector of customs in assessing excessive duty, to what division is the appeal charged?

Q. V. Under whose supervision is the Report of Commerce and Navigation prepared?

Q. VI. Name two of the appropriations under the control of the Supervising Architect.

Q. VII. What division furnishes officers under the control of the Treasury Department with the Official Register of the United States?

Q. VIII. In what bureau is the list of merchant vessels prepared?

Q. IX. What division affixes the Treasury seal to papers prepared by the Department for authentication?

Q. X. What office should investigate the matter of steamboat collision occurring on inland waters through the negligence of the officers of the vessel?

Q. I. Name the divisions in the office of the Secretary of the Treasury.

Q. II. What division has charge of matters pertaining to the bonding of warehouses for the storage of dutiable merchandise in bond?

Q. III. What division has charge of questions relating to appointments and removals?

Q. IV. What division has charge of questions relating to the sale, purchase, and redemption of Government bonds?

Q. V. What division is charged with the prevention and detection of frauds on the customs revenue?

Q. VI. When can an officer of the United States receive special compensation for services relating to seizure of imported merchandise?

Q. VII. When can a person not an officer of the United States receive special compensation in relation to frauds on the revenue?

Q. VIII. In what division are estimates of appropriations prepared for the use of Congress?

Q. IX. When an importer of merchandise claims that he has paid more duties than the law requires, and appeals to the Secretary for redress, what division passes upon the subject?

Q. X. By whom and under whose instructions are examinations of books and accounts of collectors of customs made?

Q. I. How should a letter to the President of the United States be addressed?

Q. II. How should an official letter to the Secretary of State be addressed?

Q. III. What officers are under the direction of the Supervising Special Agent?

Q. IV. What is first done with the official reports received in the Division of Special Agents?

Q. V. After action has been taken, what is done with the reports?

Q. VI. What is done with a report from a special agent relating to the business of other divisions?

Q. VII. What disposition is made of press copies of letters sent out?

Q. VIII. What is done in the Division of Special Agents with bonds of common carriers which have been approved?

Q. IX. How many classes of bonded common carriers are there? Name them.

Q. X. How are bonded cars secured?

Q. I. What officers are under the direction of the Division of Special Agents?

Q. II. How many special agents are there, and what is their compensation?

Q. III. What action will be taken in the Division of Special Agents on a report of misconduct of a customs officer?

Q. IV. What is done with press copies of letters in the Division of Special Agents?

Q. V. What are the bonded warehouses?

Q. VI. What is the difference between warehouses of class 2 and those of class 3?

Q. VII. What are manufacturing warehouses?

Q. VIII. What officers have charge of bonded warehouses, and how are they compensated?

Q. IX. What are bonded common carriers?

Q. X. How many classes of bonded common carriers are there?

Q. I. Describe the duties of special agents of the customs service.

Q. II. When merchandise is seized by special agents, what disposition do they make of the goods?

Q. III. In what manner may an importer be relieved from payment of duties on goods destroyed by accident while in bond?

Q. IV. In the event of the loss of checks for salary while in transmission through the mails, what proceedings are required before duplicate checks are issued?

Q. V. Which of the accounting officers of the Department audit accounts of customs officers?

Q. VI. When can special compensation for services relating to seizure of imported merchandise be paid to customs officers?

Q. VII. What is necessary to secure free entry of domestic goods exported and returned to the United States?

Q. VIII. The duty on cigars is 25 per cent ad valorem and \$4.50 per pound. What would the duties amount to on a consignment of cigars purchased for \$65 per M and weighing 14 pounds per M?

Q. IX. What protection other than the bond of the proprietor of the warehouse has the Government for duties due on imported goods stored in warehouse?

Q. X. What division of the Secretary's office has supervision of the expenditures under the appropriation for defraying the expenses of collecting the revenue from customs?

Q. I. Name the several bureaus of the Treasury Department.

Q. II. What are the duties of the Customs Division of the Secretary's Office, and of the office of the Commissioner of Customs?

Q. III. What is the difference between bonded warehouses of classes 3 and 6?

Q. IV. What action is taken in cases where special agents discover deficits in the accounts of collectors of customs.

Q. V. Should a special agent report that commerce on navigable waters is obstructed by a corporation or firm, what action would be taken on said report?

Q. VI. What are the conditions specified in the bonds of common carriers of dutiable goods in bond?

Q. VII. How many classes of bonded warehouses are there, and what are the means of supervision exercised over them by the Treasury Department?

Q. VIII. What classes of officers are under the direction of the Division of Special Agents?

Q. IX. How often, under the regulations of the Department, are examinations of custom-houses required to be made by special agents?

Q. X. What is the scope of such examinations and in what manner are the reports thereon made up?

Q. I. By what authority are ports of entry or delivery created?

Q. II. Upon what conditions are Chinese permitted to enter the United States?

Q. III. When Chinese are found to be unlawfully in the United States what disposition is made of them?

Q. IV. Name eight of the principal ports of entry and a similar number of ports of delivery.

Q. V. What is the official title of the chief customs officer at Omaha, Nebr.

Q. VI. How is the dutiable value of imported merchandise ascertained?

Q. VII. If an importer is dissatisfied with the appraisement of his goods, what remedy has he?

Q. VIII. What is meant by the classification of merchandise under the tariff laws?

Q. IX. By whom is such classification made primarily?

Q. X. If an importer is dissatisfied with the classification so made, what is his remedy?

Q. I. Where are the checks used by the disbursing officers of the Treasury Department printed?

Q. II. How is the paper on which disbursing officers' checks are printed distinguished from plain paper?

Q. III. Name the places at which the disbursing clerk of this office has funds on deposit?

Q. IV. A clerk of Class E (\$1,000) was appointed November 3, 1889, and was promoted to Class 1 November 12, 1889, and to Class 2 November 27, 1889?

Required: His pay for November, 1889. (Use table.)

Q. V. A clerk of Class 4 was absent during November seven days without pay. Compute his salary for the month with a pay table.

Q. VI. How does the disbursing officer obtain his funds for the payments made through his office?

Q. VII. Name five bureaus the clerical force of which is paid by this office?

Q. VIII. Name the different kinds of money used by this office in its official payments, besides gold notes.

Q. IX. How is the paper on which silver certificates are printed distinguished from the United States check paper?

Q. X. What officers of the Treasury Department audit and revise the pay rolls of the clerical force paid by this office?

Q. I. In case of a lost check, what steps should be taken by the party in interest to procure a duplicate.

Q. II. What course is taken by the Department previous to the issue of duplicate check?

Q. III. The disbursing clerk has \$10,000 on account of a certain appropriation; he disburses \$750 and deposits \$25 to the credit of the appropriation to meet an account referred to the Auditor for settlement. State the account on the accompanying blank, and use the additional accompanying blank.

Q. IV. How often are accounts rendered by the disbursing clerks?

Q. V. What process do accounts pass through before final settlement, and where are they finally filed?

Q. VI. Take the accompanying account of checks paid by the assistant treasurer at (—) and examine the reported balance.

Q. VII. Fill the accompanying blank pay receipts; one for an advance of \$35, and one for twenty-seven days' pay of a second-class clerk for November, 1889, and show the process by which the roll is prepared for payment.

Q. VIII. In case of an erasure or alteration of a check by a disbursing officer, what action is taken by him?

Q. IX. Where are the checks issued by the disbursing clerk of this office finally filed?

Q. X. Upon what authority and upon whose approval are payments made to the clerical force of the Coast and Geodetic Survey?

Q. I. Give titles and uses of blanks provided by the Chief of the Secret-Service Division for the use of employes (limited to lettered forms).

Q. II. Give names of cities known as headquarters of officers in charge of districts, exclusive of Washington, D. C.

Q. III. Upon what character of work may agents expend money and expect reimbursement from the appropriation made by Congress for sustaining the operations of this division?

Q. IV. How many kinds of circular letters are printed giving information to the public? Give a general outline of the information the circulars contain.

Q. V. Name the titles of the employes in the field?

Q. VI. To whom do agents having charge of districts report? How often and through what medium? What time and subjects should be embraced in each report? What matter *must not* be reported, and what final disposition is made of all such reports?

Q. VII. To whom do agents not having districts in charge report and what use is made of such reports?

Q. VIII. State how agents in the field are held responsible for counterfeit notes, coin, and other property taken by them from criminals or surrendered to them by other persons?

Q. IX. What is the final disposition of all counterfeit notes and coin coming into the possession of the Government through the medium of this division?

Q. X. How are the accounts of the agents made up and prepared for the approval of the Assistant Secretary?

Q. I. State what rules should govern in indexing reports.

Q. II. What other information should be noted for the records?

Q. III. Should an operative be unable to write his reports or accounts, who may be requested to write the same for him?

Q. IV. If a person makes counterfeit money in the western district of Pennsylvania and is arrested in the southern district of New York with counterfeit money in his possession, in what district should he be indicted, and for what offense?

Q. V. If you were detailed to make an investigation for the Treasurer of the United States, to whom would you address your report and what expenses would you embody in said report?

Q. VI. When a record is incomplete, in some of its details, what are the duties of the record clerk in such a case?

Q. VII. "Facts known, and alleged of life record," what information would you enter under this heading in "Description and information of criminals?"

Q. VIII. When is the criminal record of a person finally closed in our books?

Q. IX. A person not already indicted is arrested in the act of making counterfeit money by an agent of this service; recite agent's proper action in the case from time of arrest up to day of trial.

Q. X. Fill the accompanying blank form "A" with the details of a supposititious case.

Q. I. State what rules should govern in indexing reports.

Q. II. What other information should be noted for the records?

Q. III. An informer purchases for evidence from John Brown in St. Louis, Mo., twenty counterfeit silver dollars; Brown is subsequently arrested in New Orleans, La., for the offense of selling counterfeit money. In briefing inventory of the property what district and State should be entered as the place of trial and what crime charged?

Q. IV. An inventory of counterfeit money shows that the same was purchased of John Doe by Richard Roe, and by Roe turned over to Operative Abbott, who in turn delivers the evidence to United States Attorney Shields. In entering this inventory in the "Index of inventories of property," what names should be used?

Q. V. After the above entry has been made, what names should be checked thus?

Q. VI. How many pages should constitute a volume of an operative report?

Q. VII. If an operative's report should be written by a hand unknown to you, what would be your duty in the premises?

Q. VIII. What disposition would you make of original correspondence addressed to operatives accompanying their reports when not needed for filing in chief's office?

Q. IX. For what purpose is the "Register of peculiar marks of criminals and suspected persons" kept?

Q. X. What suggestions have you made for improving the methods employed in performing the official duties which specially engage your attention?

SUPERVISING ARCHITECT.

Q. I. For what purpose are inverted arches used in foundations?

Q. II. State the approximate thickness at bottom of a retaining wall sustaining a bank of loose earth 18'-0" high.

Q. III. Describe briefly the construction of a fireproof building.

Q. IV. Two forces of 6 tons each are exerted at right angles against a point. What amount and direction of force is required to keep the point in equilibrium?

Q. V. For what strains must a truss rafter be calculated on which the purlins rest at intermediate points between joints?

Q. VI. What lead is generally allowed on good brickwork?

Q. VII. What form takes the equilibrium curve of a girder uniformly loaded?

Q. VIII. A rectangular wooden beam is to be cut in the middle to allow the passage of a pipe. Where would you cut the beam, at top, middle, or bottom?

Q. IX. A wooden beam, 4 inches wide by 6 inches deep, carries safely a center load of 700 pounds. What center load will a beam of the same material, 4 inches wide by 12 inches deep, carry?

Q. X. What is the maximum deflection allowed in floor beams which carry a plastered ceiling underneath?

Q. I. A beam is loaded in center with 50 tons; how much will another beam of the same section material and span bear, if the load is equally distributed and the factor of safety is 4?

Q. II. The effective load of a column is 16 tons, 5 feet from support (A) upon a beam, what will be the transmitted load on (A) and (B) from same, no other load being considered, the span being 20 feet?

Q. III. Draw a cast-iron base, or shoe, or lug, to spread or distribute a heavy load on granite cap of a brick pier without calculating thickness of iron, when it is necessary to have the bottom plate 4 feet square and 2 inches thick, and the column resting on it being 20 inches diameter with 2 inches shell thickness; draw plan, elevation, and section in $\frac{1}{4}$ " scale.

Q. IV. Draw a sketch in pencil of a gargoyle, in 1" scale.

Q. V. Draw a sketch in pencil of a wrought-iron finial, 4 feet high, in 1" scale.

Q. VI. Draw a sketch by free-hand of a dormer window directly in perspective, without constructing it in perspective.

Q. VII. Construct in accidental perspective a single point located 50 feet above the perspective horizon, 30 feet from the picture plane, and 10 feet to the right of a line at right angle to the picture plane in plan drawn from the point of sight, thus. Either construction, with or without ground plan, will be accepted if correct. (Scale, 16 feet to 1 inch.)

Q. VIII. Mark with red ink all members of the truss (diagram below) which are under compressive strain.



Q. IX. If a column, which has a shell of 20 square inches sectional area, is to rest upon a plate girder, of which the webs are $\frac{3}{8}$ " thick each, what provision will you make on the girder for a safe support.

Q. X. Draw a sketch by free-hand of a column bearing the Tuscan character. (It is not required to draw it exactly according to the measurements of Vitruvius or Vignola.)

Q. I. When was the force of employes in the office of the Supervising Architect placed within the operations of the civil service rules and regulations?

Q. II. From what branch of the Federal Government is authority derived for the construction of public buildings under the control of the Treasury Department?

Q. III. In what Federal officer is the authority vested for the construction of a public building under the control of the Treasury Department?

Q. IV. Under what authority does the Supervising Architect act in matters pertaining to the construction of public buildings under the control of the Treasury Department?

Q. V. Under the supervision of what chief of division of what Department are estimates for appropriations classified, compiled, indexed, and printed before they are transmitted to Congress?

Q. VI. Through what Federal officer are all estimates for appropriations transmitted to Congress?

Q. VII. When does a specific appropriation for work on a public building under the control of the Treasury Department become available?

Q. VIII. When does a "general appropriation," such as for repairs and preservation of public buildings, become available?

Q. IX. After acquisition by the United States of title to land for a site for a public building, under the control of the Treasury Department, what must be done before expenditures can be made on account of the appropriation for the construction of the building?

Q. X. Before an award of contract is made by the Supervising Architect under proposals received through invitation by public advertisement, what must be done?

Q. I. How wide should the concrete course be to support a wall which transmits a load of 15 tons per lineal foot, when the ground will resist safely a pressure of 2 tons per square foot?

Q. II. How thick should a brick wall be if the brickwork resists safely 9 tons per square foot?

Q. III. Draw a section showing connection of such a wall with concrete course, in $\frac{1}{4}$ -inch scale.

Q. IV. If there are two stories in a building, of which one is to be decorated with Doric and the other Corinthian columns, one over the other, where would you place the latter?

Q. V. What should be the least fall in a vitrified drainpipe?

Q. VI. Show by sketch or plan how you would bond every fifth course of face brick, all courses to show stretchers.

Q. VII. Show part of elevation with Flemish bond (brickwork).

Q. VIII. How thick at the least should the brickwork backing be for a wall with stone ashlar facing?

Q. IX. How should the total of weights of a sash compare with the weights of the sash when finished and glazed?

Q. X. What should be the greatest width of tongued, grooved, and blind-nailed flooring?

Q. I. Name the classical Greek orders.

Q. II. Define "Entablature."

Q. III. What proportion should the height of a Corinthian column bear to its diameter?

Q. IV. Should the horizontal or perpendicular lines predominate in a Gothic design?

Q. V. What are the principal characteristics of the French Romanesque style?

Q. VI. Which of the three forms of arches exerts the greatest thrust and which the least, semicircular, segmental, or pointed?

Q. VII. How many bricks are contained in a brick pier 4 feet square and 10 feet high, and about what will be the cost to build such a pier?

Q. VIII. To what depths should the heads of piles be sunk for foundations of a permanent structure?

Q. IX. Give ingredients of good concrete; also their proportions.

Q. X. Should there be ventilation provided on a running trap on main house drain? If so, on the house side or the sewer side?

Q. I. Inertia of a 12-inch I beam is 264 tons. Calculate moment of resistance.

Q. II. Define "Radius of gyration," and state in calculation for what structural members is the same special value.

Q. III. A brick dome 40' 0" diameter exerts a thrust of 1 ton per linear foot against supporting wall. Give area of cross section of iron ring required to counteract that thrust, allowing 6 tons fiber strain per square inch.

Q. IV. A continuous girder over two spans, each 20' 0", carries a uniform load of 1½ tons per linear foot. What is the reaction at central support and at each end support?

Q. V. What is the bending moment in center of girder, 20' 0" span, 2' 0" high, supporting a uniformly distributed load of 32 tons?

Q. VI. What is the tension in lower flange of said girders?

Q. VII. Is a parabolic arched rib-hinged at abutments and loaded uniformly horizontally subject to any bending moment? Give reason.

Q. VIII. What is the horizontal thrust of an arch 50' 0" span and 10' 0" rise, hinged at abutments and crown, and loaded with 20 tons in center?

Q. IX. What stresses must pins be calculated to resist?

Q. X. Where is the maximum bending moment in a semicircular arch loaded uniformly horizontally?

Q. I. In what division of the office of the Supervising Architect are all contracts, "bonds for accepted proposals," leases, and other legal papers prepared?

Q. II. How many copies of each formal "contract and bond" are prepared?

Q. III. To whom is each of the several copies of each formal "contract and bond" sent after the same shall have been satisfactorily executed?

Q. IV. How many copies of each "bond for accepted proposal" are made?

Q. V. What disposition is made of each of the copies of each "bond for accepted proposal"?

Q. VI. What two officers engaged upon a building in course of construction are required to give bond for the faithful performance of their official duties?

Q. VII. After the disbursing agent's bond shall have been executed and approved, to what officer of the Treasury Department is it referred for file?

Q. VIII. When competitive proposals have been invited and the bidders are required to submit certified checks with the proposals, and the proposals and checks are received at the office of the Supervising Architect, to whom are the certified checks handed for receipt and record?

Q. IX. When an acceptance of a proposal is made in a case where competitive proposals have been required to be submitted with the proposals and a formal bond, or a formal "contract and bond," is not required by the letter of acceptance, what action is taken in regard to the certified checks submitted with the proposals of the unsuccessful bidders and the proposal of the successful bidder?

Q. X. When an acceptance of a proposal is made in a case where competitive proposals have been received, and certified checks have been required to be submitted with the proposals, and the letter of acceptance requires a formal bond or a formal "contract and bond," what action is taken in regard to the certified checks submitted with the proposals of the unsuccessful bidders and the proposal of the successful bidder.

Q. I. In what division of the office of the Supervising Architect are all letters of authority for expenditures from general appropriation (Repairs and Preservation of Public Buildings, etc.) prepared?

Q. II. In what way would the custodian of a public building proceed to make payment for repairs to the building in his custody?

Q. III. What form of voucher would the custodian use for payment for authorized repairs, chargeable to a general appropriation?

Q. IV. What action is taken at the Department upon receipt of a voucher certified by the custodian, for repairs to a public building?

Q. V. After a voucher for general repairs has been approved, how is the payment made?

Q. VI. When the custodian receives this letter what action does he take?

Q. VII. What is the form (number) used in transmitting to public creditors checks issued in payment of vouchers for work upon completed public buildings?

Q. VIII. On what public depositary are checks of the disbursing clerk drawn in payment for repairs to public buildings?

Q. IX. How does the examiner of a voucher, received in the Supervising Architect's office, know that payment of the amount has not already been made?

Q. X. What is meant by a "general annual appropriation"?

Q. I. What division of the office of the Supervising Architect is charged with the registration, classification, filing, and safekeeping of all official papers received?

Q. II. By whom are all official papers received each day, marked for distribution to the several divisions of the office, to the work of which said papers relate, respectively, and then sent to the "Records and Files Division" for record and such distribution?

Q. III. After all official papers received each day are properly marked to the divisions to which they respectively belong, and sent to the "Records and Files Division," what is done with them?

Q. IV. How is an official letter received about a particular public building briefed?

Q. V. After an official letter is so briefed, how is it registered on the "Register of Letters Received?"

Q. VI. If a letter does not relate to any particular public building, how is it registered on the "Register of Letters Received?"

Q. VII. How are all letters received pertaining to different public buildings filed?

Q. VIII. What class of letters, or letters relating to what subjects, are sent to the "Law and Contract Division?"

Q. IX. What official papers (not letters) received each month from a superintendent of construction of a public building in course or construction, are sent to the "Construction Division?"

Q. X. To what division are the "Lock-box-key Accounts" from custodian of public buildings sent?

Q. I. What is the official designation of an officer at a new public building in course of construction?

Q. II. What is the designation of the corps of clerks, foremen, watchmen, etc., allowed such an officer?

Q. III. What is the designation of the officer at a public building in course of construction who makes payments for labor and materials supplied in connection with the construction of the building?

Q. IV. What officer of the Treasury Department signs letters appointing superintendents of construction and appointing disbursing agents of public buildings?

Q. V. What officer of the Treasury Department signs letters authorizing superintendents of construction of public buildings to employ clerks, foremen, watchmen, etc., at the building?

Q. VI. What officer of the Treasury Department signs letters advising disbursing agents of public buildings of authorities given to the superintendents of construction of public buildings to employ clerks, foremen, watchmen, etc., at the building and authorizing him to make payment for such service?

Q. VII. What are the titles of the official papers which a superintendent of construction of a public building in course of construction is required to prepare and submit each month?

Q. VIII. For what periods are superintendents of construction of public buildings authorized to employ clerks, foremen, watchmen, etc.?

Q. IX. In what division of the office of the supervising architect are the ledgers of "Appropriations and Available Balances" kept?

Q. X. In what division of the office of the Supervising Architect are the weekly "Balances of Appropriations Available" prepared?

Q. I. How many copies of a "Bond for Accepted Proposals" are made in each case?

Q. II. How many copies of a "Contract and Bond" are made in each case?

Q. III. To what office is the original of each "Bond for Accepted Proposal," and the original of each "Contract and Bond" sent for file?

Q. IV. What copy of each "Contract and Bond," is filed in the office of the Supervising Architect?

Q. V. What copy of each "Bond for Accepted Proposal" is filed in the office of the Supervising Architect?

Q. VI. How many sureties are required to be furnished on each bond?

Q. VII. What officer of the Supervising Architect's office, and what officer of the Treasury Department, examine bonds, leases, contracts and bonds, as to form and execution?

Q. VIII. What officer of the Treasury Department approves all "Bonds for Accepted Proposals," and "Contracts and Bonds," in connection with work on public buildings?

Q. IX. In what division of the office of the Supervising Architect are all matters pertaining to the receipt, registration, custody, and return of certified checks, submitted with proposal for work on public buildings, attended to?

Q. X. What officer of the Supervising Architect's office signs the certificate as to the correctness of the "certified copy" of a "Contract and Bond," after the original instrument is executed and approved?

Q. I. In what division of the office of the Supervising Architect are the specifications for work on public buildings under the control of the Treasury Department prepared under the direction of the Supervising Architect?

Q. II. After a specification for a particular branch of work in a public building is approved by the Supervising Architect, in what division and by what process (name only) are the required number of copies made?

Q. III. What three papers are always attached to each copy of a specification for work on a public building?

Q. IV. Is there any rule prevailing in the office of the Supervising Architect about prescribing a time within which parties obtaining copies of specifications and drawings for work on a public building for the purpose of submitting competitive proposals must return them; and, if so, in what paper is such time always stated?

Q. V. Under the rule adopted in the office of the Supervising Architect since July 15, 1891, for what amount must a certified check be that is submitted with a competitive proposal for work on a public building?

Q. VI. To whose order are all certified checks submitted with competitive proposals for work on public buildings, required by the "General Instructions and Conditions," to be drawn?

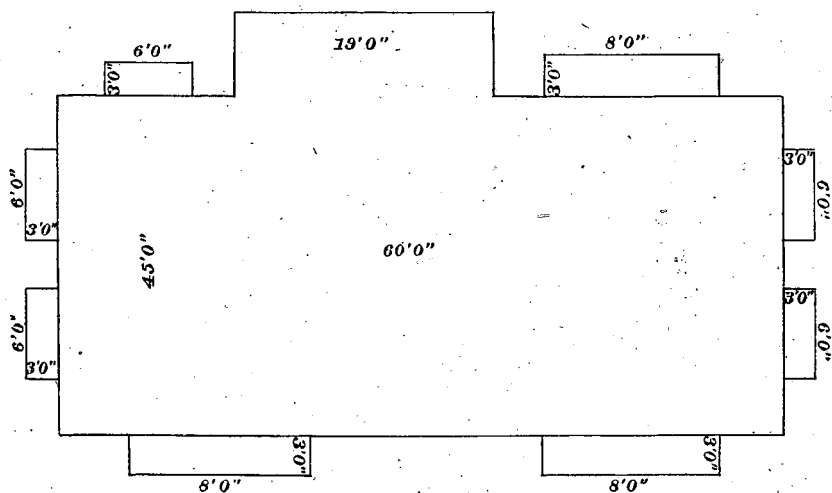
Q. VII. What officer of the Treasury Department is the only officer of the Treasury who has authority to authorize the publication of advertisements for proposals?

Q. VIII. What chief of division in the office of the Supervising Architect is the only person authorized to receipt for, and have custody of, certified checks submitted with proposals for work on public buildings?

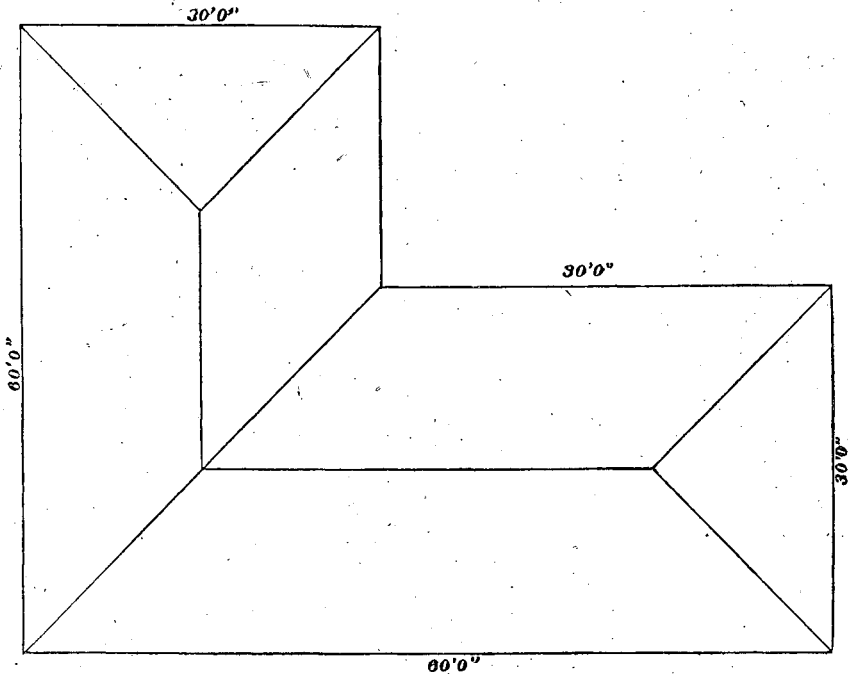
Q. IX. When proposals are received for work on a public building what must the Supervising Architect do before he can accept one, or reject all, of the proposals?

Q. X. After a letter is received and answered, to what division of the office of the Supervising Architect is it sent for safe-keeping?

Q. I. Find the quantity of excavation, in cubic yards, as per diagram, ground assumed to be level, general excavation 5' 3" deep, window areas 3' 9" deep; also cost of same at 42½ cents per cubic yard.



Q. V. Find total area of the roof surface as per diagram below. Pitch of roof equal to $4\frac{1}{2}''$ to 1 foot of span.



Q. VI. How many slate $8'' \times 16''$ laid $6\frac{1}{2}''$ to the weather will it take to cover roof as per question No. 5, and what will be the cost at \$13.75 per square; double courses at eaves and ridges, no allowance for cutting at hips?

Q. VII. What is the cube root of 62,099,136?

Q. VIII. Find cubic feet in stone of following dimensions: $8' 3\frac{1}{2}'' \times 2' 5\frac{1}{2}'' \times 1' 9''$; $4' 9\frac{1}{2}'' \times 2' 4\frac{1}{2}'' \times 1' 2\frac{1}{2}''$; and $3' 2'' \times 0' 8\frac{1}{2}'' \times 0' 4\frac{1}{2}''$.

Q. IX. Define, in general terms, the work assigned to the Computing Division.

Q. X. In brick work what is (a) English bond, and (b) Flemish bond? What bond is generally specified for brickwork for public buildings?

FIRST COMPTROLLER.

Q. I. What is an accountable warrant; by whom must it be signed and by whom countersigned?

Q. II. What warrants may be lawfully signed by an Assistant Secretary of the Treasury?

Q. III. What official papers may the deputy first comptroller lawfully sign in the name of the First Comptroller?

Q. IV. When may services or supplies for the Government be procured without advertising for proposals?

Q. V. When only, and in what manner, may a claim against the United States be lawfully assigned?

Q. VI. Under the decisions of the Supreme Court of the United States and the rulings of the Department, in what cases only may the Comptroller lawfully reopen an account which has been finally settled by a former Comptroller or grant a rehearing thereon?

Q. VII. State briefly the several steps taken in the process of paying a balance found due to an officer of the Government, upon the settlement of his account, after the balance has been certified by the First Comptroller, and where the amount is payable from an appropriation placed by law under the control of the Secretary of the Interior?

Q. VIII. If an officer of the Government, whose bond is filed in the office of the First Comptroller, and whose accounts are settled by the First Comptroller, is in default, in what way does the Comptroller proceed to bring suit, after the accounts of such officer have been finally settled?

Q. IX. For what payments only may the balance of an annual appropriation, remaining unexpended at the expiration of the fiscal year for which such appropriation was made, be lawfully applied?

Q. X. Define a "statement of differences," as the term is understood by the accounting officers of the Government.

Q. I. Who approves the bonds of receivers of public moneys, and where are they filed?

Q. II. State the several steps taken in the Treasury Department in the matter of the approval and filing of the bond of a Territorial secretary, which has been properly executed and forwarded to the Secretary of the Treasury?

Q. III. A Territorial secretary deposits with the assistant treasurer of the United States at Chicago, a balance due by him to the United States on his account of legislative expenses, and transmits the original certificate of deposit to the Secretary of the Treasury; state briefly the several steps in the process of covering the amount into the Treasury, and crediting the Territorial secretary therewith upon the Register's books.

Q. IV. In what way does a Territorial secretary obtain an advance of money from the Treasury from an appropriation which he is authorized to disburse? State the several steps in the process.

Q. V. In what way are deputy surveyors of public lands paid for services rendered for the Government under surveying contracts?

Q. VI. When does payment of salaries of officers of the Territories of the United States, appointed by the President, commence?

Q. VII. What is the provision of law relating to absence of a Territorial officer from the Territory and the duties of his office?

Q. VIII. For how long a time are governors and secretaries of the Territories appointed?

Q. IX. What is the limitation of law on expenses of printing for any session of the legislature of any of the Territories?

Q. X. How many supervising inspectors of steam vessels does the law authorize, how are they appointed, and what is the salary allowed by law to each?

Q. I. Which of the accounts does the law provide shall be examined and certified by the First Comptroller?

Q. II. Which of the accounts are examined and certified by the Second Comptroller of the Treasury?

Q. III. By what auditor are accounts accruing in and relative to the Department of State settled?

Q. IV. What officer in the Treasury Department is the general bookkeeper for accounts which are examined and certified by the First Comptroller?

Q. V. What officer in the Treasury Department is charged by law with the safe-keeping and paying out of the public moneys?

Q. VI. What is the lawful authority and direction to the proper officer of the United States upon which he pays out moneys from the Treasury?

Q. VII. What does the Constitution of the United States provide respecting the payment of money from the Treasury?

Q. VIII. State briefly the several steps pursued in the Treasury Department in the payment of a balance found due on an account which has been examined and certified by the First Comptroller and direction for payment has been given in the Comptroller's certificate.

Q. IX. How long does an annual appropriation remain available upon the books of the Treasury Department before it is carried to the surplus fund by operation of law?

Q. X. In the settlement of an officer's account by the accounting officers of the Treasury, what voucher or certificate is filed with the account, showing the balance found due to or from the United States on the previous settlement of the same officer's account, as certified by the First Comptroller?

Q. I. Give a statement in detail of the class of accounts examined and settled in the Division of Judicial Accounts.

Q. II. What is required as a prerequisite to the presentation of an account to the Treasury Department for payment by a marshal? District attorney? Clerk of circuit or district court? Circuit court commissioner?

Q. III. What provision is made for the payment of expenses incurred by ministerial officers in executing the laws of the United States, the payment of which is not specifically provided for?

Q. IV. With what sums should a marshal charge himself in his account current? For what does he claim credit? How are the several items checked and verified by the accounting officers?

Q. V. What officers of United States courts are paid salaries in full for all services? What officers receive their compensation in fees and salaries?

Q. VI. What is the maximum compensation allowed by law to a marshal? District attorney? Clerk of a circuit or district court?

Q. VII. Where suit is instituted against a delinquent official and the sureties on his bond, to what officer does the Comptroller forward transcript of accounts?

Q. VIII. On what branch of the Government are balances certified by the Comptroller conclusive? By what branches only are such balances subject to revision?

Q. IX. Under what circumstances may the Comptroller direct the auditors to state an account?

Q. X. What is a Treasury statement of differences, and what its purpose?

Q. I. By whom are the governors and secretaries of the Territories appointed, and for what length of time?

Q. II. What official of the Treasury Department approves the bonds of Territorial officers?

Q. III. In what department of the Government and in what bureau are the bonds of Territorial officers filed?

Q. IV. In what office of the Treasury Department are the accounts of Territorial officers stated, and what bureau has the final revision of the same?

Q. V. What is necessary for a Territorial officer to do in making application for his salary?

Q. VI. In case of death, resignation, absence, or removal of the governor of a Territory, who acts as governor?

Q. VII. Where does the law require that Territorial officers shall take the oath of office, and when do the salaries of such officers begin?

Q. VIII. What officer superintends the administration of the steamboat-inspection laws, and under whose direction?

Q. IX. In what office of the Treasury Department are the accounts for expenses of the steamboat-inspection service stated, and what bureau certifies them for payment?

Q. X. By what official of the Government are the bonds of steamboat inspectors approved, and in what bureau are they filed?

Q. I. What are the principal articles subject to tax under the internal-revenue laws?

Q. II. What amount of tax must be paid on a barrel of whisky containing 40 proof gallons?

Q. III. How long does the law provide that distilled spirits may remain in a distillery warehouse without payment of tax?

Q. IV. What is the maximum limit of salary allowed to collectors of internal revenue?

Q. V. What is the highest compensation allowed to internal-revenue gaugers?

Q. VI. By whom are internal-revenue gaugers paid?

Q. VII. How many internal-revenue agents are authorized by law?

Q. VIII. By whom are internal-revenue agents appointed?

Q. IX. What number of sureties are required upon the bond of a collector of internal revenue?

Q. X. What limitation is fixed by law as to the time in which claims for refunding taxes illegally collected may be presented to the Commissioner of Internal Revenue?

Q. I. With what duty are warrant clerks charged?

Q. II. Why are warrants issued?

Q. III. Why should warrants be examined in the First Comptroller's office?

Q. IV. What is the object of an appropriation warrant? How is the amount which it appropriates posted?

Q. V. What is the difference between a repay covering and a revenue covering warrant?

Q. VI. What is a surplus fund warrant?

Q. VII. In an appropriation warrant what directions are given to the Register and to the comptrollers?

Q. VIII. What is the basis of an accountable warrant?

Q. IX. On what is a requisition for an accountable warrant based?

Q. X. On what is a requisition for a repay warrant based?

Q. I. What are the titles of land officers in charge of each land district? How are they appointed and for what period of time?

Q. II. What is the amount of the official bonds of registers and receivers? Where must such officers reside?

Q. III. What other position or appointment is held by a receiver of public money, and by whom is he so designated or appointed?

Q. IV. What is the minimum and the maximum compensation allowed by law to registers and receivers, and of what does each consist, or how made up?

Q. V. When does such compensation begin?

Q. VI. What are the principal appropriations made by Congress for local land offices?

Q. VII. What must be done with the receipts from sales of public lands before a receiver is given credit in a stated account for such receipts?

Q. VIII. What executive department has control or charge of the public lands, and what offices adjust, state, and certify public land accounts?

Q. IX. What officer directs suits to be instituted for balances due the United States from receivers of public money? What officer is requested to cause such a suit to be instituted?

Q. X. Who is authorized to change the location of land offices to other places in the land districts? Who must recommend, who must approve, and who must order the discontinuance of a land office and the transfer of its business?

Q. I. What accounts are adjusted and certified in the Division of Foreign Inter-course and by which auditor are they stated?

Q. II. What general accounts are diplomatic and consular officers, respectively, required to keep?

Q. III. What officers are comprehended within the designation "diplomatic officers" and "consular officers," respectively?

Q. IV. How are consular officers divided as to compensation?

Q. V. When does the salary of diplomatic and consular officers commence?

Q. VI. By what authority are the fees of a consular officer for official services prescribed?

Q. VII. What are "official" services in the business of the several legations, consulates, and commercial agencies?

Q. VIII. How do consular officers receive payment of balances due on accounts rendered by them?

Q. IX. When a diplomatic or consular officer negotiates drafts and receives the proceeds in foreign money, what is the officer required to furnish as evidence of loss or gain by exchange, and what must it show?

Q. X. In the adjustment of accounts or charges for loss by exchange, what is the method prescribed for determining the value of foreign currency in terms of United States currency?

Q. I. What is the largest interest-bearing debt of the United States now outstanding, when does it mature, and what rate of interest does it bear?

Q. II. What is the distinction between coupon and registered bonds, and how is the interest on them paid?

Q. III. What vouchers are submitted to this office by which the Treasurer of the United States obtains credit on the books of the Register for amounts of legal-tender notes, Treasury notes, gold and silver certificates, etc., withdrawn from circulation because of mutilation, defacement, etc., and destroyed?

Q. IV. In the report of the work done by this division made each month to the Comptroller, what items are specifically reported?

Q. V. When a request for an advance of public money is made to the Secretary of the Treasury by a disbursing officer, not a disbursing clerk of an executive department, to what officers and with what requests does the Secretary refer the requisition?

Q. VI. Certain certificates of deposit are sent to this division by the Public Monies Division of the Secretary's office for indorsement and return. What information is given by the indorsements made?

Q. VII. What bonds of indemnity are examined in this division?

Q. VIII. If a check signed by a disbursing officer be lost, what time must elapse before a duplicate may be issued?

Q. XI. What is the largest amount of disbursing officer's check for which a duplicate may be issued without special action by Congress?

Q. X. What is done at the close of each fiscal year with the amounts of moneys that are represented by checks or drafts, which have remained outstanding and unpaid for three years or more?

Q. I. Which department of the Government has authority under the Constitution to coin money of the United States?

Q. II. When and where was the first Mint of the United States established?

Q. III. What officer has the general supervision of the several establishments of the Mint?

- Q. IV. What is the unit of value in the coins of the United States?
- Q. V. What proportion of gold and silver coins of the United States is required to be of fine metal, and what of alloy?
- Q. VI. Where are located the four coinage mints?
- Q. VII. A deposit of gold bullion, containing no silver, weighs 50.205 gross ounces after melting; fineness of gold 50 thousandths, base metal 150 thousandths. What is the weight of the standard gold contained, adding to the fine weight one-ninth for the alloy? State also its gross value at the rate of \$18.60 $\frac{2}{3}$ (or \$18 $\frac{2}{3}$) per standard ounce.
- Q. VIII. A deposit of gold bullion containing silver is reported thus: Gross weight 43.25 gross ounces after melting. Fineness of gold .797; fineness of silver .195. What is the standard weight each of the gold and silver, noting that $\frac{1}{10}$ of the standard weight of the gold is to be deducted from the silver to alloy the gold?
- Q. IX. On the coiner's pay roll a workman is credited with 26 days' regular service and for extra time 9 $\frac{1}{2}$ days; he is also debited for lost time 4 $\frac{1}{2}$ days, \$3.75 per day. What balance is due the workman?
- Q. X. On the general pay roll a workman is credited for 27 days' regular time at \$2.90, and for extra time 11 $\frac{1}{2}$ days at same rate, \$2.90; is debited for absence 3 $\frac{1}{2}$ days at same rate, \$2.90, and is credited for Sundays, 3 days, at rate of \$2.50. How much is due him?

- Q. I. State the different kinds of moneys and securities in the United States Treasury subject to transportation.
- Q. II. What express company has, by contract, the agency for transportation of public moneys for the Treasury Department?
- Q. III. In giving public moneys at the Treasury for transportation, what by contract constitutes a good delivery to the express company?
- Q. IV. What officer of the Treasury has the immediate control of public moneys?
- Q. V. What officer of the Department has lawful authority to transfer moneys from public depositories to the Treasury?
- Q. VI. Where is the National Bank Redemption Agency established, and who is the redemption agent?
- Q. VII. In what cities are the offices of assistant treasurers of the United States?
- Q. VIII. What officer of the Treasury receives and examines accounts of transportation of public moneys between the sub treasuries and the Treasury at Washington?
- Q. IX. What officer receives and examines accounts for the transportation of moneys from collectors of internal revenue to assistant treasurers or designated depositories?
- Q. X. What is the limit of territory determined by contract with the United States Express Company for transportation of public moneys?

SECOND COMPTROLLER.

- Q. I. Name some of the duties of the Second Comptroller.
- Q. II. How is the Second Comptroller appointed?
- Q. III. When the Comptroller disallows a claim, what redress has the claimant?
- Q. IV. State the nature of the accounts received from the Second Auditor for the consideration of the Second Comptroller's office.
- Q. V. State the nature of the chief accounts coming from the Third Auditor's office for the decision of the Second Comptroller.
- Q. VI. Name the accounts received from the Fourth Auditor for the consideration of the Second Comptroller's office.
- Q. VII. John Smith wants a document on file in the Second Comptroller's office. How is he to get it?
- Q. VIII. Give the names and proper titles of the Comptrollers of the Treasury.
- Q. IX. What classes of warrants are issued by the Second Comptroller?
- Q. X. State the requisitions countersigned by the Second Comptroller.
- Q. I. Give dates of five laws granting bounty for services in the war of the rebellion.
- Q. II. B was enrolled and mustered into service June 16, 1861, as a private in the volunteer force, to serve three years, and was discharged for promotion July 12, 1862. He has received no bounty. State the amount of bounty to which he is entitled and the date of the act of Congress granting such bounty.
- Q. III. An enlisted man of volunteers, who was enrolled January 1, 1862, was honorably discharged December 31, 1862. He drew \$28.40 clothing in kind and his clothing account was never settled. State the amount of clothing money due him at time of discharge.
- Q. IV. When did the time for filing claims for additional bounty, act of July 28, 1866, expire?

Q. V. On company payroll to June 30, 1864, a private of New York volunteers was paid his monthly pay for period from March 1, 1864, to June 30, 1864, inclusive. No allowance for clothing and no stoppages. What amount did he receive?

Q. VI. On what day was the pay for an officer's servant increased to \$16 per month?

Q. VII. A captain of infantry volunteers, discharged in October, 1864, was paid travel pay and subsistence for traveling from place of discharge to his home, a distance of 200 miles. What was the gross amount, the internal-revenue tax, and the net amount paid?

Q. VIII. M was paid the pay and allowances of a second lieutenant of infantry from January 1, 1863, to August 31, 1863, inclusive, and the pay and allowances of a first lieutenant of infantry from September 1, 1863, to April 30, 1864, when discharged. His record was amended under the provisions of the act of June 3, 1884, to show him mustered into service as a first lieutenant to date May 1, 1863. His claim for difference of pay on amended record was settled in June, 1891. No attorney. What was the gross amount of difference of pay, the amount of internal-revenue tax, and the amount of the balance certified as due claimant?

Q. IX. In a claim for arrears of pay, in case of a captain of Pennsylvania Volunteers, an attorney was employed by the claimant and recognized by the Second Auditor and Second Comptroller. The sum of \$346.80 pay was allowed. How much of said sum is due and payable as fees to the attorney?

Q. X. In a claim for arrears of pay in case of a colored soldier, in which an attorney was entitled to recognition, the sum of \$240.66 pay was allowed and two certificates were issued. State the amount allowed in the certificate in favor of the soldier and the amount allowed in the separate certificate in favor of the attorney.

Q. I. Give the several steps in the process of registering and recording accounts in this division.

Q. II. What is shown by the Second Comptroller's certificate, made upon settlement of a disbursing officer's account?

Q. III. How often are Army paymasters required to render their accounts?

Q. IV. When are officers of the Army paid commutation of quarters?

Q. V. What travel allowances are officers, traveling without troops under orders, entitled to receive?

Q. VI. What is the monthly pay of a private soldier in the fourth year of his enlistment?

Q. VII. What is meant by the term "reënlistment pay?"

Q. VIII. What is continuous-service pay?

Q. IX. What limit was placed upon the adjustment of "Soldiers' Home accounts" by the legislative act of February 26, 1889?

Q. X. What rate of interest does the permanent fund of the Soldiers' Home, deposited in the United States Treasury, draw?

Q. I. When may an officer on the retired list of the Navy be employed on active duty?

Q. II. How long must surgeons, paymasters, and chief engineers serve before they become entitled to the highest rate of pay of their grades as authorized by law?

Q. III. When is an officer of the Navy, traveling under orders, entitled to actual expenses?

Q. IV. How can an officer of the Navy be transferred from the retired list on full pay to the retired pay list?

Q. V. What class of accounts is settled in the Navy Division of the Second Comptroller's office?

Q. VI. When is an officer of the Navy entitled to a ration, or commutation thereof?

Q. VII. How long must an officer of the Marine Corps serve before becoming entitled to 10 per cent increased pay?

Q. VIII. To what rate of increased pay per month is an enlisted man of the Marine Corps entitled when serving in his third, fourth, and fifth years on his first enlistment?

Q. IX. When an enlisted man of the Marine Corps is honorably discharged from the service, what is the rate of travel pay and allowances to which he is entitled?

Q. X. By what authority is the pay of the enlisted men of the Navy fixed?

Q. I. What class of accounts is revised and finally settled in the Quartermaster's Division?

Q. II. By what Auditor are these accounts stated?

Q. III. By what vouchers of the War Department are the appropriations for the support of the Army expended?

Q. IV. Upon what evidence is a disbursing officer allowed credit for a sum claimed to have been disbursed?

Q. V. At what intervals are the disbursing officers whose accounts are revised and finally settled in the Quartermaster's Division required to render their accounts?

Q. VI. May funds appropriated for the service of the Quartermaster's Department of the Army be legally applied to the service of the Subsistence Department, or vice versa?

Q. VII. May funds appropriated for a specified purpose during a fiscal year be legally used for the same purpose during a subsequent fiscal year?

Q. VIII. If a disbursing officer should pay for quartermaster's stores purchased within the fiscal year 1891 with funds pertaining to the fiscal year 1890, how could the appropriation be adjusted on the books of the Treasury?

Q. IX. Under what branch of the Army are the appropriations for the improvement of rivers and harbors disbursed?

Q. X. What contracts are required to be filed in the Quartermaster's Division?

Q. I. By whom are the accounts of Army pension agents audited and revised?

Q. II. Name and locate any four of the pension agencies of the United States.

Q. III. Name the different classes of Army pensioners.

Q. IV. What rate of pension is allowed to the widows of majors, captains, and first lieutenants?

Q. V. From what date is the additional two dollars per month for each minor child allowed?

Q. VI. From what date was the rate of pension to widows increased to \$12 per month?

Q. VII. On what date was the "dependent and disability pension act" approved?

Q. VIII. How are all pensioners of the United States paid the amount of pension due?

Q. IX. Frances Harrison, a pensioner of the United States, widow of Samuel, who was captain, Company B, Fortieth New York Volunteers, died August 18, 1890; she was last paid to June 4, 1890. What amount of pension had accrued at the time of her death?

Q. X. George Harvey, by certificate 241965, is entitled to a pension of \$10 per month, commencing November 4, 1883, and \$14 per month from October 4, 1889. He has been paid at the rate of \$8 per month from November 4, 1883, to December 4, 1889. How much is due the pensioner December 4, 1889?

Q. I. What officers of the Government are required to examine accounts and claims arising in the Indian service before they are legally subject to revision by the Second Comptroller?

Q. II. What officers of the Treasury Department settle the property accounts of all disbursing officers in the Indian service?

Q. III. In what office does the law require that the original bonds of all disbursing officers of the Indian Department and original contracts made by that Department shall be filed?

Q. IV. In what office are Indian accounts and claims filed after final action by the Second Comptroller?

Q. V. A was duly appointed an Indian agent. What steps are necessary on his part before public funds could legally be placed to his credit?

Q. VI. After the Second Comptroller has certified a balance in favor of a claimant, can it be lawfully changed? If so, by whose action?

Q. VII. What course is taken to collect balances declared due the United States upon final adjustment of the accounts of disbursing officers in the Indian service?

Q. VIII. What classes of accounts and claims are settled by the Indian Division?

Q. IX. Name the principal books of record kept in the Indian Division.

Q. X. After the Comptroller has signed an official report certifying a balance due on an Indian claim what is done with the report?

Q. I. Over the accounts of what department and bureaus does the Miscellaneous Claims Division of the Second Comptroller's office exercise supervision?

Q. II. From what Auditor are the accounts received and settled by the Miscellaneous Claims Division reported?

Q. III. What disposition is required to be made of the accounts themselves after adjustment?

Q. IV. Describe the claims and tell the names of some of the railroad companies having accounts adjusted in the Miscellaneous Division of the Second Comptroller's office.

Q. V. What limitation is placed by statute on the charges of the bond-aided railroads for Government transportation for the Army?

Q. VI. What soldiers of the United States engaged in suppressing the late rebellion are entitled to commutation of rations?

Q. VII. What compensation are the railroads having received aid from the United States by donation of public lands entitled to for services rendered to the Government?

Q. VIII. What class of claims is entered in the Docket, and what class in the Register, in the Miscellaneous Division? Describe the entries of a claim in each of these books.

Q. IX. If the Secretary of the Department in which a claim originated wishes to have paid the balance found due by the revising clerk in the Miscellaneous Division and certified by the Comptroller, what does he do, and what are all the steps necessary to the issuance of a Treasury draft in its payment?

Q. X. What is the kind and character of the claims received, examined, and adjusted in the Miscellaneous Division, Second Comptroller's office?

COMMISSIONER OF CUSTOMS.

Q. I. How is the standard determined for the conversion of foreign moneys into moneys of the United States, for the estimation of duties?

Q. II. What officer of the Treasury states the accounts examined in this office?

Q. III. To what officer of the Treasury are referred the accounts settled in this office?

Q. IV. Should it be necessary to prosecute a delinquent officer, who has charge of the suit?

Q. V. Who originally had the powers and performed the duties which now devolve on the Commissioner of Customs?

Q. VI. Who directs the superintendence of the collection of the revenue from customs?

Q. VII. Explain a covering warrant.

Q. VIII. In what department must the commissions of officers engaged in laying or collecting public revenue be made out and recorded?

Q. IX. How many divisions are authorized by law in the office of Commissioner of Customs?

Q. X. When may the Secretary of the Treasury discontinue a port of delivery?

Q. I. To what appropriations do the moneys collected from fines, penalties, and forfeitures belong?

Q. II. What power has the Secretary of the Treasury in relation to fines, penalties, and forfeitures?

Q. III. Out of what appropriation are the awards of compensation paid?

Q. IV. What returns in relation to fines, penalties, and forfeitures are customs officers required to make?

Q. V. Give the general course of an account for fines, penalties, and forfeitures collected by a customs officer through the Department.

Q. VI. What is smuggling?

Q. VII. For what term are collectors, surveyors, and naval officers appointed? How are they appointed?

Q. VIII. In what year was the latest tariff act passed?

Q. IX. What is a port of entry, and what a port of delivery?

Q. X. What general classes of accounts are adjusted in the office of the Commissioner of Customs?

Q. I. Goods being imported on which the owners are not at once ready to pay the duties, how are they generally disposed of?

Q. II. What are the four classes of entry of imported merchandise?

Q. III. What is a customs collection district?

Q. IV. What is a port of entry?

Q. V. By whom are commissioned officers of the customs appointed?

Q. VI. How are subordinate officers of the customs appointed?

Q. VII. At the rate of \$30 a month, how much should a person receive for ten days' employment in January?

Q. VIII. At the rate of \$1,000 a year, what is the compensation for September, by Treasury rule?

Q. IX. Who has charge of leases of buildings for customs purposes?

Q. X. What officer authorizes such leases?

Q. I. What is the date of the present tariff act?

Q. II. When duty is computed on the value of an article, how is such duty denominated?

- Q. III. When duty is computed on quantity, how is such duty denominated?
- Q. IV. What is the purpose expressed in the title of the act of June 10, 1890, known as the "Customs administration act?"
- Q. V. How often is the value of foreign coin for duty purposes estimated?
- Q. VI. What is the present rule in relation to damage on imported goods?
- Q. VII. A person being dissatisfied with the duty imposed on an importation, in what manner can he express such dissatisfaction with a view to having rate or classification corrected?
- Q. VIII. Out of what appropriation are refunds of duties collected in excess refunded?
- Q. IX. What is the rate of retention on drawback paid on exportation of imported goods on which duty has been paid?
- Q. X. What duty is chargeable on American goods liable to internal-revenue tax, exported, and afterwards returned to the United States?

- Q. I. Into what two general classes may fines, penalties, and forfeitures be divided?
- Q. II. Under what act, and by whom, is distribution made of fines, penalties, and forfeitures collected under the provisions of customs laws?
- Q. III. For what one offense may goods become so liable as to give customs officers a share in their proceeds? For what other acts are goods liable to seizure?
- Q. IV. How large a share may a customs officer obtain if allowed by the Secretary of the Treasury, and what is the limit in dollars for information in any one case?
- Q. V. Who is the custodian of seized merchandise before suit is instituted, and who after the suit is begun for condemnation?
- Q. VI. What disposition should court officers make of money collected for fines, penalties, and forfeitures?
- Q. VII. Explain the system of check on disbursing officers by the return known as "Statement of public funds."
- Q. VIII. Explain "Return of moneys received and paid."
- Q. IX. With what is this compared?
- Q. X. What officer of the Treasury Department has charge of matters relating to enrolling, licensing, etc., of vessels?

- Q. I. What classes of appointments are recorded in the office of the Commissioner of Customs?
- Q. II. What division of the Secretary's office has charge of appointments?
- Q. III. What are unclaimed goods, as the term is used, in the returns examined by you?
- Q. IV. How long may they remain unclaimed before being liable to sale?
- Q. V. How are subordinate customs officers appointed?
- Q. VI. If unclaimed goods are sold, what becomes of the proceeds?
- Q. VII. What one act is necessary on the part of subordinate officers of the customs before their services are legal and before they become entitled to salaries?
- Q. VIII. To what division of the Secretary's office are requisitions for blanks, etc., sent?
- Q. IX. Name some of the classes of the subordinate employes in the customs service.
- Q. X. What is the compensation of an inspector of customs as distinguished from that of a clerk or deputy collector?

FIRST AUDITOR.

- Q. I. What are the duties of the First Auditor?
- Q. II. When accounts, passed by the First Auditor, are finally adjusted, what officer of the Department is charged with their custody and preservation?
- Q. III. How do disbursing agents obtain advances of money?
- Q. IV. In what way is the Auditor notified of moneys advanced to disbursing agents?
- Q. V. How are supplies for the Departments to be obtained?
- Q. VI. What authority is necessary before advertisements, notices, or proposals for supplies for the Executive Departments of the Government may be published in newspapers?
- Q. VII. For how long are balances of annual appropriations available for payment of expenses incurred within any fiscal year?
- Q. VIII. When balances still remain and are no longer available, what becomes of them?
- Q. IX. In what way only is the receipt of money into the Treasury acknowledged?
- Q. X. What steps are necessary to make valid a transfer or assignment of a claim upon the United States or a power of attorney to receive payment of such claim?

- Q. I. Name the principal accounts audited in the office of the First Auditor.
- Q. II. By whom only may balances certified by the revising officers in the settlement of accounts be revised?
- Q. III. Under what circumstances may the First Auditor administer oaths to witnesses?
- Q. IV. What officers are charged with the revision of the accounts examined by the First Auditor?
- Q. V. What classes of accounts go to these officers, respectively?
- Q. VI. What evidence is required to show that money has been received into the Treasury of the United States?
- Q. VII. What officer is the final custodian of accounts settled by the First Auditor?
- Q. VIII. For what period are balances of annual appropriations available?
- Q. IX. How are values of foreign moneys in accounts estimated?
- Q. X. What is the value fixed by law for the sovereign or pound sterling of Great Britain?

Q. I. When the appraised value of merchandise shall exceed by more than 10 per cent the entered value, what additional duty attaches?

Q. II. When an importer is dissatisfied with the decision of the collector of customs as to the rate and amount of duties chargeable on imported merchandise, where must the collector send all the papers in the case for examination and decision?

Q. III. In what way can an importer avoid the payment of duties on damaged merchandise?

Q. IV. What sugars are now admitted free?

Q. V. Name the two principal classes of drawbacks?

Q. VI. What percentage is retained by the United States on each class?

Q. VII. By whom may a fine levied by a collector of customs be remitted?

Q. VIII. From what ports must vessels arrive to entitle them to the 3 cent rate of tonnage tax?

Q. IX. From what two sources does a collector of customs obtain his storage compensation?

Q. X. What limits are fixed by law to drawbacks of duties paid on imported merchandise exported?

Q. I. Into what two principal classes are debentures and drawbacks divided?

Q. II. What retentions of duty are kept in each class respectively?

Q. III. As the precise duty on manufactured articles can not be conveniently fixed, how is the amount of drawback ascertained?

Q. IV. How long may unclaimed merchandise remain in public store before sale?

Q. V. How long may bonded merchandise remain in warehouse?

Q. VI. In case an importer is dissatisfied with the collector's assessment of duty, within what time after the liquidation must he file his protest?

Q. VII. To what extent must the value of imported merchandise be raised by appraisement to render the merchandise liable to a penalty?

Q. VIII. What is the penalty, in case it accrues?

Q. IX. What is immigrant head money or capitation tax?

Q. X. What is the deceased passenger tax?

Q. I. How are sites for public buildings under the control of the Treasury Department usually selected?

Q. II. The sum of \$527.53 was paid by disbursing clerk Hobbs from "Fuel, Lights and Water," 1891, which should have been paid from "Contingent Expenses, Treasury Department, Miscellaneous Items," 1891, an appropriation disbursed by disbursing clerk Bartlett: How may the error be corrected?

Q. III. Two bills are dated July 2, 1888, and are referred to the First Auditor's office for settlement August 17, 1891. The first is for services of a district attorney in the examination of title to post-office site at Aurora, Ill.; the second is for repairs to the heating apparatus for the custom-house at Galveston, Tex. How should these accounts be certified in this office as to methods of payment, and why so certified?

Q. IV. What constitutes the examination of an account for the purchase of a site?

Q. V. What are the vouchers of the United States Treasurer for his disbursements?

Q. VI. Who are the disbursing officers for salaries of members and officers and contingent expenses of the Senate and House of Representatives?

Q. VII. Who disburses the appropriations made by Congress to defray the expenses of the legislatures of the different Territories?

Q. VIII. In what way are the salaries of the judges of the various Federal courts paid?

Q. IX. What is necessary for the payment of the salaries of Territorial officers?

Q. X. How do appropriations become available on the books of the Department?

- Q. I. What class of accounts is adjusted in the Public Debt Division?
- Q. II. At what periods are the accounts rendered by the Treasurer of the United States, and to what office are they submitted for examination and revision?
- Q. III. In the settlement of the accounts of interest-checks, what is the method of examination before payment is allowed?
- Q. IV. How are interest-checks passed in the settlements noted on the records of the division?
- Q. V. What precaution is taken to prevent a check from being passed upon and allowed the second time?
- Q. VI. What is required in the indorsement of checks before payment is made?
- Q. VII. What is the rule covering indorsements where payees can not write?
- Q. VIII. What is required where indorsements are by an agent, attorney, guardian, executor, administrator or trustee of an estate?
- Q. IX. When the indorsement of a check is defective under the rules of the office, what should be done with it?
- Q. X. What time is allowed the Treasurer of the United States, under the rules, to perfect a defective indorsement before the amount is deducted from the settlement?

- Q. I. Name eight classes of accounts audited in the Judiciary Division?
- Q. II. How are United States marshals compensated?
- Q. III. What is the purpose of an emolument account?
- Q. IV. By whom are Deputy United States marshals appointed?
- Q. V. How are Deputy United States marshals compensated?
- Q. VI. Give the process by which a United States marshal draws money from the United States Treasury to defray expenses of United States courts?
- Q. VII. Suppose an item is suspended in an account of a United States attorney for explanation, to whom should explanation be made?
- Q. VIII. By whom should an extraordinary expense account of a United States marshal be approved, and under what section of the Revised Statutes?
- Q. IX. Name a ministerial officer of a United States court?
- Q. X. By whom are United States commissioners appointed?

- Q. I. From what source is the revenue for the support of the Government of the District of Columbia derived?
- Q. II. Where is this revenue kept under the present form of government?
- Q. III. How is it drawn from the Treasury?
- Q. IV. What proportion of the expense of the District government does the United States Government pay?
- Q. V. How is the District governed?
- Q. VI. How is the money expended for the support of the District?
- Q. VII. How are the accounts of the Commissioners settled?
- Q. VIII. Who pays the interest on the bonded debt of the District?
- Q. IX. How is the estimated cost for the support of the District government ascertained?
- Q. X. What is the special provision in the law in reference to contracts for the construction, improvement, and repairs of streets, etc.?

- Q. I. How are disbursing clerks, authorized by law in the several Departments, appointed, and by whom?
- Q. II. Do they give bonds, and, if so, in what amount and to whose satisfaction?
- Q. III. When are accounts of disbursing officers required to be rendered?
- Q. IV. Where are contracts for supplies, etc., required to be filed?
- Q. V. Have the several Auditors of the Treasury Department authority to administer oaths?
- Q. VI. How are values of foreign moneys calculated in the settlement of accounts?
- Q. VII. What is the value fixed by law for the sovereign or pound sterling of Great road companies settled for compensation earned from the United States for trans-Britain?
- Q. VIII. What officer, if any, has the power to direct the immediate settlement of an account by the First Auditor?
- Q. IX. By whom only may balances certified by the revising officers in the settlement of accounts be revised?
- Q. X. In what way are the accounts of the Union Pacific and Central Pacific R. portation over subsidized roads?

- Q. I. What is a customs warehouse?
- Q. II. What officer has charge of a United States warehouse?
- Q. III. By whom and to whom are warehouse bonds given?
- Q. IV. What does such a bond secure to the United States Treasury?

- Q. V. What is required to cancel a warehouse bond?
 Q. VI. What is a transportation bond?
 Q. VII. What is an exportation bond?
 Q. VIII. What is required to cancel a transportation and exportation bond from Canada to a foreign port?
 Q. IX. What is the principal object of warehouse and bond accounts?
 Q. X. What is a salt bond?

SECOND AUDITOR.

Q. I. Name four classes of commissioned officers (civil or military) whose money accounts are audited by the Second Auditor; stating in what division the respective accounts are stated.

Q. II. What property accounts are settled by the Second Auditor and by what divisions?

Q. III. Name the divisions to which the following accounts and claims should be respectively referred for settlement:

- (a) Account of contingent expenses of the Army.
- (b) Claim for deceased Army officer's pay.
- (c) Claim for supply of beef cattle to Nez Percé Agency.
- (d) Claim for a soldier's "additional" bounty.
- (e) Soldiers' Home accounts.

Q. IV. When an account is stated, what is the duty of the Auditor?

Q. V. What officers issue requisitions on the Treasury for payment of balances certified by the Second Auditor and confirmed by the Second Comptroller? If the Second Comptroller certify a balance different from that found by the Auditor, which stands? What authorities have power to change the balance declared by the Comptroller?

Q. VI. How long is an annual appropriation available to pay balances due public creditors? Within what period must such balances have accrued? What becomes of any balance of appropriation remaining after expiration of the period of availability?

Q. VII. (a) What is meant by a "permanent annual" appropriation? Which of the following are annual?

- (b) Fulfilling treaties with Chickasaws.
- (c) Pay of interpreters.
- (d) Indian school buildings.
- (e) Support of Makahs.

Q. VIII. In what cases may Auditors administer oaths?

Q. IX. What is meant by the term "charges," as used to designate a paper on which the statement of a disbursing officer's account is based? Who furnishes it?

Q. X. When a Treasurer's draft has been paid and is returned to the Treasury, where is it filed and with what other document?

Q. I. What is a requisition? By what officer is it issued in Indian cases, and by whom subsequently acted on?

Q. II. What is a warrant? State what officers act on it.

Q. III. If a balance is due an agent under a lapsed appropriation, what must be directed on the "report" in regard to payment? What is the further action taken thereon?

Q. IV. If an agent has gone out of service, how is a check issued by him while in the service paid?

Q. V. What officers institute and conduct suits against Indian agents? What does this office furnish?

Q. VI. What is the lawful disposition of the following moneys when received by an agent, and under what heads should they be respectively charged in stating his account by the Auditor?

- (a) Rent of Government buildings;
- (b) Proceeds of sales of property not needed for the Indians at an agency;
- (c) Proceeds of sales of subsistence to employes;
- (d) Proceeds of right of way for cattle across reservations;
- (e) Proceeds of sales of hides of cattle bought for Indians.

Q. VII. (a) In case of loss or destruction of property to a large amount at an agency, what is the agent's duty? (b) If the loss is small, what evidence must be filed to prevent charging him with the value?

Q. VIII. What points must be covered by an agent's affidavit as to employes?

Q. IX. What action should be taken on the following items if found in an agent's account?

- (a) He pays fare over a bond-subsidized road;

- (b) He overpays employé A \$1, and underpays employé B by the same amount;
 (c) He charges for a telegram without subvoucher;
 (d) He charges and files a hotel bill at \$6 per day;
 (e) He charges salary prior to date of taking oath of office.
 Q. X. The Auditor's certificate of an agent's account shows the following balances:

Due the United States:	
Contingencies of the Indian Department, 1890.....	\$25. 19
Support of Indian schools, 1889.....	156. 20
Support of Moels, 1890.....	200. 00
	<hr/>
	381. 39
<hr/>	
Due the agent:	
Pay of Indian agents, 1889.....	624. 13
Telegraphing and purchase of Indian supplies, 1889.....	13. 09

What requisitions should be called for on the report in order that the account shall close on next settlement?

Q. I. What is the character of the labor performed by the Division for the Investigation of Fraud?

Q. II. "A" presented a claim for bounty through his attorney "B," to whom he gave a power of attorney to indorse any check that might be issued. "B" indorsed the check for "A." Was it a legal indorsement, and if not, why not?

Q. III. "A" personated a soldier for bounty; a Treasury certificate or check was issued, which he assigned to "B," to whom payment was made. Is "B" liable to the Government, and if so, why?

Q. IV. When is prosecution for forgery in pay and bounty claims barred, and under what statute?

Q. V. What is the limit of remedy in a civil action for the recovery of money due the Treasury?

Q. VI. When do the accounts of bonded disbursing officers of the Treasury become *res adjudicata* so as to discharge principal and surety?

Q. VII. Under what circumstances is the Auditor empowered, *ex officio*, to administer oaths in cases pending before his office?

Q. VIII. What class of disbursing agents or officers of the Treasury or Government is exempt from bonding?

Q. IX. Who is the legal custodian of the bonds of the Army, Navy, Indian, and Pension disbursing officers?

Q. X. Under the joint resolution of March 29, 1867, the pay and bounty due in case of a colored soldier were paid to the Commissioner of the Freedmen's Bureau, and the money misappropriated by an agent of the bureau. Have the accounting officers authority to resettle the claim and repay the amount so misappropriated? If not, why not?

Q. I. Under late legislation, state for what period the forfeitures by desertion in the regular Army are paid to the Soldiers' Home?

Q. II. Under what laws are these forfeitures paid?

Q. III. What officers of the Government settle these accounts, and where is the money paid?

Q. IV. As the Soldiers' Home accounts are now being settled, how would you dispose of the following case?

A soldier enlisted in Company A, Second Cavalry, July 15, 1879; promoted sergeant August 1, 1880; deserted December 30, 1880, and last paid to August 31, 1880. Due United States, for clothing overdrawn, \$40. A sergeant at desertion. A deserter at large.

Q. V. When a settlement in favor of the Soldiers' Home has been made, what officer is custodian of the papers, and what representative of the Home must be notified of said settlement?

Q. VI. What stoppages or fines are paid over to the support of the Soldiers' Home?

Q. VII. Audit the following cases exactly as you would for reporting to the Second Comptroller:

A soldier enlisted into Company G, First Cavalry, January 1, 1878; discharged by reenlistment January 1, 1883; deserted July 1, 1883; last paid to February 28, 1883. Due soldier for retained pay \$6, and clothing \$12. Apprehended July 16, 1883; \$30 paid for apprehension. Tried by general court-martial and found not guilty of desertion, but of absence without leave. Sentenced to forfeit all pay due at date of desertion and to make good the time lost. Discharged January 1, 1888, by expiration of term of service. A private during service.

Q. VIII. If, instead of discharge, this soldier had again deserted August 31, 1883, how would you report?

Q. IX. Suppose the soldier had been found guilty of desertion by the general court-martial and sentenced to forfeit all pay due or to become due and be dishonorably discharged, and was discharged September 30, 1883, as per sentence?

Q. X. A soldier enlisted in Company B, First Cavalry, July 1, 1880; deserted December 16, 1883; last paid to June 30, 1880. Due soldier for clothing, \$46. Due United States for ordnance and ordnance stores \$150, for camp and garrison equipage \$131. Apprehended March 1, 1884; \$30 paid for apprehension. Again deserted April 15, 1881, taking with him two horses valued at \$75 each. A deserter at large. A private during service.

Q. I. In copying a muster and pay roll, what is most important?

Q. II. What is the rule in copying indorsements made in red ink on muster and pay rolls?

Q. III. What is the rule in copying remarks that appear in lead pencil on the original rolls?

Q. IV. In copying a pay roll the name of the mustering officer is often obscure; where do you find the name for correction?

Q. V. When a name or remark on pay roll can not be obtained, how should it be disposed of?

Q. VI. When an indorsement appears on pay roll similar to the following, "Paid by certificate No. 255896, August 1, 1885," and it is difficult to make it out, where do you find the information?

Q. VII. What is the difference between a muster and pay roll?

Q. VIII. In copying a pay roll, what action do you take as to proof of the addition of the rolls?

Q. IX. What is the rule in reference to interlineation?

Q. X. Where do you apply for remarks or names of soldiers that may have been torn from a pay roll?

Q. I. Name the various papers essential to a complete cash and property account of an Indian agent as rendered by him, and describe the purpose of each and the nature and arrangement of its contents. How often are such accounts rendered; to what officer, and by what officers successively examined?

Q. II. Describe the general process of examining an Indian disbursing officer's accounts for cash and property; state what official documents are prepared in stating the accounts; state when property unaccounted for is charged; to whom the Second Auditor and Second Comptroller, respectively, certify balances found due, and what paper is sent to the agent.

Q. III. What direction is given on the Auditor's certificate in each of the following cases?

(a) A balance is finally found due the agent, partly under current appropriations, partly under appropriations that have lapsed.

(b) Balances are found due the agent on final settlement under some appropriations and due the United States under others; some lapsed, some current.

Q. IV. What is an Interior requisition? When made for the Indian service, by what officers successively acted on, and in what manner? Give like particulars in regard to the subsequent warrant; also, in case of pay requisitions, in regard to the draft issued. When are "transfer and counter" requisitions called for, and what effect do they have on the funds when drawn on current appropriations?

Q. V. In what ways may an Indian agent lawfully account for moneys received by him from the following sources?

(a) Advances by United States Treasury.

(b) Sales of subsistence to employés.

(c) Sales of beef hides.

(d) Sales of condemned public property.

(e) Sales of produce raised by Indians.

(f) Rent of public buildings.

(g) Pay for privilege of passing cattle over reservation.

(h) Pay for grazing privileges.

(i) Earnings of agency workshops.

(k) Pay for railway right of way.

Q. VI. Name the five sets of books kept by the Indian Division for recording claims and tracing goods to destination; state the purpose of each, and how this purpose is effected. Show the process by which a bale of goods bought in New York for the Crow Creek Agency is traced in its course till finally distributed to the Indians.

Q. VII. Name ten of the more common classes of claims settled in the Indian Division; in what offices successfully examined, and what papers are made in each,

describing each paper. On invoices of contractor's supplies, what receipts or certificates appear? Under what circumstances may open market purchases be made in the Indian service?

Q. VIII. Define specific, permanent, and permanent annual appropriations. Give an example of each. How long may an annual appropriation be used; for what purposes; and what becomes of unexpended balances? When, to what extent, and by what authority may an appropriation for support of one tribe of Indians be used for another tribe?

Q. IX. What is meant by a bond-subsidized railroad? Give the list of companies operating such roads. What is the mode, under the law and Treasury regulations, of settling claims of these companies, respectively? In what case may public supplies be transported over these roads without applying the rules for deduction?

Q. X. What action should be taken on the following items, if found in an agent's account?

- (a) He pays fare over a bond-subsidized road.
- (b) He overpays employé A \$10, and short-pays employé B by the same amount.
- (c) He charges for a telegram without subvouchers.
- (d) He charges and files a hotel bill at \$7 per day.
- (e) He charges salary prior to taking oath of office.
- (f) He charges salary to September 30, but renders accounts only to June 30.
- (g) He accounts for a large amount of property by alleging it to have been destroyed by fire.
- (h) He carries a balance from first to second quarter, 1890, on his account current \$100 short.
- (i) He enters on his account current the amount of a Treasury draft \$150 short.
- (k) He pays an amount due a contractor without authority.

Q. I. What accounts and claims are settled in the Ordnance, Medical, and Miscellaneous Division of the Second Auditor's office?

Q. II. Describe the work upon which you are directly engaged.

Q. III. What records are kept in your section of the division, and for what purpose, are they kept?

Q. IV. Of accounts examined, in this division, which two classes are the most important, with respect to amount of disbursements involved?

Q. V. Of claims examined in this division, name the principal class, as regards number received.

Q. VI. Describe the two classes of payments, abstracts or statements of which are furnished by this division in answer to calls from the Pay and Bounty Division.

Q. VII. Referring to the preceding question, explain how the abstracts in case of one class of payments are made up, and in case of calls for the other class, how the fact of payment or nonpayment is ascertained.

Q. VIII. Name the "files" in which the vouchers for either class of payments referred to in the preceding question are to be found, and designate the division that has charge of those "files" in either case.

Q. IX. On examination of a disbursing account, the following errors were noted: In a voucher for receipt of money for Government stores sold, the items making up the amount of the voucher, as receipted, were overadded in the sum of \$1, and the erroneous amount carried to the "Abstract of Sales," but the said abstract was underadded in the sum of \$1, and the erroneous amount carried to the account current. State why either error should or should not appear either as debit or credit item of difference in the "statement of differences" arising on settlement of said account.

Q. X. How are the accounts of the bond-aided Pacific Railroad companies adjusted for services rendered the United States over their aided or nonaided lines?

Q. I. What are the duties of the Division for the Investigation of Fraud?

Q. II. What are the requirements of the act of February 26, 1853, in regard to transfers and assignments of claims against the United States, and powers of attorney to receive payment of such claims?

Q. III. If the payment of a claim were made by the United States on a power of attorney not executed by the claimant in accordance with the requirements of the act of February 26, 1853, would the Government still be liable to the claimant, in case the attorney embezzled the money? If not, why?

Q. IV. What statutes are repealed by the Revised Statutes?

Q. V. In what cases is the doctrine of *laches* applied against the claimants?

Q. VI. Under what circumstances can original papers on file in this Department be withdrawn by attorneys or other persons?

Q. VII. Under what circumstances may copies of original papers on file in this Department be furnished to persons requesting the same?

Q. VIII. Within what time after the discovery that an officer, chargeable with public money, is indebted to the United States must suit be brought against such officer and his sureties?

Q. IX. If a paymaster's check drawn on United States depository, payable to A, fall into the hands of B, and the latter forge A's indorsement and receive payment, will A have a right of action against the United States depository? If not, why?

Q. X. What offenses against the United States are exempt from the provisions of the act of April 13, 1876, limiting the time of prosecution to three years?

Q. I. How are the traveling allowances of a discharged soldier computed?

Q. II. Under what circumstances are aforesaid allowances forfeited?

Q. III. How may an enlisted man be discharged before the expiration of his term of service?

Q. IV. What is the rule for retaining pay of enlisted men, and how are amounts so retained to be treated?

Q. V. For what causes will the retained pay of a discharged soldier be withheld?

Q. VI. For what time are Indian scouts enlisted? State pay and allowances of same.

Q. VII. When is an officer entitled to mileage, and what are his allowances while thus traveling?

Q. VIII. When are officers not entitled to commutation of quarters?

Q. IX. How is the longevity record of an officer determined, and at what period of service would his first increase of pay be due?

Q. X. When is the outstanding check of an army paymaster payable by the Treasury Department?

Q. I. What class of accounts is settled in the Property Division?

Q. II. By whom are these accounts rendered?

Q. III. Through what bureau of the War Department are they received?

Q. IV. How often are officers required to render returns for property?

Q. V. In case an officer fails to render returns for property in his charge, what steps are taken?

Q. VI. State manner of accounting for property lost or stolen.

Q. VII. What vouchers are required for property worn out in service?

Q. VIII. On what vouchers are issues of clothing made to enlisted men?

Q. IX. How often and on what dates are the clothing accounts of enlisted men settled?

Q. X. Who has final jurisdiction in the settlement of property accounts?

Q. I. What are the duties of the Division of Inquiries and Replies?

Q. II. To what time are enlisted men entitled to pay for use and risk of horse and horse equipments?

Q. III. On what dates was the rate of pay proper of enlisted men changed, subsequent to 1860 and prior to 1866?

Q. IV. Give the pay and allowances of a first lieutenant of cavalry from October 1, 1863, to December 31, 1863, both dates included. Give items in detail.

Q. V. An officer of infantry was assigned to duty requiring him to be mounted. Was he entitled to additional pay? If so, to what?

Q. VI. A soldier enlisted July 20, 1864, for one year. Under what act of Congress is he entitled to bounty, and how is it payable?

Q. VII. An officer resigned on March 10, 1863; the resignation was accepted March 25, 1863, and he received official notice of its acceptance March 30, 1863. To which date is he entitled to pay?

Q. VIII. A soldier reenlisted in the Veteran Reserve Corps. To what bounty was he entitled for such enlistment?

Q. IX. A soldier was transferred to the Veteran Reserve Corps. To what bounty was he entitled?

Q. X. A soldier was captured July 3, 1863, and paroled October 20, 1863. To what amount would he be entitled as commutation for that period? Answer in detail.

Q. I. What are the general duties and the nature of the work performed in the Mail Division of the Second Auditor's Office?

Q. II. Should an application for reimbursement for care and nursing or funeral expenses of a deceased pensioner be received by the Second Auditor, to whom should it be sent for settlement?

Q. III. Should an application for bounty land be received by the Second Auditor, to whom should it be sent for adjudication?

Q. IV. What disposition should be made of a claim filed in the Second Auditor's Office by a soldier for subsistence while on furlough?

Q. V. By whom are claims by soldiers or their heirs for pay, for use and risk of a private horse in the United States service, adjusted, and where are such claims sent for settlement?

Q. VI. By whom are claims by soldiers or their heirs for pay, or three months' extra pay, for services in the Mexican war, adjusted, and where are such claims sent for settlement?

Q. VII. What disposition should be made of a claim sent to the Second Auditor by a soldier or his heirs for pay for commutation of rations while the soldier was a prisoner of war?

Q. VIII. To whom should be sent an application received by the Second Auditor from a soldier of the volunteer service for duplicate discharge or certificate of service?

Q. IX. To whom should be sent an application received by the Second Auditor for pay for service as sailor in the U. S. Navy?

Q. X. By what office are claims for pay by a soldier for services in the war of 1812 adjusted?

Q. I. For what periods are the following classes of appropriations subject to draft: Annual, permanent annual, indefinite, and permanent indefinite?

Q. II. Describe the modus operandi of withdrawing Indian appropriations from the Treasury.

Q. III. Describe the modus operandi of returning unexpended balances of war appropriations to the Treasury.

Q. IV. What records are kept in the Bookkeepers' Division in connection with accounts of appropriations made by Congress?

Q. V. What records are kept in the Bookkeepers' Division in connection with accounts of disbursing officers?

Q. VI. By settlement No. 273, confirmed October 31, 1891, the sum of \$8,569.14 was certified to be due William Hammond, for beef furnished to the Indian Department, to be charged to the following appropriations: Fulfilling treaties with Crows, \$2,000; fulfilling treaties with Sioux of different tribes, \$6,569.14. Give the journal entry of this transaction.

Q. VII. Give the ledger entry of the same transaction.

Q. VIII. What certificates are required from the Bookkeepers' Division in connection with the settlement of claims for arrears of pay and bounty?

Q. IX. On June 1, 1891, the Secretary of War issued his requisition, No. 520, in favor of the assistant treasurer, New York, for \$50,000, to be placed to the credit of Maj. George Jones, paymaster, U. S. A., who is accountable for the same under his official bond, dated May 19, 1891, and to be charged to the appropriation for "Pay, etc., of the Army, 1891." On July 31, 1891, an unexpended balance of \$10,000 was passed to the credit of Maj. Jones, under the same appropriation, by repay requisition, No. 8,600. Give charges for settling clerk.

Q. X. What estimates are prepared annually in the Bookkeepers' Division?

Q. I. What papers are contained in the files of the Archives Division?

Q. II. What is a paymaster's settlement?

Q. III. What period is covered by vouchers on file in the Archives Division?

Q. IV. Of what do official papers of a paymaster's settlement consist, or what are official papers?

Q. V. When a confirmed settlement is on file, what payments are noted upon the back, and what dates are noted on the front of each box?

Q. VI. What is the difference in the matter contained in an ordinary pay roll and a muster-out roll?

Q. VII. What is the rule for withdrawing vouchers from a paymaster's settlement?

Q. VIII. When several boxes constitute a single settlement, where should the official papers be filed?

Q. IX. What is meant by the following abbreviations: A. G. O., R. Q. M., U. S. C. T., and C. and G. E.?

Q. X. In case a voucher should be lost from a paymaster's settlement, what steps should be taken to recover the same?

Q. I. What difference, if any, is the effect of a charge of "desertion" and a charge of "absence without leave" upon the right of a soldier to bounty under act of July 22, 1861, who enlisted after July 5, 1862, had an actual service of two years, was honorably discharged, but received no bounty?

Q. II. A soldier was enrolled and mustered in April 1, 1863, in the volunteer service, for three years, and was discharged August 3, 1863, because of disability existing at date of enlistment. He was paid regularly the pay, bounty, and clothing provided by law to include June 30, 1863. What amount should he have received on final statements dated August 3, 1863?

Q. III. What would be the amount of pay and allowances due a major of volunteer infantry for the month of June, 1864?

Q. IV. When is a soldier entitled to veteran bounty, joint resolution January 13, 1864?

Q. V. What rates of pay were allowed to a private of volunteers during the war of the rebellion, and what were the dates when the changes in the rate of pay occurred?

Q. VI. John Jones, private of Company A, First New York Volunteers, claims pay, bounty, and allowances. In what Departments and what offices can be obtained (1) record of his military service; (2) record of his clothing account, and (3) record of his final payment?

Q. VII. A soldier enlisted July 3, 1862, deserted December 22, 1862, and never returned. He never received pay or allowances and never served in the Army at any other time. Charge of desertion was removed under section 5, act of March 2, 1889. Is the soldier entitled to pay and allowances? If not, why?

Q. VIII. What pay, bounty, or allowances are payable to a soldier dishonorably discharged from the service?

Q. IX. A soldier claims commutation of subsistence while a prisoner of war. To what office should such a claim be referred?

Q. X. If there is any law authorizing payment of bounty to six months' volunteers, give the date of the act and the conditions under which payable to the soldier or to his heirs, and state in order of priority what heirs, if any, are entitled.

Q. I. What was the purport of the act of March 3, 1873 (relating to colored soldiers), and how was it construed by the accounting officers?

Q. II. What are the conditions under which an officer is entitled to three months' extra pay proper?

Q. III. A soldier enrolled and mustered in August 15, 1864, for two years, died in service, having received no bounty. He left a widow residing in Scotland. To what bounty, if any, is she entitled?

Q. IV. A captain of infantry was paid \$70 a month from May 1, 1864, to October 31, 1864, date of discharge. His record is amended to show him a major from May 15, 1864. To what amount of pay proper is he entitled?

Q. V. An officer was absent, with leave, 30 days in August, 1863, and 30 days in August, 1864. How much pay should he forfeit in each case?

Q. VI. A soldier enrolled and mustered in July 15, 1861, for three years, was discharged on January 15, 1862, on account of disease existing before enlistment. He died of said disease on February 10, 1862. His widow filed a claim for bounty in July, 1879. To what bounty is she now entitled, no prior settlement having been made?

Q. VII. Two unmarried brothers were mustered into the volunteer service in May, 1864, one as a captain of cavalry, the other as a captain of infantry. The cavalry captain died April 2, 1865, and the infantry captain on April 28, 1865. Their father filed a claim, without attorney, for three months' extra pay proper in 1890. What amount of money will he receive in each case, nothing being due but three months' extra pay proper?

Q. VIII. Give all the necessary conditions under which the mother of a soldier may receive \$200 bounty, \$100 under act of April 22, 1872, and \$100 under act of July 28, 1866.

Q. IX. A captain of infantry was discharged at New York City on August 5, 1866, having been enrolled at Columbus, Ohio, 665 miles distant. He now claims travel pay and travel subsistence, which is due for the entire distance. What amount of money will be allowed?

Q. X. A soldier was enrolled and mustered in August 6, 1862, for three years, and mustered out August 31, 1865, receiving \$100 original bounty. He died on September 15, 1866. His widow filed a claim for bounty, act July 28, 1866, on August 10, 1867. She remarried on February 1, 1869. Is claimant now entitled to any bounty, no final disposition having yet been made of her claim?

THIRD AUDITOR.

Q. I. Where or when are amounts advanced credited pension agent and by what are such offset?

Q. II. How often and to what office must accounts of pension agent be rendered, and of what must they consist?

Q. III. Upon receipt of an agent's monthly account what immediate action is taken?

Q. IV. From what portion of the account of a pension agent are the entries of payments made on the roll books, and for what purpose are the entries made?

Q. V. For what purpose are entries made on roll books; or what general purpose other than their use in auditing the accounts of a pension agent do the roll books serve?

Q. VI. If pensioner is paid upon incomplete or improper voucher what course is pursued in settlement of agent's account?

Q. VII. In furnishing statements of former payments in any given case, what steps are necessary?

Q. VIII. If a check for pension is presented at the Department and agent who issued it is out of office with no funds to his credit in any public depository, what course must be pursued to secure payment to the holder?

Q. IX. In transcribing the name of a pensioner who has been paid to March 4, 1890, from series of 1882 to one for 1890, what is the entry made?

Q. X. In July, 1890, certificate is issued to the widow of a deceased soldier granting her a pension of \$12 per month from May 19, 1887, and \$2 per month additional for two minor children. What is the amount due June 4, 1890?

Q. I. Name the books of record kept in the division and the purpose of each.

Q. II. What classes of settlements of account should be posted in the personal ledgers?

Q. III. If any settlements made by Third Auditor are excluded from the personal ledgers, name them, and state the reasons.

Q. IV. Having posted settlement on which requisition is issued, how is the requisition itself to be treated in reference to the ledger account?

Q. V. Why may not the journal of the personal accounts be made before those accounts have been posted into the ledgers?

Q. VI. Describe briefly the method of answering "Call for Charges" from the personal ledgers.

Q. VII. What record is made in the division of requisitions on the Treasury for funds to be advanced to disbursing officers or agents and for the payment of allowed claims?

Q. VIII. Name the steps taken in the division toward covering funds into the Treasury that have been deposited in Government depositories for that purpose.

Q. IX. How long may the balance of money appropriated for a specific fiscal year remain on the books and be available for the payments of that year?

Q. X. Under what circumstances may drafts be made upon the surplus fund?

Q. I. By what law was the Third Auditor's office created, and its general jurisdiction defined?

Q. II. What classes of accounts are within its province?

Q. III. What classes of claims are within its jurisdiction?

Q. IV. To what officer does the Auditor report his findings or conclusions in accounts or claims?

Q. V. To what extent, if any, is that officer bound by the Auditor's conclusions?

Q. VI. By what authority, if any, in the Executive Departments, can that officer's action be changed?

Q. VII. What is meant by the term "appropriations," as commonly used in statutes and in the Executive Departments, and how are they made or provided?

Q. VIII. For what period, generally speaking, are appropriations available by law for payments?

Q. IX. Upon the final settlement of a claim in one of the classes above spoken of, if an appropriation be presently available for payment, what are the further steps looking toward payment?

Q. X. And if no appropriation be then available, what are the further steps?

Q. I. In the examination of the returns of quartermaster's stores of Lieut. A, it appears from the proceedings of a board of survey and other satisfactory evidence filed therewith, that a quantity of corn, invoiced by Capt. B as "sound and in good condition," was, in fact, damaged when in Capt. B's hands and through his negligence. What course should be taken in adjusting the matter?

Q. II. An officer having been stationed on duty as acting commissary of subsistence and as acting assistant quartermaster, expended all the subsistence funds in his hands, but having quartermaster's funds still on hand, purchased subsistence stores, paid for them with quartermaster's funds and took credit for the expenditure on his quartermaster's account. How can the account be adjusted, the expenditure having been disallowed by the proper military bureau, as in violation of law?

Q. III. An acting commissary of subsistence having sold subsistence stores to officers and enlisted men at a higher rate than the legal one, and having charged himself with the amount so received, he is apparently a creditor of the United States to the amount of the excess received. What is necessary on his part to become an actual creditor for the amount in question.

Q. IV. If the officer referred to in the preceding question fails to take the necessary steps to become an actual creditor of the United States, how can his account be adjusted?

Q. V. An officer of the Quartermaster's Department, and one of the Corps of Engineers engaged in harbor improvements, are stationed in the same city, and on the same day each purchased like quantities of the same articles for the public use in open market from the same person, and paid for the articles out of funds in their hands. The vouchers in each case are made in the same way, each showing on its face the necessity for the purchase in open market. Why can not the quartermaster receive credit for his expenditure at once, as well as the Engineer officer?

Q. VI. April 1, 1891, a contractor agreed to erect certain buildings for the Quartermaster's Department, the work to be commenced April 15 and be completed May 26, 1891. For satisfactory reasons the buildings were not completed until August 5, 1891; the Quartermaster having disbursed all the funds in his hands, made requisition for a sufficient sum to pay the contractor the amount due, but receipted for the money as pertaining to the appropriation, "Regular Supplies, Q. M. D., 1892." He paid the contractor, and on his account current for August, 1891, f. yr. 1892, he took credit for the payment under the head of appropriation to which the funds pertained. How can the matter be adjusted, the expenditure being payable only out of the appropriation, "Barracks and Quarters, 1891?"

Q. VII. What payment should a quartermaster make for the transportation of 675,842 pounds quartermaster's stores from New York City to San Francisco, Cal., via St. Louis, Mo., 1,065 miles, Iron Mountain Railroad to Texarkana, 490 miles, Texas Pacific Railway, Texarkana to El Paso, 860 miles, and Southern Pacific Railway, El Paso to San Francisco, 1,286 miles, the stores being rated as second class, and the through tariff rate to the public being \$3.20 per 100 pounds?

Q. VIII. What payment should a quartermaster make for the above-mentioned stores, via Chicago, 912 miles; thence by Chicago and Rock Island Railroad to Omaha, 503 miles; thence by Union Pacific Railway to Ogden, 1,034 miles; and thence by Central Pacific to San Francisco, 833 miles; the stores being rated second class and the through tariff rate to the public being \$3.20 per 100 pounds?

Q. IX. What payment should a quartermaster make for the above-mentioned stores via St. Louis, 1,065 miles; thence by the San Francisco line to Burton, 538 miles; thence by Atchison, Topeka and Santa Fe Railway to Albuquerque, 699 miles; thence by the Atlantic and Pacific Railway to Mojave, 819 miles; and thence by the Southern Pacific Railway to San Francisco, 382 miles?

Q. X. What would be the amount earned by the respective roads over which the stores were transported, the distance between New York City and Chicago being considered as one road, and the distance between New York City and St. Louis as one road?

FOURTH AUDITOR.

Q. I. In what year was the Navy Department organized?

Q. II. When was the Fourth Auditor's office established?

Q. III. What are the duties of the Fourth Auditor?

Q. IV. How is money appropriated for the use of the Navy Department drawn from the Treasury?

Q. V. What is prize money?

Q. VI. By what authority is the pay of the enlisted men of the Navy fixed?

Q. VII. What is an allotment?

Q. VIII. How is an allotment registered?

Q. IX. In the event of an officer of the Navy or seaman desiring to allot more than the usual amount allowed (one-half of his salary), how is it accomplished?

Q. X. How many pension agencies are there in the United States, and at what agencies are Navy pensions paid?

Q. I. When does an officer of the Navy become entitled to sea pay if ordered to sea duty?

Q. II. If an officer be placed on furlough, to what rate of pay is he entitled?

Q. III. Under what circumstances do enlisted men of the Navy become entitled to one-fourth additional pay?

Q. IV. What is the allowance to officers of the Navy in traveling abroad or in the United States under orders?

Q. V. What does a man forfeit by desertion?

Q. VI. To whom must the application be made for the removal of the mark of desertion?

Q. VII. To what office do Navy accounts go from the Fourth Auditor?

Q. VIII. How are paymasters abroad supplied with funds to meet the necessary expenses of the vessel?

Q. IX. How many divisions are there in the Fourth Auditor's office.
 Q. X. Under what circumstances do enlisted men in the Navy become entitled to three months' additional pay?

Q. I. When is an officer of the Navy entitled to sea pay?
 Q. II. What must be stated in the orders which direct an officer of the Navy to perform shore duty?

Q. III. For how much time should a seaman who enlisted February 28 receive credit for pay during the quarter in which he enlisted?

Q. IV. For how many commuted rations could he receive credit?

Q. V. What is "extra pay for reenlistment under honorable discharge?"

Q. VI. What addition is made to the monthly pay of men serving in the Navy under a continuous-service certificate?

Q. VII. How do fleet paymasters on foreign stations procure money for disbursement?

Q. VIII. From what appropriation do paymasters on foreign stations draw money for disbursement?

Q. IX. What does the expression "By adjustment of appropriations" signify in the statement of a Navy paymaster's account?

Q. X. How is the clothing fund of the Navy reimbursed for issues of clothing to enlisted men of the Navy?

Q. I. To what office should claims for commutation for rations in the Army be referred?

Q. II. To what office should claims or inquiries in regard to artificial limbs be referred?

Q. III. What is prize money?

Q. IV. To whom is it payable?

Q. V. How and in what proportion is it distributed?

Q. VI. When was the Fourth Auditor's office established?

Q. VII. What are the duties of the Fourth Auditor?

Q. VIII. What disposition is made of the accounts that have been examined by the Auditor and the balances certified by the Comptroller?

Q. IX. What is an allotment?

Q. X. What is a "reconciling statement?"

Q. I. What is "bounty for the destruction of enemies' vessels?"

Q. II. Under what act is prize money paid to captors?

Q. III. In what proportion is it distributed to officers and enlisted men?

Q. IV. What difference is observed in the settlement and payment between "prize money" and "bounty for destruction of enemies' vessels?"

Q. V. What course is taken when balances are found due claimants, and there is no money available for payment?

Q. VI. What fact should be shown in a "Report of service" of an applicant for invalid pension?

Q. VII. If a record of service can not be completed from muster or pay roll, what other source should be examined?

Q. VIII. What evidence is necessary in a claim by the widow of a sailor for prize money due him?

Q. IX. Sold a bill of exchange for 2,000 pounds at 1 shilling 8½ pence to the rupee, and with the rupees bought United States dollars at \$0.436 per rupee, how much was received in rupees, and what sum received in United States money?

Q. X. A paymaster sold a bill of exchange for 2,000 pounds at 52½ pence per milrei, and with the milreis bought English money, receiving 2,022 pounds, 2 shillings, 4 pence, what rate was gotten for the milreis, and with what sum should the paymaster be charged in United States money at \$4.8665 to the pound sterling.

Q. I. What duties are assigned by law to the Fourth Auditor?

Q. II. What are the principal accounts and claims adjusted by the Fourth Auditor?

Q. III. By what divisions of the Fourth Auditor's Office are these accounts and claims respectively settled?

Q. IV. By whom are the accounts settled by the Fourth Auditor revised? In case of a difference of opinion between the Fourth Auditor and the revising officer, whose decision prevails?

Q. V. Who prescribes the official forms to be used by pay officers of the Navy and Marine Corps and the manner and form of keeping and stating their accounts?

Q. VI. Who is required by law to superintend the preservation of the accounts settled by the Fourth Auditor, and in whose custody are such accounts preserved?

Q. VII. How often must pay officers of the Navy render their accounts?

Q. VIII. Who is authorized to direct a more frequent rendition of accounts?

Q. IX. How is the length of time allowed to pay officers of the Navy to render their accounts fixed, and upon what does it depend?

Q. X. By whom must requisitions for money drawn by the Secretary of the Navy be countersigned, and by whom registered?

Q. I. What are the duties of the Paymaster's Division?

Q. II. What are the principal papers required as vouchers to a pay roll of a vessel?

Q. III. What are the essential features of a pay roll of a vessel?

Q. IV. What is a transfer account, and what must it show?

Q. V. How much time is allowed pay officers of the Navy for the rendition of accounts of first, second, third, and fourth rate vessels, respectively?

Q. VI. What action follows a failure to render accounts within the prescribed time, and what penalty is fixed by regulations for such failure?

Q. VII. What are the essential features of a voucher for money paid for supplies furnished a vessel on a foreign station, and what papers must accompany the voucher to support it?

Q. VIII. What are the essential features of a mechanics' pay roll? Are any sub-vouchers required to support it?

Q. IX. When officers and seamen are transferred overpaid how is the overpayment treated in the account of the pay officer from whom they were transferred?

Q. X. What disposition is made of the premium or discount on a bill of exchange in the settlement of a pay officer's account?

Q. I. When is an officer of the Navy entitled to sea, shore-duty, and waiting-orders pay, respectively, and when will each rate of pay begin?

Q. II. What sources of revenue has the Navy Hospital fund?

Q. III. By what process is the amount due from officers and seamen to the Navy Hospital fund collected and paid to said fund?

Q. IV. What is "General Account of Advances?"

Q. V. By whom is the account between "General Account of Advances" and the specific appropriations adjusted?

Q. VI. What is required by law with regard to the rendition and settlement of pay officers' accounts under different bonds?

Q. VII. What are the rules for the computation of the pay of officers and seamen of the Navy, respectively?

Q. VIII. What must a pay officer of the Navy file with his account with reference to a sale of a bill of exchange?

Q. IX. What disposition is made of proceeds of sales of condemned material?

Q. X. What is the minimum complement of a vessel that will entitle a pay officer of the Navy to a clerk?

Q. I. What amount is withheld as "retained pay" from the pay of an enlisted man in the Marine Corps in his first enlistment, during each year of his service, and how much will be due him as "retained pay" when discharged at the end of five years of faithful service?

Q. II. From what appropriation is paid the amount due a marine for undrawn clothing on discharge?

Q. III. From what appropriation are marines subsisted when on board United States vessels and at Marine Barracks, respectively?

Q. IV. What is the commutation value of the Navy ration?

Q. V. Are officers of the Marine Corps on duty at sea entitled to a Navy ration or commutation therefor?

Q. VI. What disposition is made of fines imposed on officers and men of the Navy by court-martial?

Q. VII. When and to what amount may funeral expenses of a deceased naval officer be paid?

Q. VIII. How does the promotion of an officer of the Navy on the retired list affect his pay?

Q. IX. What is the penalty for temporary absence of enlisted men without leave? When is such absence considered desertion?

Q. X. What is required by the accounting officers in lieu of signatures to unsigned accounts on pay rolls of vessels?

Q. I. What are the essential features of a pay roll of a post of the U. S. Marine Corps?

Q. II. What are the principal vouchers required to support a pay roll of marines?

Q. III. To what rates of pay are officers and enlisted men of the Marine Corps by law entitled?

Q. IV. What is required by law as preliminary to the making of purchases or procuring of services for the Marine Corps? What exception is made to these requirements?

Q. V. What is required by regulations from the quartermaster of the Marine Corps with regard to shipments of public property over lines of land-grant and bond-subsidized railroads?

Q. VI. What does the law require of the bond-subsidized railroads with regard to the transportation of troops and property of the United States?

Q. VII. What disposition is made of the amount found to be due the bond-subsidized railroads for services rendered the United States?

Q. VIII. When a railroad company transports public property over a line subsidized in part only, what is the rule in making a settlement for the services?

Q. IX. Where a railroad company duplicates its subsidized line between two points, and transports public property between those points over the unsubsidized line, what is the rule of settlement?

Q. X. Is the tariff issued by a railroad company taken by the accounting officers as conclusive of "fair and reasonable rates" required by law?

Q. I. How may a seaman who has served ten or twenty consecutive years in the Navy gain admission to the Naval Home at Philadelphia, Pa.?

Q. II. What constitutes the Navy pension fund, and who is custodian of the same?

Q. III. To whom do pension agents render their accounts?

Q. IV. Who are entitled to the accrued pension due deceased pensioners under section 4718 of the Revised Statutes?

Q. V. How are pension vouchers prepared and paid?

Q. VI. In what cities are the Navy pay officers located and what are their duties?

Q. VII. How is money obtained by a disbursing officer?

Q. VIII. When accounts are settled in the Fourth Auditor's office and passed upon by the Second Comptroller, who are notified of said settlements?

Q. IX. When are the pension agents required to render their accounts?

Q. X. How are the balances in the hands of pension agents disposed of at the close of each fiscal year?

Q. I. When does the pay of an appointed officer in the Navy begin?

Q. II. When does the pay of a promoted officer in the Navy begin?

Q. III. To what rate of pay is an officer of the Navy entitled when traveling to enter on duty in obedience to orders?

Q. IV. To whom is paid the balance due a deceased officer or enlisted man at date of death?

Q. V. Under the general law what amount is allowed an officer of the Navy for loss of clothing by shipwreck?

Q. VI. Under the same law what is the amount allowed enlisted men for loss of personal effects?

Q. VII. By what authority is the pay of enlisted men of the Navy fixed?

Q. VIII. How is the pay of enlisted men of the Marine Corps regulated?

Q. IX. Within what period must a man in the Marine Corps reenlist to entitle him to additional pay?

Q. X. What is the rate of mileage allowed to officers of the Navy when traveling under orders within the United States?

FIFTH AUDITOR.

Q. I. When was the Fifth Auditor's office created?

Q. II. What are the general powers of the Fifth Auditor for determining and adjusting accounts?

Q. III. The Fifth Auditor is assigned accounts for adjustment arising under which of the Executive Departments?

Q. IV. What is the substance of the Treasury rule for the guidance of officials in forwarding reports, accounts, certificates of deposit, or papers of like character, and when shall they be accompanied by a letter of transmittal?

Q. V. Give the substance of Treasury Rule XII, regulating the withdrawal by or the furnishing of accounts or papers in the files of the Department, or copies of the same, to any person.

Q. VI. How old is the consular service of the United States, and how were United States consuls originally provided for?

Q. VII. What documents do consuls receive, and whence, from which they derive their powers?

Q. VIII. What are the principal duties of consular officers?

Q. IX. How is a consul's salary affected by his being appointed temporarily to perform diplomatic duty in the absence of the minister?

Q. X. What diplomatic and consular officers of the United States are at present entitled to receive salary for time "while receiving instructions?"

- Q. I. What is the legal title of this bureau?
- Q. II. When [in what year] was the first Fifth Auditor appointed?
- Q. III. What is the present organization of the office?
- Q. IV. What accounts were assigned to this office at its organization?
- Q. V. What principal accounts have been assigned to this office since its organization?
- Q. VI. What is the substance of the rule of this Department respecting the furnishing of copies of accounts or documents of any kind on file in the Department?
- Q. VII. What is the provision of law in respect to the Auditor administering oaths?
- Q. VIII. To what extent is the action of the head of a Department binding upon the accounting officer?
- Q. X. To what extent does the action of Auditor or Comptroller bind each the other officer?
- Q. IX. What course should a subordinate pursue in a case when he differs in opinion from the action directed by the Auditor?

Q. I. What is the provision of law or regulation for adjusting the salary of a consulate during the leave of the principal officer, say for ninety days, in the United States?

Q. II. What would be the effect, if any, on allowance of salary to principal officer on leave if a newly appointed consul should take charge before the expiration of statutory leave of old consul?

Q. III. When would the salary of the principal officer commence again after the lapse of his statutory leave?

Q. IV. If a consul should go on a special mission by order of his Department, prior to his reaching his post of duty, occupying, say, one month in excess of maximum transit, what would be the effect upon his salary as consul?

Q. V. If a consul should be sent by his Department away from his post on special mission, how would his salary be affected thereby?

Q. VI. The masters of what vessels are required to pay United States consular officers the Treasury fees?

Q. VII. What is the amount and character of a consular fee for corrected invoice?

Q. VIII. What is the character of a fee for consular certificate to household effects?

Q. IX. Example of loss by exchange: Gross amount of draft on London £30. Rate of exchange 33½d. The proceeds were received in a foreign coin worth .699. Wanted loss or gain, and how much?

Q. X. If a consul should receive \$2,000 during the year from his consular agencies, \$1,550 of said amount being his half of fees collected at three agencies, no one of them having collected more than \$1,000 per annum, and should deposit \$1,000 in the Treasury, how will the account stand?

Q. I. How are the United States consular officers classified?

Q. II. How long may a consular officer delay rendering his accounts to this office and paying over the balances of moneys due to the United States, without incurring the penalty of the law?

Q. III. What are the regulations respecting the currency and the language in the rendition of foreign vouchers and accounts?

Q. IV. What is the precedence of accounts as required by the regulations, in applying fees to the payment of consular salary and expenses?

Q. V. In what manner, as a rule, are payments made on consular accounts for official services to American vessels and seamen, and to whom?

Q. VI. What pay can a consul receive while in charge of a legation?

Q. VII. A consul in Germany has a balance to remit to the London bankers; he buys a draft on London for which he pays 1,575 marks, at the rate of 206 per pound sterling. How much should he be credited with as loss by exchange?

Q. VIII. A consul received his commission and took the oath of office on May 12, 1890; started for his post of duty on June 11 and arrived there July 10; he received his exequatur August 6 and entered upon the duties of his office on the day following. From what appropriations should his salary be paid for the periods named, and until September 30?

Q. IX. From July 1, 1890, to February 28, 1891, the fees collected at a consular agency amounted to \$1,745. On March 1 a new agent took charge of the office and during the remainder of the year collected \$277.50 of fees. What disposition should be made of the fees in stating the consul's account at the close of the fiscal year?

Q. X. A consul's quarterly accounts are for salary, \$500; contingent expenses, \$145.50; clerk hire, \$75, and official fees, \$653. He draws a draft on the Secretary of the Treasury for the balance, which is paid out of the appropriation for salaries, consular service. State the several accounts and write out the necessary warrants and counter warrants thereon.

Q. I. What is Internal Revenue? Give a general view of the process of collecting Internal-Revenue duties.

Q. II. What commodities are affected by the Internal Revenue, and state the amount of tax levied on each?

Q. III. Give an account of the process by which a collector receives funds from which to defray the expenses of collecting the Internal Revenue. May he use therefrom the funds received from Internal-Revenue duties?

Q. IV. Give the process in detail by which a collector of Internal Revenue receives credit for the funds derived from Internal-Revenue duties.

Q. V. What is a warrant? What are the principal kinds of warrants? State the difference between a "revenue-covering warrant" and an "accountable warrant."

Q. VI. Give in detail the method used to transfer a balance due to a disbursing officer from the United States on one appropriation, to his credit on a different appropriation.

Q. VII. With what items is the Collector of Internal Revenue charged and with what items credited in the adjustment of his accounts as collector? With what items as disbursing agent?

Q. VIII. Explain what is meant in the adjustment of the collector's account by "duplicate charges on lists" and what by "abatements."

Q. IX. In the case of the death of a collector does the acting collector receive salary as deputy or as collector?

Q. X. Are commissions on receipts allowed to all collectors, and if not why are they paid to some and not to others? And upon what collections are such commissions based?

Q. I. What principal classes of accounts are adjusted in the division in which you are employed?

Q. II. What disbursing officer's accounts are adjusted in your division?

Q. III. How are funds obtained by disbursing officers?

Q. IV. Name the different classes of Internal-Revenue stamps for which accounts are adjusted in your division?

Q. V. Describe the manner of verifying the statements of stamps received by the Commissioner of Internal Revenue?

Q. VI. How does a revenue agent receive his compensation for services, and how for expenses?

Q. VII. When is a revenue agent entitled to commutation of subsistence and at what rate?

Q. VIII. What is the legal limitation of time in which Internal-Revenue stamps can be redeemed?

Q. IX. What are "drawback" accounts?

Q. X. Give the usual method of disposing of an account in your division from the time of its receipt.

Q. I. In the course of work, as done at present, how would you enter in your monthly report of work the copying by you of one hundred consular reports and one hundred Alabama judgments?

Q. II. If, in the customary work of the office, you should copy during the month two hundred and fifty consular accounts and Mrs. R. two hundred, how should you report the number you compared, considering, of course, that you and she worked together as usual?

Q. III. What, if any, different course is to be pursued in disposing of an account after copying a Comptroller's certificate differing from the Auditor's?

Q. IV. If several accounts are received by you at the same time, for different fiscal years, for copying in the same record book, which of them should be copied first?

Q. V. In what record book should a consul's account for an interpreter's salary be recorded?

Q. VI. In what record book should an account for "estates of decedents' trust fund" be recorded?

Q. VII. In what record book should an account for loss by exchange on an account of a chargé d'affaires, *ad interim*, be recorded?

Q. VIII. What step next follows the copying and initialing of a report?

Q. IX. If an error should be detected in the copy while comparing, at what point in the progress of the work should it be corrected?

Q. X. What step follows next in the order of work on an account after comparing the copy?

SIXTH AUDITOR.

- Q. I. What accounts are audited by the Sixth Auditor?
- Q. II. To what officer, and within what time, may an appeal be taken from the official decision of the Sixth Auditor?
- Q. III. From what officers does the Auditor receive the following-named official information:
- (a) Notice of the action of the Post-Office Department concerning the mail service.
 - (b) Notice as to items affecting the stamp accounts of postmasters.
 - (c) Notice of the establishment, discontinuance, and change of site of post-offices, and all changes of postmasters, Presidential as well as fourth class.
- Q. IV. What rates of commission or fees are chargeable for the issue of a postal note, a domestic money order, and an international money order, each of the value of \$4.99?
- Q. V. What is the maximum amount for which a domestic order may be issued and for which a postal note may be issued?
- Q. VI. Within what time must money orders be presented for payment?
- Q. VII. Within what time must postal notes be presented for payment?
- Q. VIII. How many indorsements are permitted on a money order?
- Q. IX. If an international order be spoiled in issuing, what blanks must the postmaster transmit with his statement?
- Q. X. What is a "repaid" money order?

[NOTE.—The three questions marked I, II, and III are general, and were given to all the candidates and constitute a part of each group of ten.]

- Q. IV. What is the difference between a money order and a postal note?
- Q. V. What is necessary to make a money order a valid voucher for its payment?
- Q. VI. Under what circumstances do money orders and postal notes become invalid?
- Q. VII. Under what circumstances and by whom may duplicate money orders and postal notes be issued?
- Q. VIII. How many postmasters obtain funds, when necessary, for the payment of orders and notes presented at their office?
- Q. IX. How often and in what manner do money-order offices dispose of surplus money-order funds?
- Q. X. What is a fixed reserve?
- Q. IV. What are the duties of the collecting division?
- Q. V. For what purpose, in whose favor, and by whom are Auditor's drafts issued?
- Q. VI. For what purpose, by whom, and against whom are Postmaster-General's drafts issued?
- Q. VII. What is the limit of time of the liability of sureties on a postmaster's bond, as it relates to the acts of the postmaster in the line of his duty?
- Q. VIII. In case a late postmaster refuses or fails to comply with the Auditor's demand of payment of the balance due the United States, what is the next step in the process of collection?
- Q. IX. How are allowances for supplies lost by fire and burglary treated, as they relate to the accounts of postmasters under different bonds?
- Q. X. What is the rule with reference to the application of payments made by a postmaster after he has given new bond?

- Q. IV. How should the checker proceed to verify domestic money orders?
- Q. V. By whom must a domestic money order be signed to be a valid voucher?
- Q. VI. What is a duplicate money order?
- Q. VII. What is the duty of the checker if the amount of the money order, or postal note, does not agree with the postmaster's weekly statement?
- Q. VIII. When the checker discovers a discrepancy on the face of a money order between the amount stated in figures and in writing, what disposition is to be made of the order?
- Q. IX. State an instance when a money order becomes invalid?
- Q. X. What is a repaid money order, and by whom should it be signed?
- Q. IV. By whom is this office notified of claims allowed for stamps stolen?
- Q. V. By whom should a postal account be rendered, no acting postmaster having been appointed on the death of the postmaster?
- Q. VI. In the case of the death of the postmaster during a quarter, how should the account be divided?
- Q. VII. How do postmasters obtain credit for money paid on account of free-delivery service?

- Q. VIII. By whom are railway postal clerks paid?
- Q. IX. What is a credit slip?
- Q. X. Upon what are the salaries of postmasters of the Presidential class based?

- Q. IV. What are the duties of the Assorting Division?
- Q. V. Into how many classes is the Assorting Division divided?
- Q. VI. In what manner are money-order vouchers first distributed in this division?
- Q. VII. What are the duties of the assorters assigned to the State and Territory "round tables"?

- Q. VIII. What is meant by "assorting" money-order vouchers?
- Q. IX. What is meant by numbering vouchers?
- Q. X. How should an assorter proceed to number ten boxes of money orders issued at the same office?

- Q. IV. What are the duties assigned to your desk?
- Q. V. What constitutes a quarterly postal account?
- Q. VI. How are late postmasters' accounts treated, and in what way and by whom are they settled?
- Q. VII. Upon what basis are postmasters' salaries of the fourth class computed and how paid?
- Q. VIII. How do postmasters obtain credit for payment of balances due on their postal accounts?
- Q. IX. What are the requirements necessary before a fourth-class office can be raised to the third class?
- Q. X. State what accounts, other than postal, are kept in the Bookkeeping Division.

- Q. IV. State, in a general way, what work is done in the division in which you are employed.
- Q. V. Describe the particular work on which you are employed.
- Q. VI. Name the different kinds of service employed in transporting the mails, the accounts for which are audited in the Pay Division?
- Q. VII. What is the difference between railroad and star service as to the basis of pay?
- Q. VIII. If a contractor receives \$480 per annum for carrying mails three times a week over a route 15 miles in length, how much additional pay should he receive in case his service be increased to four times a week over $7\frac{1}{2}$ miles of the route?
- Q. IX. What is mail-messenger service, and how is the pay of mail messengers reported to the auditor?
- Q. X. What is the compensation of special mail carriers, and how ascertained?

- Q. IV. What are the duties of the Review Division?
- Q. V. Can more than one-fourth of the yearly allowance for rent, light, and fuel be allowed in any quarter of the year; and, if so, when?
- Q. VI. When postage stamps, stamped envelopes, etc., ordered by a postmaster are not received by him within the quarter in which issued by the Post-Office Department, how are they to be treated in his account?
- Q. VII. How is the Sixth Auditor notified of the allowance to postmasters for rent, light, and fuel, and from whom is such information received?
- Q. VIII. From whom is authority received to credit postmasters for damaged stamps and envelopes returned to the Department?
- Q. IX. When does a new bond given by a postmaster take effect?
- Q. X. State for what purposes Postmaster-General's drafts and Auditor's drafts are issued?

TREASURER.

- Q. I. What, in brief, are the duties of the Treasurer of the United States?
- Q. II. In what manner are United States notes redeemed, and at what offices and in what amounts?
- Q. III. What constitutes a repayment into the Treasury?
- Q. IV. What is meant by a counter-entry of a receipt into the Treasury, and by whom is it authorized?
- Q. V. In what sums are national-bank notes redeemed, and by whom?
- Q. VI. What legal-tender functions pertain to standard silver certificates?
- Q. VII. What steps are taken to get public moneys into the United States Treasury, and by what authority is it paid out?
- Q. VIII. What entry is made in general account when United States currency is forwarded for redemption and new currency sent in return?

Q. IX. What kind of security is required for the issue of national-bank circulation, and what amount of such currency is allowed to a bank having a capital of \$50,000?

Q. X. When the Treasurer United States draws his check on the Assistant Treasurer United States, New York, for a deposit of currency or coin in the United States Treasury, what account is charged?

Q. I. In what respects do registered bonds differ from coupon bonds?

Q. II. How is interest paid on coupon and registered United States bonds of the funded loans of 1881, 1891, and consols of 1907?

Q. III. Give the denomination of coupons and the days of the year when payable on the following loans, viz: (a) Oregon war debt; (b) loan of July and August, 1861; (c) loan of 1863; (d) 5-20s of 1862; (e) 5-20s of June, 1864; (f) 5-20s of 1865; (g) consols of 1867; (h) 10-40s of 1864; (i) funded loan of 1881; (k) funded loan of 1891; and (l) consols of 1907.

Q. IV. State briefly the duties of the counters of paid coupons.

Q. V. Prepare on blanks herewith "statements" of the following-described called consols of 1865, received for redemption from the First National Bank of New York:

Coupon bonds, \$50s, Nos. 70005 to 70010, inclusive; \$100s, Nos. 124003 and 126999; \$500s, No. 86000; \$1,000s, Nos. 168991 to 169000, inclusive; coupons attached from January 1, 1879, inclusive, on all bonds except \$100 bond No. 126999, which has coupons on from July 1, 1879, inclusive. Registered bonds: \$5,000, No. 10500; \$1,000, Nos. 20401 and 20501, inscribed in the name of John Smith, and properly assigned for redemption for account of Richard Doe.

Q. VI. Make "statement" of bonds of the 5 per cent funded loan of 1881 continued at 3½ per cent, included in one hundred and twentieth call, received for redemption from August Belmont & Co., viz:

(a) Two bonds of \$1,000, one of \$5,000, inscribed in the name of the Treasurer United States, in trust for the First National Bank, Clinton, Iowa, assigned by the Treasurer United States to the bank, and subsequently by August Belmont & Co. to the Secretary of the Treasury for redemption, under a power of attorney from said bank.

(b) One bond of \$10,000 assigned by the payee, John Smith, trustee, to the Secretary of the Treasury for redemption for account of John Smith.

Q. VII. Prepare "statement" of bonds of the 3 per cent loan of 1882, of the one hundred and thirty-fourth call, received for redemption from the payee, First National Bank of Chicago, Ill., properly assigned "for account of the First National Bank of New York, N. Y.," viz, one of \$50, two of \$100, one of \$500 and six of \$1,000.

Q. VIII. Name the loans on which the registered interest was formerly and is now paid by check.

Q. IX. On what condition was interest prepaid under Department Circular No. 90, dated August 3, 1887?

Q. X. When may coupons from called bonds, bearing date subsequent to the date of maturity of the call, be accepted for their full face value?

Q. I. How is the interest paid on bonds held by the Treasurer of the United States as security for public funds deposited with national banks?

Q. II. What offices are authorized to pay coupons from bonds of the District of Columbia?

Q. III. What is done with mutilated coupons lacking date?

Q. IV. State the rule governing the conversion of United States refunding certificates.

Q. V. What will the owner of 17 United States refunding certificates receive presented for conversion on October 1, 1891?

Q. VI. What are the requirements relating to assignments of United States bonds registered in the name of a bank?

Q. VII. State the rule governing payments for registered bonds purchased during the month immediately preceding the interest date.

Q. VIII. When did interest on the bonds of the funded loan of 1891 cease?

Q. IX. When and upon what condition could holders of these bonds obtain in advance the interest accrued from June 1, 1891, to date when interest ceased?

Q. X. What record is made of moneys received from postmasters on account of sales of stamps?

Q. I. What interest was obtainable before maturity by the offer contained in Secretary's circular of August 3, 1887, and on what terms?

Q. II. State mode of prepayment of interest on coupon and registered bonds?

Q. III. What disposition is made of the rebate deducted in prepayment of interest?

Q. IV. The Treasurer receives on November 14, 1887, from the subtreasurer, New York, \$10,000 in canceled coupons, including \$1,000 dated January 1, 1888, paid with a rebate of \$3.56. With what amount is the subtreasurer credited and why?

Q. V. On September 28, 1887, the Treasurer received for payment \$8,000 in 4 per cent bonds (\$2,000 coupon and \$6,000 registered), purchased from John Smith, of Buffalo, N. Y., by the Department at a premium of 25 per cent. The coupon bonds lacked the coupons due October 1, 1887, and the Register certified that on \$4,000 registered bonds the interest due January 1, 1888, had been prepaid. Give the amount due John Smith and a statement of the case sent him with the Treasurer's check, and also state how the transaction was reported to the Cash Division.

Q. VI. How is the interest paid on registered bonds deposited with the Treasurer United States as security for the circulation of national banks?

Q. VII. How is the quarterly interest paid due May 1, 1887, on 3 per cent bonds included in the one hundred and forty-eighth call, matured that day?

Q. VIII. What is done with interest checks paid on an imperfect indorsement?

Q. IX. What evidence is required for the acceptance of the indorsement of Richard Doe, attorney, on interest check drawn to order of "trustees of Eureka Lodge, No. 10, I. O. O. F., New York, N. Y.?"

Q. X. State the rule governing indorsements of checks for interest on United States bonds registered in the name of a deceased trustee of an estate.

Q. I. What, in brief, are the duties of the chief clerk of the United States Treasurer's office?

Q. II. What is done with checks, drafts, and money returned unclaimed?

Q. III. What steps are necessary to obtain a duplicate of a lost transfer or interest check of Treasury draft?

Q. IV. What record is kept of such transactions, that is, applications for duplicate checks and drafts, and what is done in each case?

Q. V. State briefly what disposition is made of all important official letters received by the Treasurer?

Q. VI. What record is kept by the chief clerk as to the history and payment of the officers and employes of the Treasurer's office?

Q. VII. In the process of the redemption of United States notes and silver certificates, what disposition would you make of a note found to be unsealed?

Q. VIII. At what stage in their preparation do United States notes or silver certificates have any value as money?

Q. IX. At what rate of discount are mutilated United States notes, gold certificates, and silver certificates redeemed?

Q. X. What is the nature of circular No. 55, of March 23, 1889, issued by the Treasurer United States?

Q. I. What, in brief, are the duties of the chief clerk of the office of the Treasurer of the United States?

Q. II. State what disposition is made of all important official letters received by the Treasurer of the United States.

Q. III. What steps are necessary in order to obtain a duplicate of a lost transfer or interest check or draft, and what record is kept of such transactions?

Q. IV. What disposition is made of checks, drafts, and money returned unclaimed?

Q. V. What system has been adopted for keeping the records of the Treasurer's office in the files room in charge of the chief clerk?

Q. VI. Under what conditions can books, papers, and records be withdrawn from the files?

Q. VII. Will the Treasurer of the United States permit any paid draft or check to pass out of his custody?

Q. VIII. Why are all manuscript letters from the office recopied in a register?

Q. IX. For what purpose is a "Register of Letters Received" kept?

Q. X. How can copies of checks, drafts, or of official records in the Treasurer's office be obtained?

Q. I. Give the definition of a Treasurer's "Agency Account," and cite examples.

Q. II. Assuming that the Treasurer had no "Transfer Account" with the sub-treasury at Chicago, what steps would be taken to open such an account, and what entries would be made on the books of the Cash Division?

Q. III. To whom, in what sums, and for what class of funds are certificates of deposit, act of June 8, 1872, issued? What disposition is made of the money so received?

Q. IV. A transfer check drawn June 30, 1888, on the assistant treasurer of the United States at New York was paid and charged July 1, 1891, by that officer; what steps, if any, are required in the settlement of this item?

Q. V. Name the classes of gold certificates now issued by the Department, and give distinguishing features.

Q. VI. The amount of United States notes outstanding is limited by law to \$346,681,016; in what way is the law complied with when such notes, unfit for re-

issue, are redeemed and destroyed, and what entries are made on the books of the Cash Division?

Q. VII. How are Treasury notes of 1890 primarily put in circulation?

Q. VIII. What provision of law determines the outstanding amount of such notes?

Q. IX. In which of the Treasurer's accounts are moneys credited that have been received from postmasters on account of sales of stamps, and in what manner are such funds disbursed?

Q. X. What does the Treasurer's account with the Comptroller of the Currency represent?

Q. I. Name some of the vouchers paid by the paying teller.

Q. II. What are some of the requirements to be complied with in the indorsements of checks and drafts before being paid?

Q. III. How are payments made for minor coin forwarded to an assistant treasurer for redemption?

Q. IV. What distinction or difference is made between the "general" and "transfer" accounts of the Treasurer?

Q. V. When and how is the registered interest on the public debt paid?

Q. VI. What is a "transfer order" and for what purpose is it issued?

Q. VII. How are members of the House of Representatives paid?

Q. VIII. At what periods and in what way are the transfer accounts of the Treasurer balanced or settled?

Q. IX. What method is followed by a disbursing officer to open an account with the Treasurer's office?

Q. X. How can a bank procure silver coin from the Treasury, or what regulations govern its issue?

Q. I. Under what provision of law are silver certificates issued, and to what extent is their issue limited?

Q. II. As no money can be paid out of the Treasury except by warrant of the Secretary of the Treasury, state upon what the issue of such warrant is based.

Q. III. How is the accountability of moneys advanced to a United States disbursing officer ascertained?

Q. IV. The emoluments of some public officers are from fees for services; state how these items are carried into the account of receipts and expenditures of the United States?

Q. V. How is the Treasurer reimbursed for interest paid?

Q. VI. How is the loss on recoinage of silver coin made good in the Treasurer's general account?

Q. VII. How does profit on minor coinage arise?

Q. VIII. What is seigniorage, and how is it brought into the Treasurer's general account?

Q. IX. From what fund is the express charge on silver coin shipped from the mints paid?

Q. X. Can gold coin be exchanged for gold bars? If so, where, and in what sums?

Q. I. Where is the making of United States currency begun and where finished?

Q. II. At what stage in the making of United States currency do the notes become of value as money?

Q. III. What disposition is made of notes which are unavoidably mutilated or defaced during the process of sealing or separating?

Q. IV. In the process of sealing United States currency state if there is any check upon the pressmen, or method of verifying their work, and if so, what?

Q. V. Who is primarily and ultimately responsible for all United States currency received from the Bureau of Engraving and Printing?

Q. VI. Give the names of the persons whose vignettes appear upon the various denominations of United States currency.

Q. VII. What are the present authorized silver coins?

Q. VIII. In what amounts are subsidiary silver and minor coins redeemable?

Q. IX. In the redemption of United States coins what would you reject?

Q. X. What rule, if any, exists relative to the dismissal of employees for the day?

Q. I. What classes of money issued by the United States Government, when presented for redemption, are received by the Redemption Division?

Q. II. For what portion of a mutilated note will full value be given?

Q. III. What disposition should be made of half a note found in a remittance?

Q. IV. On what account is money received from an assistant treasurer of the United States credited?

Q. V. How does the Redemption Division pay national banks for mutilated United States currency received from them?

Q. VI. How are national-bank notes received in mixed remittances disposed of by the Redemption Division?

Q. VII. What are the duties of the express clerk of the Redemption Division?

Q. VIII. What are the duties of a counter?

Q. IX. What are the duties of the teller?

Q. X. What are the duties of the delivery clerk?

Q. I. What bonds are at present available as security for the circulating notes of national banks?

Q. II. By whose authority are bonds, held to secure the circulating notes of national banks, withdrawn?

Q. III. What kind of security, and in what proportion to the public moneys held by them, are national bank depositaries required to give?

Q. IV. If a bank has on deposit with the Treasurer five bonds of \$10,000 each, and wishes to withdraw \$25,000 of the bonds, how can such a withdrawal be made?

Q. V. What tax or duty is due from national banks to the United States, and how often is it collected?

Q. VI. If a bank fails or refuses to pay this tax, to what can the Treasurer resort for payment?

Q. VII. When were the sinking funds of the Central and Union Pacific railroads created?

Q. VIII. In what manner and by whose authority does the Treasurer make investments for these sinking funds?

Q. IX. When do the first-mortgage bonds of the Pacific railroads mature?

Q. X. Of what bonds is the Treasurer custodian for the Secretary of the Interior?

Q. I. Which of the general duties devolved upon the Treasurer is performed by the National Bank Redemption Agency?

Q. II. What denominations of national-bank notes are there in circulation?

Q. III. How many series of national-bank notes are there, and what are they commonly called?

Q. IV. What fraudulent issues are chiefly to be guarded against in handling national-bank notes?

Q. V. How many numbers are there now printed on each national-bank note, and what are they commonly called?

Q. VI. How much of a mutilated national-bank note must there be presented to make it redeemable for full face value, without proof of the destruction of the missing parts?

Q. VII. Through how many processes requiring a separate count do notes pass in the National Bank Redemption Agency, and what are the processes called?

Q. VIII. What, in brief, is the method or plan of assortment now employed in the National Bank Redemption Agency?

Q. IX. In what condition of preservation must a note be to be considered fit for circulation?

Q. X. In the absence of special directions, what disposition is made of notes fit for circulation, and what of those unfit for circulation, by the agency?

Q. I. What, in brief, is the method or plan of assortment now employed in the National Bank Redemption Agency?

Q. II. What, in detail, are the duties of the first assorter?

Q. III. What, in detail, are the duties of the second assorter?

Q. IV. How is the second assorter informed of the special directions for the assortment of the notes of any bank?

Q. V. How many series of national-bank notes are there and what are they called?

Q. VI. Which, if any of them, is treated by the National Bank Redemption Agency as all unfit for circulation?

Q. VII. What denomination of national-bank notes are there in circulation?

Q. VIII. What fraudulent issues are chiefly to be guarded against in handling national-bank notes?

Q. IX. How, in general, may these be distinguished from genuine notes?

Q. X. How much of a mutilated national-bank note must there be left to make it receivable for full face value, without proof of the destruction of the missing parts?

Q. I. What are the duties of a first assorter?

Q. II. What distinctive mark or characteristic of the notes is attended to in separating them in the first assortment?

Q. III. What are the "specials" in the first assortment?

Q. IV. What are the duties of a second assorter?

Q. V. What distinctive mark or characteristic of the notes must be attended to by the second assorter in separating the notes?

Q. VI. What is the largest number of notes of any denomination that may be put into a strap?

Q. VII. What is the smallest amount that may be put into a strap by a first assorter?

Q. VIII. In what color of strap does the first assorter receive notes and in what color put them up?

Q. IX. In what color of strap does the second assorter receive notes and in what color put them up?

Q. X. What is the object of the process called proving?

Q. I. Describe briefly the method or plan of assortment employed in the National Bank Redemption Agency.

Q. II. When and by whom are the notes assorted by denominations?

Q. III. What, in detail, are the duties of a first assorter and of a second assorter?

Q. IV. What are "specials" in the first assortment?

Q. V. What is the largest number of notes of any denomination that may be put into a strap?

Q. VI. What is the smallest amount that may be put into a strap by a first assorter and by a counter?

Q. VII. How many series of notes has a bank whose charter has been extended and which was not retiring its circulation at date of extension?

Q. VIII. Where a bank has only one series of notes and is not retiring its circulation, how are its notes separated?

Q. IX. Where a bank has notes of the old series, series of 1875, and series of 1882, and is not retiring its circulation, how are its notes separated?

Q. X. What separation is made of the notes of a bank designated both "X" and "U" on the assorter's list, and what notes, if any, of such a bank are treated as fit for circulation?

REGISTER.

Q. I. By what act was the office of the Register created?

Q. II. Define, in general, the duties of the Register, as specified by that and subsequent acts, with reference to accounts.

Q. III. What is the duty of the Register in reference to balances of adjusted accounts?

Q. IV. Specify, in general, the nature of the work performed in the Division of the Receipts and Expenditures.

Q. V. What is an accountable warrant?

Q. VI. What is a settlement warrant?

Q. VII. Describe the nature of the work performed in the Note, Coupon, and Currency Division.

Q. VIII. Specify the United States loans now outstanding upon which interest is paid.

Q. IX. Describe the nature of the work performed in the Division of Loans.

Q. X. For what purpose was the Division of "Interest and Expenses on Loans" created?

Q. I. Define the nature of your duties in the Register's Office.

Q. II. Enumerate the general classes of accounts received in the Register's Office.

Q. III. Specify, in order, the officers auditing and certifying Treasury and judiciary accounts.

Q. IV. Specify, in order, the officers auditing and certifying diplomatic and internal revenue accounts.

Q. V. Specify, in order, the officers auditing and certifying customs accounts.

Q. VI. Specify, in order, the officers auditing and certifying land accounts.

Q. VII. Where do transportation accounts originate?

Q. VIII. Who audits and certifies to said accounts?

Q. IX. On whose order only can accounts be withdrawn from the files of the Register's Office?

Q. X. State, in order, the papers constituting an account.

Q. I. In what books in the Register's Office are the accounts of the United States ministers and consular officers kept?

Q. II. Explain the manner of keeping personal accounts?

Q. III. Name the different classes of receipt warrants?

Q. IV. For what purpose are certificates furnished?

Q. V. What is the difference between an accountable warrant and a chargeable settlement warrant?

Q. VI. Who are the United States fiscal agents in London, England, and what are their duties in relation to the accounts of United States diplomatic officers?

Q. VII. Are the personal ledgers in the Register's Office kept by single or double entry?

Q. VIII. What part of personal ledger work is journalized?

Q. IX. What is done with a balance outstanding on the personal ledgers, when an officer goes out of office?

Q. X. From what offices are accounts received in the Register's Office?

Q. I. By whom and where are coupons redeemed?

Q. II. Through what Bureaus of the Treasury Department do redeemed detached coupons pass in transit to the Register's Office?

Q. III. Give a full and detailed account of the manner of disposing of redeemed detached coupons after they are received in the Note, Coupon, and Currency Division.

Q. IV. Give the authorizing acts, length of loan, when redeemable, rate of interest, manner of payment, and months of maturity of interest in each year of coupon bonds of the loan known as the "funded loan of 1891."

Q. V. Describe a numerical register and the method of entering therein redeemed coupons.

Q. VI. What is a coupon bond?

Q. VII. How many coupons are attached to a bond of the 1907's when issued?

Q. VIII. What value does a coupon on a \$50,000 bond of the 1907's represent?

Q. IX. When are coupons redeemable?

Q. X. Name the different denominations of the coupon bonds of the "Funded Loan of 1891," with the denomination of the coupons attached to each.

Q. I. When is a coupon on a bond payable?

Q. II. How many coupons are attached to a coupon bond when issued?

Q. III. What does a coupon represent?

Q. IV. When are coupons not redeemable?

Q. V. By whom and where are coupons redeemed?

Q. VI. Through what bureaus of the Treasury Department do redeemed detached coupons pass in transit to Register's Office?

Q. VII. Give briefly the general method and manner of handling coupons, the different processes, and explanatory reasons therefor, and the successive order of the work observed in preparing them for file when delivered to the Note, Coupon, and Currency Division.

Q. VIII. Describe a numerical register and the mode of entering redeemed detached coupons.

Q. IX. Name the month or months of maturing coupons on the coupon bonds of the consols of 1907.

Q. X. Name the month or months of maturing coupons on the coupon bonds of the funded loan of 1891.

Q. I. What are the principal books used in the Loan Division of the Register's office?

Q. II. What are the principal differences between coupon and registered bonds?

Q. III. Describe the process of transferring registered bonds.

Q. IV. On what loans is the Government paying interest?

Q. V. When are dividends payable on each loan?

Q. VI. In case of the death of John Smith, who would be authorized to assign a bond standing in his name?

Q. VII. Describe a numerical register and its uses.

Q. VIII. Who could assign a bond inscribed in the name of the First National Bank of Jonesboro, Alaska?

Q. IX. In the above case what proof of authority would be required?

Q. X. Through what bureaus does a redemption of bonds pass?

Q. I. Who was the first Register of the Treasury and when was he appointed?

Q. II. When was the office of Assistant Register created?

Q. III. Name the divisions now existing in the Register's office in the order of seniority.

Q. IV. How many employes are there in the Register's office, of what classes, and at what salaries?

Q. V. What is the amount of the appropriation for the service of the office of the Register for the fiscal year ending 1893?

Q. VI. How is the title or ownership to United States registered bonds passed?

Q. VII. How is the title or ownership to a coupon bond passed?

Q. VIII. How often is the interest paid on the 4-per cent loan; who certifies to interest schedule; and how is the interest paid?

Q. IX. What record of a registered bond is made in the Register's office?

Q. X. How can a person become the owner of a registered bond at the present time?

- Q. I. By what act was the office of Register created?
- Q. II. Define, in general, the duties of the Register as specified by that act.
- Q. III. How is the Assistant Register appointed?
- Q. IV. What are the duties of the Assistant Register?
- Q. V. In the absence of the Register and the Assistant Register, who can perform the duties of Register?
- Q. VI. What duties are assigned to the clerk on duty in the Register's room?
- Q. VII. What letters received, and what answered in correspondence are preserved in the Register's room, and what in the various divisions?
- Q. VIII. How many divisions are there in the Register's bureau, and what are the general subjects in charge of these divisions?
- Q. IX. In what divisions does the transaction of business call for knowledge of French, Spanish, and German?
- Q. X. What languages do you understand, and to what extent do you understand them, respectively?

COMPTROLLER OF THE CURRENCY.

- Q. I. What reserve is a national bank required to hold and how are banks classified according to the place at which the reserve may be held?
- Q. II. In case the reserve falls below the legal requirement what penalty attaches?
- Q. III. To what extent, if any, are national bank notes a legal tender?
- Q. IV. What rate of interest may national banks legally charge?
- Q. V. What is the penalty for charging a rate of interest greater than that allowed by law?
- Q. VI. What are the provisions of law relating to dividends?
- Q. VII. What are the provisions of law relating to the extent to which loans may be made to any person, company, corporation, or firm?
- Q. VIII. What is the limit to the indebtedness of a national bank and what the exceptions thereto?
- Q. IX. What reports are national banks required to make to the Comptroller of the Currency?
- Q. X. What, if any, limit does the national bank act place upon taxation of national banks?
- Q. I. What is necessary to be done to secure the designation of a city as a reserve or central reserve city?
- Q. II. What is the limit of indebtedness an association may incur?
- Q. III. What are the qualifications of directors and of how many directors must a board consist?
- Q. IV. For what obligations are national bank notes not a legal tender?
- Q. V. By whom and what amount are national bank examiners paid?
- Q. VI. Under what circumstances, except insolvency, is the Comptroller authorized to place an association in the hands of a receiver?
- Q. VII. Who only are preferred creditors of an insolvent association?
- Q. VIII. What proceedings are necessary to secure the change of the title or location of a national bank?
- Q. IX. How are vacancies in a board of directors filled?
- Q. X. What is the limit of liability of a shareholder of an association in case of insolvency?
- Q. I. How do the aggregate resources of State banks, loan and trust companies, savings and private banks, received from official sources, compare with those of national banks?
- Q. II. Give an approximate amount.
- Q. III. How is it that statistics as to State, savings banks, etc., appear in the report of the Comptroller of the Currency?
- Q. IV. How is the information obtained, and how is a deficiency supplied?
- Q. V. Arrange the following items under the appropriate heads of "Resources" and "Liabilities:" overdrafts, State, county, and municipal deposits, current expenses and taxes paid, United States bonds, surplus fund, State bank notes outstanding, dividends unpaid, real estate, furniture and fixtures, bank stock, capital stock, and undivided profits.
- Q. VI. Are the notes of any person, or State banking association, used for circulation and paid out by a national bank, taxable under United States statutes; if so, at what rate?
- Q. VII. What is the present tax on deposit of national banks?
- Q. VIII. Who was the first Comptroller of the Currency?
- Q. IX. How, by whom, and for what period is the Comptroller of the Currency appointed, and how and by whom can he be removed?
- Q. X. What are the steps which the law contemplates should precede the appointment of a receiver of a national bank?

Q. I. Give the general character of the books and accounts kept by you in the division of issues, and any other work performed.

Q. II. Under what two acts are entries of additional circulation now made on the respective journal and ledger accounts?

Q. III. What accounts of additional circulation were kept prior to 1875, and what was the date of the acts under which entries were made?

Q. IV. What was the object of posting additional amounts of circulation issued to accounts of States prior to 1875?

Q. V. What effect did the act passed in 1875 have upon the apportionment of circulation among the States and Territories?

Q. VI. What issue comes under the head of "Additional circulation to new banks?"

Q. VII. What difference is there between an issue of currency on bonds deposited on an account of mutilated notes destroyed, as affecting the volume of national-bank currency outstanding?

Q. VIII. What issues of currency are reported to the United States Treasurer as the basis on which to calculate the five-per-cent redemption fund?

Q. IX. Why are shipments under section 6, act of July 12, 1882, not reported to the Treasurer?

Q. X. What records do you make of original and duplicate plates engraved by the Bureau of Engraving and Printing?

Q. I. How many times in a year are national banking associations required by law to report their condition to the Comptroller of the Currency?

Q. II. State the process of examination of a national bank's report of condition.

Q. III. By how many directors must a national bank's report of condition be attested?

Q. IV. State in brief the requirements of the act of February 26, 1881.

Q. V. Name the various forms of currency which a national bank is permitted to count as a lawful-money reserve.

Q. VI. What portion of a national bank's lawful-money reserve may be kept with approved reserve agents in the case of banks located outside of reserve cities? In the case of banks located in reserve cities not "central"?

Q. VII. Name the "reserve" cities, the "central" reserve cities.

Q. VIII. Give definition of "bad debts," as contained in section 5204, U. S. R. S.

Q. IX. What is the limitation to the liability of a bank for money borrowed, prescribed by section 5200, U. S. R. S.?

Q. X. How long may a national bank, under section 5137, U. S. R. S., hold real estate taken for debt?

Q. I. State the different accounts upon which incomplete national-bank notes are issued.

Q. II. How does the issue of currency on bonds deposited affect the amount of circulation outstanding?

Q. III. Explain briefly the method of redeeming mutilated notes under the act of June 20, 1874, and the issuing of incomplete currency to replace the same.

Q. IV. To whom, and for what purpose, is the weekly report of additional circulation made?

Q. V. Explain the method of balancing the shipping clerk's schedule.

Q. VI. Which items are debited and which credited in the entries of the vault clerk's ledger account?

Q. VII. When a bank liquidates what disposition is made of its unissued currency on hand in the office?

Q. VIII. For what purpose is the daily report of currency received, made to the Division of Loans and Currency, Secretary's office?

Q. IX. When a withdrawal of bonds is made and lawful money deposited to retire a corresponding amount of circulation, what change is made in the circulation account of a bank?

Q. X. Under what act of Congress were the designs of bank notes known as the "brown backs" issued?

Q. I. How many persons are required to form a national banking association?

Q. II. In organizing a national bank, how is the capital stock paid to the association?

Q. III. In organizing a national bank, at what time does the association become a body corporate?

Q. IV. State the minimum capital stock required for a national bank established in a place the population of which does not exceed 6,000 inhabitants.

Q. V. State the minimum capital stock required for a national bank established in a place the population of which is 9,500 inhabitants.

Q. VI. State the minimum capital stock required for a national bank established in a place the population of which exceeds 55,000 inhabitants.

Q. VII. What amount of bonds must a national banking association deposit with the Treasurer of the United States, the capital stock of which bank is \$60,000?

Q. VIII. What amount of bonds must a national banking association deposit with the Treasurer of the United States, the capital stock of which bank is \$160,000?

Q. IX. How is an increase of the capital stock of a national banking association effected?

Q. X. How is the reduction of the capital stock of a national banking association effected?

Q. I. Upon what are issues of circulation to national banks based?

Q. II. What is the authority for the entry of transactions of banks in bonds, and also of capital stock?

Q. III. What does the "retired circulation" represent?

Q. IV. What is the method of computing the outstanding circulation of national banks?

Q. V. When can the account of a national bank be finally closed?

Q. VI. What does the debit side of "lawful money redemption account" represent, and also the credit side?

Q. VII. What is the compensating account of "sundry banks—issues?"

Q. VIII. When can the old circulation account of a bank be closed?

Q. IX. Name the accounts represented in the general ledger.

Q. X. Make the required journal entries of a bank that has deposited lawful money to reduce its circulation, and while so doing has gone into voluntary liquidation, and while in process of liquidation has been placed in the hands of a receiver as an insolvent bank.

Q. I. What are your regular duties in connection with the Redemption Division of the office of the Comptroller of the Currency?

Q. II. Describe in a general way the work of the Redemption Division.

Q. III. From what source is the national-bank currency received by this division?

Q. IV. How many kinds of money are received from the Treasurer of the United States?

Q. V. Explain the purport of the different-colored memoranda on the packages of currency as received from the Treasurer of the United States.

Q. VI. What record and final disposition is made of the currency of insolvent banks?

Q. VII. What record and final disposition is made of the currency of liquidating banks?

Q. VIII. What record and final disposition is made of the mutilated currency of banks in active operation?

Q. IX. What record and final disposition is made of the unfinished sheets of national-bank notes received from the Bureau of Engraving and Printing on statistical account?

Q. X. In what manner can an active bank reduce its circulation?

Q. I. How, by whom, and for what period is the Comptroller of the Currency appointed?

Q. II. Give in a general way the duties of the Comptroller of the Currency.

Q. III. Give the names of all those who have occupied the office of Comptroller of the Currency.

Q. IV. State how many divisions exist in the Bureau of the Comptroller of the Currency, and designate them.

Q. V. Describe in a general way the work assigned to each division.

Q. VI. For what period of time is a national bank organized?

Q. VII. If a bank has \$25,000 in bonds on deposit, what amount of circulating notes is it entitled to receive?

Q. VIII. What percentage of the amount of its circulation is each bank required to keep on deposit with the Treasurer of the United States for the redemption of its circulating notes?

Q. IX. How many reports of condition must the Comptroller of the Currency require every association to make during each year?

Q. X. In case a bank becomes insolvent, who appoints the receiver?

COMMISSIONER OF INTERNAL REVENUE.

Q. I. What is the rate of tax per gallon on distilled spirits, and what special taxes are required of wholesale and retail dealers in distilled spirits?

Q. II. How are fractional parts of a gallon of distilled spirits taxed and what is the exemption?

Q. III. State in round numbers the gross receipts from internal-revenue sources as given in the last report of the Commissioner?

Q. IV. State in a general way the duties of the Commissioner of Internal Revenue under the act to prevent the manufacture or sale of adulterated foods or drugs in the District of Columbia.

Q. V. What is the rate of tax per pound on oleomargarine, and what special taxes are required of manufacturers of oleomargarine, wholesale dealers in oleomargarine, and retail dealers in oleomargarine, respectively?

Q. VI. What are some of the provisions of the pending tariff bill relating to internal revenues?

Q. VII. What is the evidence of the payment of the tax on articles taxed?

Q. VIII. Under what conditions may imported cigars be put upon the domestic market, import duty being paid?

Q. IX. To what department does the Solicitor of Internal Revenue belong?

Q. X. By whom are assessments of internal-revenue taxes made?

Q. I. What are the duties of the Solicitor of Internal Revenue?

Q. II. What is the law in regard to compromising internal-revenue cases; and what is the course of procedure after an offer of compromise has been received?

Q. III. What occupations require payment of special tax, and at what time are such taxes payable?

Q. IV. What rewards are offered for information leading to the detection and punishment of persons violating the internal-revenue laws?

Q. V. What is the law in regard to the release, before judgment, of distilleries seized for violation of law?

Q. VI. What is the law in regard to the destruction of illicit distilleries?

Q. VII. What is the course of procedure on seizure of property valued at \$500 or less?

Q. VIII. What is the limit of time within which prosecutions may be instituted against persons charged with violating internal-revenue laws?

Q. IX. What is the limit of time within which the Commissioner can make assessments of taxes in different cases?

Q. X. What action must the taxpayer take to obtain relief, in case he claims an assessment is erroneous, and within what time must action be taken?

Q. I. What is the remedy for official acts and defaults of a deputy collector and acting disbursing agent placed in charge by a vacancy occurring in the office of collector?

Q. II. What officer audits collectors' accounts, and to what officer are these accounts transferred by the auditing officer?

Q. III. What is the minimum penal sum of a storekeeper's or gauger's bond?

Q. IV. State what manufactures internal-revenue officers are positively forbidden to engage in.

Q. V. What is the limit as to number of gaugers and storekeepers, etc., in commission at one time?

Q. VI. Who has the power to suspend a collector of internal revenue for good and sufficient cause?

Q. VII. What officer may require a collector of internal revenue to execute a new bond, in place of the original bond?

Q. VIII. What is the maximum net compensation of a collector of internal revenue?

Q. IX. In whom is the power vested to consolidate collection districts?

Q. X. Who appoints deputy collectors and how are they compensated for their services?

Q. I. How many divisions are there in the Internal Revenue Office and how are they designated?

Q. II. What officer is head of the division of revenue agents and by whom is he appointed?

Q. III. To what department does the Solicitor of Internal Revenue belong?

Q. IV. To what division of the Internal Revenue Office is the work connected with claims for abatement of taxes assigned?

Q. V. By whom is the Deputy Commissioner of Internal Revenue appointed?

Q. VI. By whom are internal-revenue agents and inspectors appointed, and how many of each are allowed by law?

- Q. VII. By whom is the analytical chemist appointed?
- Q. VIII. What is the maximum per diem pay of internal-revenue agents other than the chief of revenue agents?
- Q. IX. What is the per diem pay of an internal revenue inspector?
- Q. X. By whom is the chief clerk of the Internal Revenue Office designated as such, and under what title is he paid?

Q. I. How are collectors of internal revenue appointed and by whom may they be removed from office?

Q. II. What is the only condition of eligibility to the office of collector of internal revenue named in the act of Congress creating that office?

Q. III. Name the three reasons for any one of which the Commissioner of Internal Revenue may suspend a collector of internal revenue from duty?

Q. IV. How many sureties does the law require on the official bond of a collector of internal revenue, and to what Department does the officer belong by whom said bond must be approved?

Q. V. What provision is made by law for relieving the sureties on a collector's official bond from further liability for his official acts?

Q. VI. What other duties are required of every collector of internal revenue besides those pertaining to the office of collector?

Q. VII. By whom is the penalty of a collector's bond as disbursing agent fixed, and by whom is the bond approved?

Q. VIII. What two methods are provided by law for temporarily filling a vacancy in the office of collector of internal revenue pending the appointment and qualification of a successor?

Q. IX. What is the remedy for the official acts and defaults of a deputy collector acting as collector by reason of a vacancy in that office?

Q. X. In what office are the official bonds of collectors filed?

Q. I. By whom are internal-revenue storekeepers appointed and by whom are they assigned to duty?

Q. II. What is the maximum per diem pay of a storekeeper?

Q. III. By whom is the penal sum of a storekeeper's bond prescribed and by whom must it be approved?

Q. IV. What is the minimum sum fixed by law for the penalty of the bond of an internal-revenue gauger?

Q. V. By whom may gaugers and storekeepers be transferred from one internal-revenue collection district to another?

Q. VI. By whom are internal-revenue gaugers appointed and by whom are they assigned to duty?

Q. VII. What is the amount of the penalty of a storekeeper's bond as fixed by the Commissioner of Internal Revenue, and how many sureties does he require on such bond?

Q. VIII. Under the act of Congress imposing the duties of storekeeper and gauger on one officer for small distilleries, who fixes the maximum capacity of a distillery where one officer may be assigned for both classes of duties?

Q. IX. What is the title of the officer who performs the combined duties of storekeeper and gauger at small distilleries?

Q. X. Name the internal-revenue collection district in which the largest number of storekeepers and gaugers (combined office) are employed?

Q. I. By whom are internal-revenue taxes collected?

Q. II. By whom are internal-revenue districts established?

Q. III. What taxes imposed by acts now in force are not payable by stamps, but must be assessed?

Q. IV. What is the rate of tax per gallon on distilled spirits?

Q. V. By what officers must tax-paid spirits stamps be signed?

Q. VI. Which of the internal-revenue collection districts pays the largest revenue?

Q. VII. What is the maximum number of special bonded warehouses for fruit brandy that may be established in any one collection district?

Q. VIII. During which months of each year may grape brandy be used free of tax for the fortification of sweet wines, under the act of October 1, 1890?

Q. IX. By whom may the records of manufacturers of tobacco and snuff kept in the several collectors' offices be inspected?

Q. X. What specific duty is imposed by law on the Solicitor of Internal Revenue?

Q. I. How are collectors and deputy collectors of internal revenue compensated for their services?

Q. II. What is the maximum sum that a collector of internal revenue can be paid per annum as salary?

Q. III. By whom are deputy collectors of internal revenue appointed?

Q. IV. In what respect is the number of deputies and clerks now limited by law?

Q. V. What exceptions are there to this rule?

Q. VI. How often and on what form must a collector render his account for expenses of deputies, clerks, etc.?

Q. VII. In reimbursing a deputy collector for traveling expenses, what limitation is there to the sum he may be paid?

Q. VIII. What particular expenses are specified by law as allowable to a collector of internal revenue?

Q. IX. In the case of other office expenses, upon whose approval can they be allowed?

Q. X. How are collectors of internal revenue usually supplied with stationery and blanks?

Q. I. How often and on what form does a collector of internal revenue receipt for taxes assessed?

Q. II. On what form and how often must he account for these tax lists?

Q. III. How often is a collector of internal revenue required to deposit money collected?

Q. IV. If a tax proves uncollectible how can the collector obtain credit for it?

Q. V. If a tax is assessed on a list and afterwards paid and a stamp issued, in which account should the collector credit the money received?

Q. VI. In what manner can he get credit in the other account?

Q. VII. If a collector distrains on real estate for taxes due, and it is bid in for the United States, how long a time must elapse before he can be credited for the amount?

Q. VIII. How often and on what form is a collector's account for taxes, stamps, etc., adjusted?

Q. IX. How often and on what form is a collector required to render an account for disbursements to storekeepers?

Q. X. By what rule is the compensation allowed to a storekeeper, or a storekeeper and gauger, determined?

Q. I. What way is provided by law for the settlement of liabilities incurred by persons under the internal-revenue laws other than by suits and prosecutions?

Q. II. What power is given to the Commissioner herein, and how is it guarded?

Q. III. In compromise proceedings, before final action is taken by the Commissioner in any case, what is done by the Solicitor of Internal Revenue pursuant to the statute?

Q. IV. What officers, other than internal-revenue officers, are governed by regulations established by the Commissioner of Internal Revenue respecting suits arising under the internal-revenue laws?

Q. V. What is the scope of the Commissioner's authority as to such officers?

Q. VI. When real estate is acquired by the United States under operation of internal-revenue laws, who has charge of it, and what are his powers in relation thereto?

Q. VII. What is the statutory restriction as to commencement of suits for recovery of taxes, or fines, penalties, and forfeitures, under the internal-revenue laws?

Q. VIII. Who is empowered to pay for information resulting in the detection, trial, and punishment of persons guilty of violating the internal-revenue laws, and what is the limit set to this power?

Q. IX. Who may seize property that is subject to forfeiture for violation of the internal-revenue laws?

Q. X. What are special taxes under the internal-revenue laws?

Q. I. What officer of the United States has authority to remit, refund, or pay back internal-revenue taxes erroneously or illegally assessed or collected?

Q. II. Upon what form should a claim for the remission of a tax erroneously assessed be made.

Q. III. If taxes assessed are found to be uncollectible, how should a claim for abatement be made?

Q. IV. Within what time after the receipt of an assessment list by the Collector should it be closed, either by collection or by filing claims for abatement.

Q. V. Upon what form should a claim be made for the refunding of taxes erroneously or illegally assessed and collected?

Q. VI. Within what time should a claim be made for the refunding of taxes erroneously or illegally assessed and collected?

Q. VII. In whose name should a claim be made for the refunding of taxes erroneously or illegally assessed and collected?

Q. VIII. Who should make a claim for the release of duplicate charges arising from the assessment of stamp taxes, and in what manner should the application be made?

Q. IX. If from unavoidable accident a distiller fails to produce eighty per centum of the producing capacity of his distillery as established by law, and a tax is assessed on the deficiency, by whom and to what extent can relief be granted?

Q. X. If distilled spirits are destroyed by accidental fire, or other casualty, without fraud, collusion, or negligence of the owner, while in the custody of a revenue officer in a distillery, warehouse, or bonded warehouse, of the United States, before the tax thereon is paid, what relief can be granted?

Q. I. By whom are assessments of internal-revenue taxes made?

Q. II. What are the principal objects of taxation under the internal-revenue laws?

Q. III. Define proof spirit.

Q. IV. What officer is authorized by law to compromise cases of liabilities incurred under the internal-revenue laws in which judgment has been rendered in favor of the United States?

Q. V. What officer has authority to suspend a collector of internal revenue for gross neglect of duty?

Q. VI. What is the rate of tax per pound on manufactured tobacco?

Q. VII. What is the net amount of tax on a barrel of fermented liquors?

Q. VIII. State in a general way the duties of the Commissioner of Internal Revenue under the act of Congress entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia."

Q. IX. To what internal-revenue collection district does the District of Columbia belong?

Q. X. What is the total amount of tax due on two packages of distilled spirits containing, respectively, 40½ and 38½ proof gallons, the spirits in each case being above proof? State also the amount due on each package.

Q. I. Give the date and title of the original act of Congress establishing the present internal-revenue system.

Q. II. Give the date of the act of Congress imposing an internal-revenue tax on oleomargarine.

Q. III. When was the act of Congress approved reducing the tax on tobacco to its present rate per pound, and when did the reduction take effect?

Q. IV. What manufactures are internal-revenue officers forbidden by law to engage in?

Q. V. Name the occupations now subject to internal-revenue tax?

Q. VI. How many occupations were relieved from internal-revenue tax by the act of October 1, 1890?

Q. VII. By what instrument does the law require that sugar shall be tested to ascertain the rate of bounty thereon under the act of October 1, 1890, and what per cent of pure sugar must it contain in order to entitle the producer to a bounty of two cents per pound?

Q. VIII. What is the minimum distance from a rectifying house at which the law permits the erection and operation of a distillery?

Q. IX. Name the several denominations of stamps for fermented liquors.

Q. X. How often may fruit brandy be removed from one special bonded warehouse to another without payment of the tax thereon?

Q. I. By whom are Internal-Revenue agents appointed?

Q. II. How many Internal-Revenue agents are authorized by law?

Q. III. What are the general duties of Internal-Revenue agents?

Q. IV. To whom are Internal-Revenue agents required by law to report violations of the Internal-Revenue law discovered by them?

Q. V. What reports are Internal-Revenue agents required to make?

Q. VI. By whom and for what purpose are examinations of collectors' accounts and offices made?

Q. VII. What are now the objects of taxation by the Internal-Revenue laws?

Q. VIII. What is the rate of tax now imposed upon distilled spirits, fermented liquors, cigars, tobacco, oleomargarine, and domestic manufactured opium?

Q. IX. To what officers is the authority of seizure delegated by law?

Q. X. By whom and for what purpose are internal revenue inspectors appointed?

Q. I. Name the kinds and grade of sugar produced in this country on which bounty is paid?

Q. II. What is the rate of bounty allowed?

Q. III. What is a polariscope?

Q. IV. How long does the law provide for the continuance of the bounty?

- Q. V. What was the object in giving a bounty on sugar?
- Q. VI. What steps must a producer of sugar take in order to obtain a license?
- Q. VII. What must his notice state?
- Q. VIII. In what section of the country is cane sugar produced?
- Q. IX. In what section of the country are the beet and sorghum sugar factories located?
- Q. X. In what offices of the Treasury Department are claims for bounty examined after leaving the office of the Commissioner of Internal Revenue?

Q. I. What is a brewer under the Internal-Revenue laws, without regard to specific exceptions? How, under the same conditions, would you define the following: Manufacturer of stills; rectifier; retail dealer in liquors; wholesale liquor dealer; retail dealer in malt liquors; wholesale dealer in malt liquors; manufacture of oleomargarine; wholesale dealer in oleomargarine; and retail dealer in oleomargarine?

Q. II. What special taxes are imposed on brewers? and upon the following: Manufacturers of stills; rectifiers; retail dealers in liquors; wholesale liquor dealers; retail dealers in malt liquors; wholesale dealers in malt liquors; manufacturers of oleomargarine; wholesale dealers in oleomargarine; and retail dealers in oleomargarine?

Q. III. What assessable penalties does the law provide as to returns of special tax payers?

Q. IV. What time limit as to assessment of special taxes and penalties is fixed by law?

Q. V. What is the time limit for assessment as to articles on which the tax is paid by stamps?

Q. VI. What is the tax on a barrel of spirits containing 46½ wine gallons at 96 per cent proof?

Q. VII. What is the tax on a cask of fermented liquor containing 33 gallons?

Q. VIII. What is the tax on a box of 100 cigarettes which weigh five ounces?

Q. IX. A sour-mash grain distiller produced during the month of September, 1890, 5,468.81 proof gallons of spirits, his producing capacity for the month as estimated according to law being 12,129.61 proof gallons. He used during the month 311,904 gallons of mash or beer, and reported 5,184 bushels of grain used. His mashing capacity estimated according to law was 3,465.66 bushels. His yield of spirits per bushel as required by the survey was 3½ gallons of spirits, and the reported product of each bushel of grain used was 1.578 gallons.

What is his deficiency under section 3309, R. S.?

What is his excess of grain in bushels used?

What is the equivalent of this excess in proof gallons? Also, what tax is to be assessed in this case on the deficiency plus the excess, provided that the distiller is not entitled to relief under section 6 of the act of March 1, 1879, as amended by section 8 of the act of May 28, 1880?

Give computations in your answer by which you arrive at results.

Q. X. Under what circumstances may the Commissioner of Internal Revenue relieve a distiller from assessment for deficiency in production of spirits or on account of materials used in excess of the legal capacity of his distillery?

Q. I. What is the rate of tax per gallon on distilled spirits, and what special taxes are required of wholesale and retail dealers in distilled spirits?

Q. II. How are fractional parts of a gallon of distilled spirits taxed and what is the exemption?

Q. III. State in round numbers the gross receipts from internal-revenue sources as given in the last report of the Commissioner.

Q. IV. State in a general way the duties of the Commissioner of Internal Revenue under the act to prevent the manufacture or sale of adulterated foods or drugs in the District of Columbia.

Q. V. What is the rate of tax per pound on oleomargarine, and what special taxes are required of manufacturers of oleomargarine, wholesale dealers in oleomargarine, and retail dealers in oleomargarine, respectively?

Q. VI. What are some of the provisions of the pending tariff bill relating to internal revenues?

Q. VII. What is the evidence of the payment of the tax on articles taxed?

Q. VIII. Under what conditions may imported cigars be put upon the domestic market, import duty being paid?

Q. IX. To what Department does the Solicitor of Internal Revenue belong?

Q. X. By whom are assessments of internal-revenue taxes made?

Q. I. What are the duties of the Solicitor of Internal Revenue?

Q. II. What is the law in regard to compromising internal-revenue cases, and what is the course of procedure after an offer of compromise has been received?

Q. III. What occupations require payment of special tax, and at what time are such taxes payable?

Q. IV. What rewards are offered for information leading to the detection and punishment of persons violating the internal-revenue laws?

Q. V. What is the law in regard to the release, before judgment, of distilleries seized for violation of law?

Q. VI. What is the law in regard to the destruction of illicit distilleries?

Q. VII. What is the course of procedure on seizure of property valued at \$500 or less?

Q. VIII. What is the limit of time within which prosecutions may be instituted against persons charged with violating internal-revenue laws?

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Q. X. What action must the taxpayer take to obtain relief, in case he claims an assessment is erroneous, and within what time must action be taken?

Q. I. What is the remedy for official acts and defaults of a deputy collector and acting disbursing agent placed in charge by a vacancy occurring in the office of collector?

Q. II. What officer audits collectors' accounts, and to what officer are these accounts transferred by the auditing officer?

Q. III. What is the minimum penal sum of a storekeeper's or gauger's bond?

Q. IV. State what manufactures internal-revenue officers are positively forbidden to engage in?

Q. V. What is the limit as to number of gaugers and storekeepers, etc., in commission at one time?

Q. VI. Who has the power to suspend a collector of internal revenue for good and sufficient cause?

Q. VII. What officer may require a collector of internal revenue to execute a new bond, in place of the original bond?

Q. VIII. What is the maximum net compensation of a collector of internal revenue?

Q. IX. In whom is the power vested to consolidate collection districts?

Q. X. Who appoints deputy collectors and how are they compensated for their services?

Q. I. What is the smallest quantity of distilled spirits that can be exported with benefit of drawback of the internal-revenue tax?

Q. II. In what description of casks or packages may distilled spirits be exported with benefit of this drawback?

Q. III. What officer is authorized by law to allow drawback of the tax on distilled spirits?

Q. IV. What officer is authorized to allow claims for drawback of the tax on manufactured tobacco?

Q. V. How are drawbacks found to be due on tobacco, snuff, and cigars, paid?

Q. VI. Out of what money are these drawbacks payable?

Q. VII. What paper must the exporter desiring the drawback file before shipment, with whom should the paper be filed, and within what time?

Q. VIII. John Doe, of San Francisco, Cal., being about to export 4,800 2-ounce packages of smoking tobacco to Honolulu, desires to file the paper spoken of in the last question. What tax would he specify in the paper, provided each package is properly stamped?

Q. IX. What two officers are present at the lading of this merchandise?

Q. X. What duty is required of each of these officers when present at the said lading?

Q. I. By what officers, how often, and on what numbered form are bonded accounts as to distilled spirits other than brandy from apples, peaches, and grapes, rendered?

Q. II. What kinds of spirits known to the trade are reported on this form?

Q. III. What transactions affect the warehouse accounts?

Q. IV. On what vouchers are credits on line 13, page 1, of the account, allowed?

Q. V. On what vouchers are credits on line 9 of said first page allowed?

Q. VI. The quantity on line 1 of said first page is 3,326,912 gallons; on line 5 it is 1,726,531 gallons; on line 7 it is 1,710,586 gallons; on line 9 it is 1,383 gallons; on line 10 it is 47,101 gallons; on line 17 it is 19,989 gallons. What should the quantity be on line 24?

Q. VII. The quantity on line 2 of said first page is 1,106,898 gallons; on line 11 it is 7 gallons; on line 13 it is 15,456 gallons. What is the proper entry on line 21, the entries on other lines being the same as those given in question 6?

Q. VIII. The quantity on line 3 of said first page is 13,984 gallons. What is the proper entry on line 23, the entries on other lines being those given in question No. 6?

Q. IX. In case a package of spirits upon withdrawal from the distillery warehouse is found to contain more spirits than was shown by the original gauge, how is the excess found treated in the account?

Q. X. What receipts must accompany the last bonded spirits account of an outgoing collector?

Q. I. What two legal instruments must a person intending to manufacture tobacco furnish to the collector of internal revenue for his district before commencing business?

Q. II. What two things must a manufacturer of tobacco display conspicuously at his factory?

Q. III. When can a manufacturer of tobacco lawfully return materials on his commencing inventory?

Q. IV. To whom can a tobacco manufacturer lawfully sell, under permits, in bulk, unstamped refuse scraps?

Q. V. What is the tax on manufactured tobacco and how is it paid?

Q. VI. What are the taxes on cigars and on cigarettes weighing less than 3 pounds per thousand?

Q. VII. What two things must a cigar manufacturer affix by pasting on each box of cigars manufactured by him?

Q. VIII. How must a cigar manufacturer attach strip stamps to boxes of cigars?

Q. IX. What is a special requirement for packing cigars?

Q. X. What are the numbers of cigars constituting the several legal packages?

Q. I. Who must make assessment for taxes on tobacco or cigars sold without payment of the tax thereon?

Q. II. What is the usual basis of estimates of such deficiencies?

Q. III. What three accounts are involved in these estimates?

Q. IV. How are manufacturers of tobacco and cigars notified of apparent deficiencies found in their accounts?

Q. V. How must the manufacturers present evidence in explanation of apparent deficiencies in their accounts?

Q. VI. What four causes of loss of stock are accepted as satisfactory explanations?

Q. VII. In making assessments for deficiencies in the accounts of cigar manufacturers, how many pounds of leaf tobacco are estimated to make 1,000 cigars?

Q. VIII. In making assessments for deficiencies in the accounts of tobacco manufacturers, what allowance is made for stems in manufacturing plug and fine-cut chewing tobacco?

Q. IX. Within what limit of time can such assessments be made after sale or removal?

Q. X. On what office forms are the accounts of manufacturers of tobacco and manufacturers of cigars presented to this office?

Q. I. By whom are internal-revenue agents appointed?

Q. II. How many internal-revenue agents are authorized by law?

Q. III. What are the general duties of internal-revenue agents?

Q. IV. To whom are internal-revenue agents required by law to report violations of the internal revenue discovered by them?

Q. V. What reports are internal-revenue agents required to make?

Q. VI. By whom, and for what purpose are examinations of accounts of collectors of internal revenue made?

Q. VII. What are now the objects of taxation under the internal-revenue laws?

Q. VIII. What are the rates of tax on distilled spirits, fermented liquors, cigars, tobacco, oleomargarine, and domestic-manufactured opium?

Q. IX. To what officers is the authority of seizure delegated by law?

Q. X. By whom and for what purpose are internal-revenue inspectors appointed?

Q. I. What is the rate of tax on oleomargarine?

Q. II. How is the tax paid on oleomargarine manufactured and sold represented?

Q. III. What is the special tax required to be paid by manufacturers of oleomargarine?

Q. IV. What special taxes are imposed upon dealers in oleomargarine?

Q. V. When does the special-tax year begin?

Q. VI. What returns are manufacturers of oleomargarine required to make?

Q. VII. What returns are dealers in oleomargarine required to make?

Q. VIII. How are the sales by manufacturers of oleomargarine and dealers in oleomargarine ascertained in the Office of Internal Revenue?

Q. IX. For what purpose are abstracts made of sales of oleomargarine by manufacturers and dealers?

Q. X. What disposition is made of such abstracts?

LIGHT-HOUSE BOARD.

Q. I. What is the composition of the Light-House Board?

Q. II. Name the committees of the Light-House Board.

Q. III. What officers of the Light-House Establishment are authorized to make disbursements?

Q. IV. Name the different kinds of fixed aids to navigation.

Q. V. Name the kinds of floating aids to navigation.

Q. VI. About how many light-keepers were there in the Light-House Service on June 30, 1890?

Q. VII. About how much was appropriated for the Light-House Establishment under the general and special estimates for the fiscal year to end June 30, 1891?

Q. VIII. What is a counter warrant and how is it used?

Q. IX. What are the essential requirements of the accounting officers for the passage of accounts under a contract?

Q. X. What are the necessary prerequisites for building a light-house?

Q. I. By what authority do light-house inspectors and engineers disburse public funds?

Q. II. What are the different steps by which money is obtained by a light-house disbursing officer for public use?

Q. III. At what times must light-house disbursing officers render their accounts?

Q. IV. What is the distinction between a general and a special light-house appropriation?

Q. V. How long is each class of appropriations available for use?

Q. VI. In what cases may articles be purchased in open market?

Q. VII. Who determines whether or not a public exigency exists?

Q. VIII. From what appropriations may the expense of the repairs of the light-house tenders and light-vessels be defrayed?

Q. IX. What limit is fixed by law for the salaries of keepers of light-houses?

Q. X. What is the surplus fund?

Q. I. Of whom does the Light-House Board consist?

Q. II. What are the duties of the Light-House Board?

Q. III. What are the general duties of the Naval Secretary of the Board?

Q. IV. What are the general duties of the Engineer Secretary?

Q. V. What are fixed and what are floating aids to navigation?

Q. VI. What are some of each class of floating aids to navigation?

Q. VII. Of how many districts does the Light-House Establishment consist?

Q. VIII. What are the official designations of the officers in charge of districts?

Q. IX. What are the general duties of district inspectors?

Q. X. What are the general duties of district engineers?

Q. I. Who are the members of the Light-House Board? Give their names and official titles, if any.

Q. II. How many light-house districts are there, and what officers of the Army and Navy are assigned to them? Where are their offices located?

Q. III. Give the general details of the duties of the principal clerks of the Light-House Board.

Q. IV. What are fixed aids to navigation, and what are floating aids to navigation?

Q. V. If an aid to navigation is to be established or discontinued what are the steps to be followed from the first recommendation to final action by the Board?

Q. VI. What publications are issued by the Light-House Board for the benefit of commerce?

Q. VII. When light keepers are to be appointed, promoted, or transferred, who makes the recommendation in such cases, and who makes the appointment, promotion, or transfer?

Q. VIII. Where is the general light-house depot located, and what is kept there?

Q. IX. By what means are the light-houses on the Atlantic and the Gulf coasts furnished with annual supplies, and from where are they sent?

Q. X. Name the different kinds and order of lenses and lamps in use by the Light-House Establishment. What kind of oil is used?

LIFE-SAVING SERVICE.

Q. I. Who is authorized by law to make regulations for the government of the Life-Saving Service?

Q. II. What officer has authority to discontinue a life-saving or life-boat station, or house of refuge, and under what circumstances can this authority be exercised?

Q. III. What disposition may be made of the apparatus, appliances, equipments, and supplies of a discontinued station, and what officer makes such disposition?

Q. IV. Give the official designation of the officers under whose supervision life-saving stations are constructed, and state how many such officers there are appointed by law to be and who are eligible to be appointed?

Q. V. What does the law require to be regarded in the appointments of district superintendents, and inspectors and keepers and crews of life-saving stations?

Q. VI. From what source does the authority to establish life-saving stations upon the coasts of the United States emanate?

Q. VII. Upon whom, by law, does the duty of collecting and compiling the statistics of marine disasters devolve?

Q. VIII. What is the General Superintendent required by law to do upon the occurrence of a shipwreck within the scope of the operations of the Life-Saving Service attended with loss of life?

Q. IX. From what source is information derived relative to disasters to American shipping in foreign waters?

Q. X. When is the beach required to be patrolled in daytime?

Q. I. Describe, in general terms, an annual contract for supplies for the Life-Saving Service—that is, state what information it embraces when complete?

Q. II. What is a requisition for annual supplies?

Q. III. Describe the printed form furnished by the Department upon which such annual requisitions are prepared?

Q. IV. What additional information is the district superintendent expected to supply in submitting such a requisition?

Q. V. Describe the steps taken to establish a telephone line for the service?

Q. VI. In what districts has the service established telephone lines?

Q. VII. Describe, so far as now established, the organization of the telephone service connected with the Life-Saving Service, naming generally the duties assigned to each employé.

Q. VIII. What is the use of a patrol check, and what conditions make it necessary to substitute the patrol clock for the check?

Q. IX. In what manner are worn out and unserviceable life-saving appliances disposed of?

Q. X. When can purchases be made in the open market?

Q. I. By what authority are reports of casualties to vessels furnished to the Treasury Department, office of the Life-Saving Service, through collectors of customs?

Q. II. What penalty does the managing owner, agent, or master of a vessel suffering material damage, incur for neglect or refusal to furnish a report thereof, upon request.

Q. III. In case of an incomplete wreck report, signed by the owner, agent, or master of the vessel, how does the office proceed to get it completed?

Q. IV. Under what head in the statistical tables of wrecks would you classify a casualty reported as the sinking of a vessel by collision with ice? How one reported as capsized and sunk?

Q. V. How are vessels standing into danger warned of that fact by the life-saving crews?

Q. VI. In case a wreck occurs near a life-saving station, during the inactive season, what is a keeper required to do?

Q. VII. By whom is notice of the occurrence of a wreck within the scope of the operations of the Life-Saving Service required to be given as soon as it can be done, without the interruption of duty at the wreck, and to whom should notice be sent?

Q. VIII. How would you ascertain whether the managing owners, agents, or masters of vessels had repored all the disasters occurring to their vessels within the scope of the operations of the Life-Saving Service?

Q. IX. What watch is kept at life-saving stations between the morning and evening patrol, and what record is made concerning it?

Q. X. What action is taken by the Department in case a surfman fails or willfully neglects to perform his duty?

Q. I. Into how many life-saving districts are the sea and lake coasts of the United States divided?

Q. II. Define, in consecutive order, the boundaries of the several life-saving districts.

Q. III. On what waters other than the Atlantic and Pacific Oceans have life-saving stations been established in the United States?

Q. IV. State the different means employed for ascertaining whether the surfmen on patrol have faithfully performed their duty.

Q. V. Who is held directly responsible for the patrol of a life-saving station and is to see that the regulations regarding the same are strictly complied with?

Q. VI. What does a patrolman do upon discovering a wreck or vessel in distress at night?

Q. VII. When is the beach required to be patrolled in the daytime?

Q. VIII. How are the surfmen at a station designated?

Q. IX. When a patrolman from one station fails to meet the patrolman from an adjacent station at the usual place of meeting, what is he required to do?

Q. X. What should a complete transcript of a life-saving station journal contain?

Q. I. Given a scale of $\frac{1}{250}$, show decimally the number of inches and fractions thereof in one statute mile.

Q. II. What is the length of one meter, in feet and inches?

Q. III. How many square yards of plastering are there in a room 9 by 10 feet, and 12 feet high?

Q. IV. Solve $6,084 \times 0.8684 \div 400,000$.

Q. V. How many cubic feet are contained in a space 4 yards by 16 yards by 2 $\frac{1}{2}$ feet?

Q. VI. What is understood by "westerly variation" of the compass?

Q. VII. How many degrees, minutes and seconds, are contained in a quarter of a right angle?

Q. VIII. Construct the length of a shadow of a vertical pole 60 feet long upon a horizontal plane, the light falling under an angle of 38 degrees to the plane, and give the result in feet and tenths.

(For questions IX and X, see lithographic plate, Exhibit for testing tracers.)

BUREAU OF NAVIGATION.

Q. I. What marine document is granted by the collector of customs to a vessel in the foreign trade?

Q. II. What documents are granted to vessels above 20 tons in the coasting trade?

Q. III. What document is granted to a vessel under 20 tons engaged in the fisheries?

Q. IV. Under what tonnage are vessels exempt from documenting?

Q. V. If a vessel of 40 tons be employed in the coasting trade on the Great Lakes, what documents must be obtained?

Q. VI. If a citizen of the United States purchase a vessel away from her home port, what will be the character of the register issued at the port of purchase, as contradistinguished from a register issued at the home port?

Q. VII. If a foreign vessel be wrecked in waters of the United States and repaired, what must be the nationality of the purchaser to entitle the vessel to documents in the United States?

Q. VIII. If a vessel of the United States is condemned abroad and sold to an alien, what action is taken by the Bureau of Navigation?

Q. IX. Where must a foreign vessel be wrecked in order to entitle her to a register?

Q. X. In the following case, which was submitted to this office, what course should be pursued, viz:

"ALPENA, MICH.

"CUSTOM HOUSE,

"Port Huron, Mich.:

"SIR: A client of ours has purchased a ship under the following circumstances: The vessel was owned by two men, partners in running the same. They owed present owner for money loaned. Present owner sued and recovered judgment in justice's court for amount of his claim. Execution was issued and vessel levied upon and sold under execution sale, the judgment creditor bidding in the same. One of the partners refuses to deliver over the papers issued by the customs officer, while the other wants them turned over, and would, if the other would, quitclaim to present owner. The present owner has control of, and has had for upwards of a year, the boat in question. He is very anxious to get the necessary papers to run the vessel. Will your office please advise us what steps must be taken?"

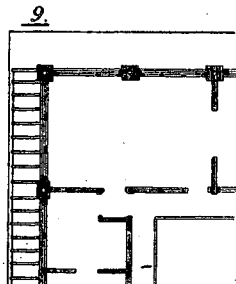
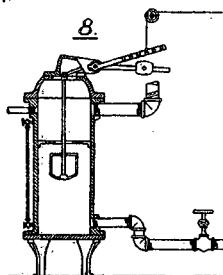
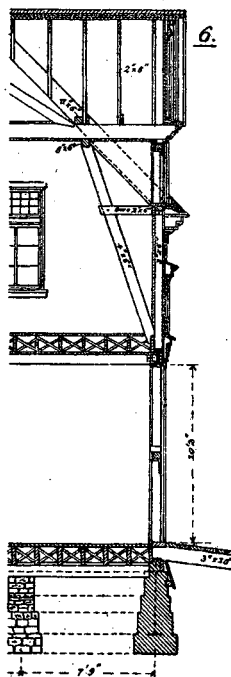
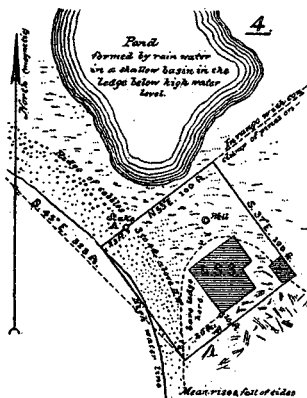
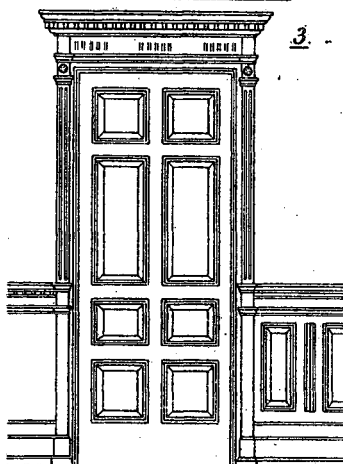
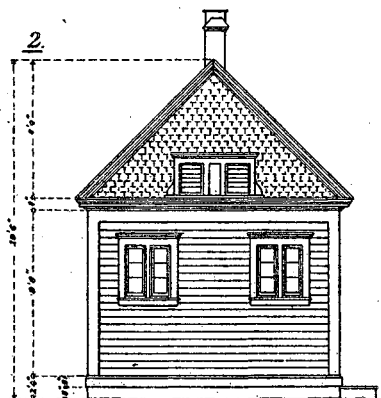
TREASURY DEPARTMENT.
EXAMINATION FOR PROMOTION.

Sheet No. 12.

BUREAU OR OFFICE QUESTIONS—TRACING.

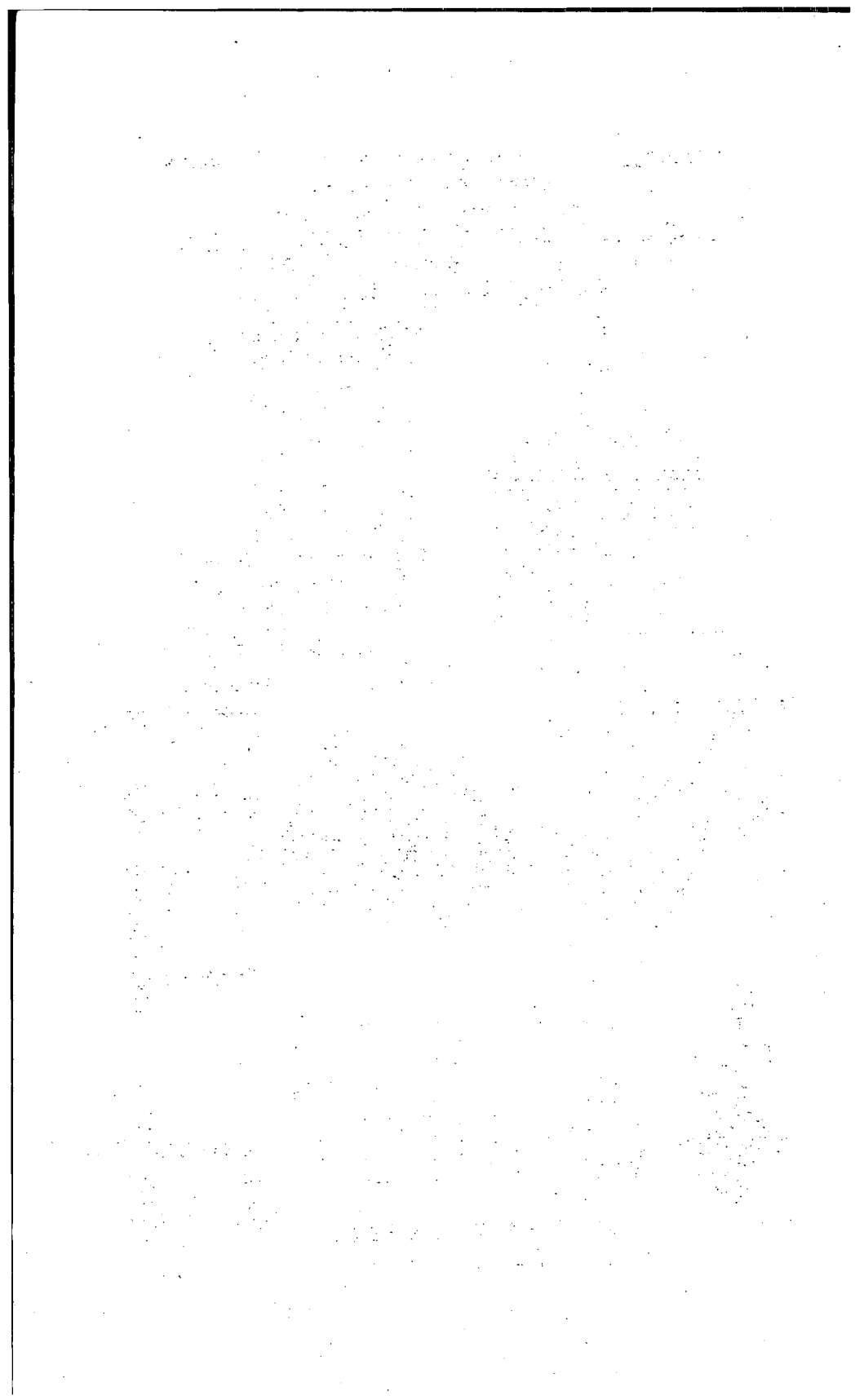
Make a tracing of each of the ten samples given upon the accompanying sheet, showing strong lines, open line shading, and hachures.

1. 1891 April 1891
Sun. Mon. Tue. Wed. Thu. Fri. Sat.



10. LIFE-SAVING SERVICE.
Reduced from size 8" x 14".

A. A. Glaser.



Q. I. What letters of the alphabet are employed in assigning signal letters to vessels?

Q. II. How many letters are assigned to any particular vessel.

Q. III. For what time must the official number of a vessel documented in the United States be retained by such vessel?

Q. IV. For what time does a vessel's license remain in force?

Q. V. By what officers are enrollments signed?

Q. VI. How does a collector of customs dispose of registers surrendered?

Q. VII. How is the collector at the port of issue of a register apprised of the surrender of the register at another port?

Q. VIII. What particulars regarding vessels are embodied in the annual list printed by the Bureau?

Q. IX. In what cases only does the annual list specify the name of the managing owner of the vessel?

Q. X. When a vessel has been repaired and enlarged and a new name has been given to her by the owners without authority from the Bureau of Navigation, what course is pursued?

Q. I. How should the Secretary of State be addressed in a letter from the Treasury Department?

Q. II. What marine document must a vessel of the United States obtain before engaging in the foreign trade?

Q. III. What officers grant such documents?

Q. IV. What marine document is granted to vessels under 20 tons in burden?

Q. V. What must the nationality of the purchaser of a vessel be to entitle her to marine documents?

Q. VI. What marine papers are issued to yachts of the United States?

Q. VII. Where must a foreign vessel be wrecked in order to entitle her to registry in the United States?

Q. VIII. What proportion of the original cost must be expended on such vessel in repairs to entitle her to papers?

Q. IX. Before what United States officers can foreign-going vessels engage seamen?

Q. X. What masters of vessels must engage their seamen before the officers referred to in the previous question?

In the following cases, which were submitted to the Bureau of Navigation, what course should be pursued?

Q. I. The COMMISSIONER OF NAVIGATION:

SIR: T. G. Smith, master of the schooner *Apollo*, a licensed vessel under 20 tons burden, gives you the following information and thereupon makes the protest herein-after expressed.

A few years ago he purchased the said schooner *Apollo*, giving his notes therefor, with Jameson of Isle of Wight County, Va., as endorser thereon (said Jameson being his father-in-law). The said Jameson took the bill of sale in his own name as security for the said endorsements. When the said notes became due took up the notes and now holds them; but that the whole indebtedness from Smith by reason of said notes to said Jameson has been fully paid by board furnished to two daughters of said Jameson by said Smith upon contracts that it should be paid; that recently the said Smith has been compelled to leave his wife, and that he has instituted a suit for divorce, in the corporation court of this city. That since the institution of said suit, said Jameson has made a bill of sale of said schooner *Apollo*, which does not, however, appear on record, to Pinkey Smith, the wife of said Smith; that the said Pinkey has attempted to appoint one of her brothers master of the said schooner and that the said Jameson, together with a second brother, went on board said schooner *Apollo*, then lying in Pagan Creek, Virginia, in the absence of the master, Smith, and took possession of said schooner, putting her crew ashore, and forcibly seizing the said schooner and appurtenances, the sailing papers of said schooner, and all the private property of said Smith on board of her. And to you F. G. Smith protests against the issue of other papers, or the indorsement of any other master to the said schooner, on the ground that he has not voluntarily surrendered the same, but has been dispossessed thereof by the fraud and force of the said Jameson, father and sons, and his said wife.

Respectfully submitted.

Q. II. Mr. ROBERT SMALLS, collector, etc., Beaufort, S. C.:

DEAR SIR: The schooner *George E. Vernon* came through to us coastwise to-day, and we find that she has been charged entry and clearance by your office. As this is evidently an error and contrary to provisions of present laws we call your attention to the fact, and ask that you will please correct it accordingly.

Q. III. In this case claim is made by Randall, as informer, for \$2,430.

The master of the S. S. *Strathairly* incurred fines decided by the Supreme Court to amount to \$16,430 for a violation of the passenger act as contained in the Revised Statutes. Judgment was obtained against him in the United States district court in San Francisco. Subsequently, to wit, on the 2d of August, 1882, Congress specifically repealed the section of the Revised Statutes authorizing in such cases the payment of half the penalty incurred to the informer. No portion of the fines could be recovered from the master, and proceedings were instituted against the vessel. The United States District Court, decided subsequently to August 2, 1882, that the vessel was not liable. This decision was affirmed by the United States circuit court. On appeal, the Supreme Court (October term, 1878) held that the vessel was liable. Thereupon this Department mitigated the penalty and instructed the collector at San Francisco to deposit the reduced amount less deductions authorized by law. He deducted one-half the penalty and paid it to Brown as informer. The papers in the case before the Department did not refer to the first judgment against the master, and the Department informed the collector that there was some doubt whether the reduction he had made was authorized by law, citing a certain decision made under the internal-revenue laws, in which it was held that there must be a judgment and actual payment to the informer to invest his right. An examination of the records of the Department of Justice shows that, as a matter of fact, there was a judgment against the master prior to the passage of the act repealing the section that authorized the informer's share. The question is presented whether the first judgment vested Brown's right, or whether the right in such cases remains inchoate until actual payment to the claimant, and whether his claim is valid.

Q. IV. Hon. JNO. M. GLAZIER,

Collector of the Customs at the Port of Erie, county of Erie, Pennsylvania:

The petition of William E. Sampson respectfully represents: That he is a citizen of the United States, being a resident of the city of Erie in said county, and by occupation a merchant; that he is the sole owner of the fishing tug, propeller or vessel called the *Fred B. Jones*, of the burden of 7.42 tons or thereabouts, together with her nets, buoys, corks, leads, fish boxes, tackle, furniture, and all necessities thereto belonging.

That his ownership as to one-half thereof is disputed by one *Fred B. Jones*, who claims to own one-half interest therein; that a bill in equity is pending in the court of common pleas of Erie County, Pa., No. 2, May term, 1891, to settle the claim of said parties to the ownership of said tug or vessel. That the said *Fred B. Jones* got possession of said tug or vessel and wrongfully held the same against your petitioner, the lawful owner thereof, and on the 23d day of March, A. D. 1891, caused an enrolment and license to be issued to him, the said *Fred B. Jones*, as managing owner of the said tug or vessel without the knowledge or consent of your petitioner, in which he swears that he, together with your petitioner, were the owners of said tug or vessel, each one-half. The official number of said enrollment is 120757, as by reference thereto will fully and at large appear. That in order to recover the possession of said tug or vessel thus wrongfully withheld from him by the said *Fred B. Jones*, as aforesaid, your petitioner, on the 9th day of April, A. D. 1891, caused to be issued out of the court of common pleas of Erie County, Pa., a writ of replevin to No. 157, May term, 1891, against the said *Fred B. Jones*, and on the same day the said tug or vessel was duly replevined and delivered by the sheriff of Erie County to your petitioner, your petitioner having given bond to the said sheriff in the sum of \$4,000 to indemnify him for executing said work, all of which will fully and at large appear by reference to the records of said court. That the said vessel or tug has been lying idle at the port of Erie ever since said replevin and delivery to your petitioner; the said *Fred B. Jones* having possession of the enrolment and license aforesaid, and refusing to deliver them to your petitioner or surrender them to the collector of the port. Your petitioner therefore prays that a new enrolment and license for said tug or vessel may be issued to your petitioner as the owner and managing owner of said tug or vessel upon his complying with such terms and conditions as are by law required for granting such papers, excepting only the delivering up of the former certificate of registry, in accordance with the provisions of the act of Congress in such case made and provided.

Q. V. PROVINCE OF BRITISH COLUMBIA, VICTORIA. }

In the matter of the British steam tug *Lorne*. }

THE SECRETARY OF THE TREASURY OF THE UNITED STATES:

Your petitioner, Joan Olive Dunsmuir, of Victoria, in the Province of British Columbia, Dominion of Canada, widow, would respectfully represent that she is now and at all times hereinafter mentioned was, the owner of the British steam tug

Lorne, whose home port is Victoria, in the Province of British Columbia; that at all times hereinafter mentioned James A. Christensen was, and now is, the master of the said steam tug *Lorne*; that on the 12th day of April, 1891, the said steam tug *Lorne* was pursuing the business for which it was designed, namely, towing vessels, and was at that particular time, namely, on the 12th day of April, 1891, off the straits of Juan de Fuca, about 12 miles west-north-west from Tatoosh Lights and outside the jurisdiction of the United States and upon the high seas; that the American ship *Oriental* being then on her way from San Francisco, a port in the United States, to Tacoma, another port in the United States, was at that time in question, upon the high seas and beyond the jurisdiction of the United States, at a place off Cape Flattery and between 8 and 9 miles west-north-west from Tatoosh Lights; that the American ship *Oriental* signaled to the steam tug *Lorne* for a tow; that, in obedience to the signal, the steam tug approached the *Oriental* and then and there made arrangements with the master of the ship *Oriental* to tow the *Oriental* to the port of Tacoma, in the State of Washington, within the United States of America; that the place at which the steam tug *Lorne* took hold of the ship *Oriental* was upon the high seas and at least eight (8) miles from land; that the said ship *Oriental* was towed thence by the *Lorne* through the Straits of Juan De Fuca and the Admiralty Inlet; that, after entering the Straits of Juan de Fuca, the towing was partly in foreign waters, that is to say it was partly in British waters, being north of the middle channel of the Straits of Juan De Fuca; that the *Oriental* was towed by the *Lorne* directly to the port of Tacoma.

That thereafter, to wit, on the 18th day of April, 1891, the said steam tug *Lorne* had occasion to enter the port of Port Angeles, in the State of Washington, and while there was seized by the Government of the United States, under the authority of and by direction of the collector of Port Townsend, and was fined the sum of eight hundred and forty-four dollars (\$844) for towing the said ship *Oriental* from a point on the high seas to the port of Tacoma, as aforesaid.

CUSTOM-HOUSE, COLLECTOR'S OFFICE.

Q. VI. SIR: I have the honor to inclose copy of a bill of sale, original of which has been presented to this office for record; and issue papers to new owner as named in said bill of sale.

I am informed that the vessel named in bill of sale was attached under the laws of the State of Rhode Island for a debt alleged to be due from the owners to the plaintiff, the attachment being made in a suit brought in a Rhode Island State court for wages due for keeping the boat for a certain time. Whatever maritime lien, if any, existed seems to have been waived.

The order of court referred to in bill of sale was based upon section 2, chapter 208, of the Public Statutes of Rhode Island, page 572.

It has been suggested that the case differs from that upon which decision 6131, dated January 23, 1884, was based, in this, that the attachment is not strictly a proceeding *in rem*, but is incidental to a suit for debt; that the claim in this case was for wages or services on the boat, which was, so far as a lien therefor may be claimed by attachment or otherwise upon the boat is concerned, strictly within the jurisdiction of the United States court, and that the order under which the boat was sold is not a judgment *in rem*, but simply an order of sale issuing out of a State court for the sale of a vessel registered under the United States laws in a suit in which final judgment has not yet been rendered.

Respectfully,

P. H. COZZENS,
Collector.

KEY WEST, FLA.

Q. VII. SECRETARY OF THE TREASURY,
Washington, D. C.:

DEAR SIR: The collector of customs at Key West and at St. Augustine both claim Lake Worth in their district for documenting vessels.

Please investigate and let me know at once which district I live in. My sailing vessels' licenses are temporary; home port, Lake Worth, and district Key West.

Respectfully yours,

S. P. CLARK.

Q. VII.

CUSTOM-HOUSE, PHILADELPHIA, PA.,
COLLECTOR'S OFFICE.

COMMISSIONER OF NAVIGATION, Washington, D. C.:

SIR: I have the honor to inform you that from papers presented at this office it is shown that the American brig *C. S. Packard*, of Camden, Me., 304.65 tons, was stranded at Cayo Verde, Cuba, 13th August last. She was surveyed, condemned,

sold at public auction at that place September 9 by one José Swarz, licensed auctioneer, to Pedro Mora, jr., an American citizen residing in Cuba, for \$1,500, and a bill of sale given by said auctioneer to said Mora. The commercial agent of the United States at Sagua la Grande certifies to these facts, and issues the necessary papers to Mora establishing the same.

The vessel in question has now reached this port with a cargo of sugar, and having no papers beyond those referred to was permitted to enter to-day. She is consigned to S. & J. Welsh, to whom said Mora gives a power of attorney, authorizing them to represent him in the ownership of the vessel and to sell and transfer the same.

In order that this vessel may clear from this port, it is necessary that a register should be issued to her. The power of attorney referred to can not be recognized as a basis upon which to issue a register to an American vessel owned by an American citizen residing abroad, and the only means by which S. & J. Welsh can take out a register is through bill of sale made out to them by Mora. This, however, is a question to be hereafter settled between the parties themselves, but the point on which I desire to be advised is, whether a bill of sale on an American vessel, from an auctioneer in Cuba, constitutes in Mora a sufficient and clear title to ownership, under the proceedings of condemnation and sale certified to by the consul, and if such bill of sale constitutes such a title, whether, under section 2, act of December 31, 1792, this vessel can be registered if owned in whole or in part by any citizen of the United States who usually resides in a foreign country, unless it can be shown that said Mora is an agent for, or partner in, some house of trade or partnership, consisting of citizens of said States actually carrying on trade within the States.

Very respectfully,

CHARLES HENRY JONES,
Special Deputy Collector.

P. S.—What is the law regulating the condemnation and sale of vessels under the circumstances herein described?

C. H. J.

Q. VIII.

[Telegram.]

SAN DIEGO, CAL.

SECRETARY TREASURY, *Washington, D. C.:*

Itata arrived July 4. Master offers to pay fine for violation of section 4197, confessing liability as provided by Article 1079, General Regulations. Would acceptance prejudice Government on other charges? This violation was promptly reported to United States attorney, but no notice yet been served on master *Itata* that libel proceedings to recover penalty have been begun. Customs officer now in charge of vessel. Instructions requested.

JOHN R. BERRY,
Collector.

Q. IX.

JACKSONVILLE, FLA.

The SECRETARY OF THE TREASURY,
Washington, D. C.:

SIR: Morris Lyman, alien, Canadian by birth, resident ten years in United States, aged about 30, purchased, in ignorance of law, American schooner *Bessie B.*, engaged in coasting trade of Florida. On March 16, 1889, he applied, as owner and master, to the collector, port of Jacksonville, for license and papers, and was advised by collector to take out papers of citizenship. On March 26, same year, he made declaration of intention, and both he and collector believing that was sufficient the vessel was, on March 27, duly licensed. Each year since her license has been duly renewed under same state of facts, owner believing in good faith that he had done all that was necessary. Schooner has been engaged in same business, came in port to-day as usual, when, on application to present collector for change of masters the owner's declaration of intention with ship's papers, handed collector, caused inquiry, with above results. Collector seized vessel and libel has been filed by district attorney. Vessel only 13 tons, valued \$1,500; owner bears good reputation, acted in good faith, but through ignorance. Can not vessel be released on bond? Owner can and will now be duly naturalized immediately, in which case can't vessel be duly licensed at once? Party is poor; each day's delay is expense; the violation is technical, not intentional. Could collector be instructed by wire?

Q. X.

CUSTOM-HOUSE, DULUTH, MINN.,
COLLECTOR'S OFFICE.HON. SECRETARY OF THE TREASURY,
Washington, D. C.:

SIR: In reply to your letter of the 26th ultimo, 8936 N. inclosing a report from the collector of customs at Marquette, relative to the practice of entering and clearing foreign vessels at the head of the lake, I beg to state, in addition to my letter of the first instant, upon the same subject, that the situation at the head of the lake seems to be somewhat different from the way Collector Osburn, of the Superior district, has it in mind—as our difficulty has been mainly with foreign vessels that have cleared from Duluth, have unloaded and surrendered their manifests and in fact finished their voyage at Duluth, then wish to go further inland into another district for export cargo.

I take the liberty of inclosing a map showing the head of Lake Superior, with the dividing line between the districts of Duluth and Superior marked in red ink. It will be seen by this why foreign vessels coming to the head of the lake naturally prefer the Duluth entrance to that of Superior; in fact, no foreign vessels have ever, to my knowledge, come into this harbor in any other way since our entrance has been in existence—for this natural reason; also from the fact that the business part of vessel brokerage is, as yet, all done on the Duluth side of the bay—the board of trade, elevator offices, and the head offices of all the transportation companies being on this side, foreign vessels will probably continue to clear to Duluth, as they do now, for some time to come.

Hence it seems important for the two ports to agree in practice upon the following heads:

(a) When a foreign vessel having cleared for Duluth, and discharged cargo, in fact finished her voyage, desires to go to West Superior to take on return cargo for exportation, what kind of permit should be given such a vessel to enable her to do so?

(b) When such foreign vessel, having taken on cargo at West Superior and cleared foreign from there by way of our harbor, as seems to be allowed, is such vessel required to report at Duluth (the last port of contact), before final departure?

(c) When having taken on part cargo at West Superior and coming to Duluth to finish, is said foreign vessel required to take out foreign clearance from both places? Or what is the proper procedure?

(d) If foreign vessel is cleared for Superior and goes to that place through Duluth entrance, is said vessel not required to report at Duluth and from here get permission to proceed to destination?

(e) If foreign vessel is cleared for Duluth and wishes to change her destination—either with or without cargo—to Superior, what course should be pursued by this office?

BUREAU OF ENGRAVING AND PRINTING.

Q. I. What is the general business of the Bureau of Engraving and Printing?

Q. II. Name the divisions of the Bureau of Engraving and Printing in which mechanical and manual processes are applied to the sheets in the manufacture of securities, etc.

Q. III. Name several classes of securities, etc., manufactured in the Bureau of Engraving and Printing.

Q. IV. Name the mechanical and manual processes applied to the sheets in the manufacture of stub tobacco stamps.

Q. V. By what mechanical processes is the printing of the securities, etc., performed?

Q. VI. How and from what officer are the supplies used in the manufacture of the securities obtained by the divisions?

Q. VII. What officer is charged with making the deliveries to and taking receipts from the Government Departments for all the securities and other work prepared in the Bureau of Engraving and Printing?

Q. VIII. What officer has charge of the engraved stock used in connection with the work of the Bureau of Engraving and Printing?

Q. IX. How is money provided for the support of the Bureau of Engraving and Printing?

Q. X. By what action of the superintendents of divisions is the Chief of the Bureau informed daily that the division accounts are all correct at the close of work?

Q. I. What is the principal clerical work in the office of the Bureau of Engraving and Printing?

Q. II. What are the titles of the appropriations for the "Bureau of Engraving and Printing?"

Q. III. What percentage of the number of impressions printed is allowed plate printers for spoilage?

Q. IV. What is the difference between "monthly basis" and "daily basis" in charging a printer for spoilage?

Q. V. What is the difference between registered and unregistered work?

Q. VI. How would an operative in the Bureau of Engraving and Printing be compensated for temporarily working overtime each day?

Q. VII. What class of paper is kept in the memorandum files of the Bureau of Engraving and Printing?

Q. VIII. Describe the proceedings in the appointment of a printer's assistant.

Q. IX. After a printer's assistant has served a probationary appointment of six months, on what points of her record does the Chief of Bureau report to the Secretary of the Treasury?

Q. X. What positions except the higher offices in the Bureau of Engraving and Printing may be filled without examination under Civil Service rules.

Q. I. What is the general business of the Bureau of Engraving and Printing?

Q. II. Name the divisions in which mechanical and manual processes are applied to the sheets in the manufacture of securities, etc.

Q. III. Name several of the principal classes of securities, etc., manufactured in the Bureau of Engraving and Printing.

Q. IV. What part of the work is executed in the binding division?

Q. V. What is meant by a four-subject impression?

Q. VI. What number of sheets is usually contained in a package of work?

Q. VII. What daily report is made to the office by the binding division?

Q. VIII. To what do the daily statements of the condition of orders for internal-revenue stamps refer?

Q. IX. Name several classes of stamps that are perforated.

Q. X. Name some classes of stamps that are bound.

Q. I. What is the general business of the Bureau of Engraving and Printing?

Q. II. What officer of the Treasury Department has general direction and supervision of all matters of public business assigned to the Bureau of Engraving and Printing?

Q. III. On what kind of paper are the securities of the United States printed?

Q. IV. What division of the Secretary's Office has the care and custody of the paper used in printing securities, etc.?

Q. V. What division of the Bureau has charge of the preparation of the dies, rolls, and plates from which the securities, etc., are printed?

Q. VI. What officer has the custody of the dies, rolls, shells, plates, etc., when not in use?

Q. VII. What officer of the Treasury Department audits the accounts of the Bureau of Engraving and Printing?

Q. VIII. How is money provided for the support of the Bureau of Engraving and Printing?

Q. IX. What are the titles of the regular annual appropriations for the support of the Bureau of Engraving and Printing?

Q. X. Through which division of the Bureau are the finished securities, stamps, checks, etc., delivered to the Treasury and other Departments?

Q. I. What are the principal duties of a printer's assistant?

Q. II. Name the defects in printing for which impressions are rejected.

Q. III. What is the appearance of a mashed impression?

Q. IV. How does a broken impression appear?

Q. V. What is the cause of a sly-wipe?

Q. VI. What is a waste impression?

Q. VII. When a printer fails to print all the paper drawn what is done with the remainder?

Q. VIII. How may any printer's work be identified?

Q. IX. What is meant by a four-subject impression?

Q. X. What is done with the work produced by the printing division each day?

Q. I. What class of circulating notes is accounted for in this division?

Q. II. What classes of stamps are accounted for?

Q. III. Name some other classes of face work received for surface printing which are accounted for.

Q. IV. Name some of the classes of work for which the paper to print tints is accounted for.

Q. V. Name a class of work for which the paper to print faces is accounted for.

Q. VI. How is the paper obtained for printing internal-revenue stamps, etc.?

Q. VII. How are the plates or forms obtained for printing?

- Q. VIII. To whom is the national currency immediately and finally delivered?
- Q. IX. How is the mutilated or imperfect work disposed of?
- Q. X. What daily reports of balances on hand are made?
- Q. I. Name the principal kinds of work printed by the relief process.
- Q. II. Name a kind of work fed to center guide.
- Q. III. What result would appear on the sheet by failing to feed the paper down to guide before the grippers closed?
- Q. IV. What is it proper to do after failing to feed the paper far enough down to be clutched by the grippers?
- Q. V. What effect would be produced by the grippers failing to clutch the paper while the press is in motion?
- Q. VI. What should the feeder do immediately upon finding that more than one sheet at a time has been fed to the press?
- Q. VII. What would be the effect of printing two or more impressions on a sheet?
- Q. VIII. What would the feeder do in case of any unusual noise at the press?
- Q. IX. By what means is a press stopped at the close of work?
- Q. X. What part of the work particularly requires the feeder to have clear vision?
- Q. I. Describe process of pressing work in examining division.
- Q. II. Name some of the kinds of work which are required to be pressed.
- Q. III. What is meant by single work?
- Q. IV. What is meant by double work?
- Q. V. What is the amount of pressure used?
- Q. VI. What should the presser be careful to do in putting the work between the boards?
- Q. VII. What should the presser be careful to do in taking work out of the boards?
- Q. VIII. What are the next processes applied to the sheets after they are taken from the boards?
- Q. IX. What is done if the pressed work is found short when counted?
- Q. X. What is done with sheets mutilated in pressing?
- Q. I. Who should be notified of the fact when a plate is finished and ready for press?
- Q. II. How can a finished die, roll, or plate required for use by the engraving division be procured?
- Q. III. Before what hour should the clerk draw plates for annealing, and how many plates may be drawn at a time?
- Q. IV. When should reports of new work begun be made?
- Q. V. How are the receipted requisitions that are returned to clerk by custodian at close of work, disposed of?
- Q. VI. What are the elements of expense to prepare a portrait plate?
- Q. VII. Describe the course of making a complete record of a new die engraved for national currency plates.
- Q. VIII. At what time should the first and second deliveries of stock be made to the custodian of dies, rolls, and plates, and what papers should accompany each delivery?
- Q. IX. What entry is made in the records when a plate has been canceled by order of the superintendent of engraving division?
- Q. X. Of what particular thing should the clerk know before filling out a pass for an employé to leave the Bureau?
- Q. I. What are the duties of a wet-counter?
- Q. II. How is the printed work received by the examining division?
- Q. III. What is done when a lot is found to contain more or less than the number of sheets marked on the slip?
- Q. IV. Name some of the classes of work counted.
- Q. V. What do you understand to be tissue work?
- Q. VI. What is done with the wet work after it leaves the counters?
- Q. VII. What part of the printed work is received and counted by wet counters?
- Q. VIII. What does the printer have to show that his work is correct before he can leave the building when the work is finished?
- Q. IX. What do you understand to be plain work and registered work?
- Q. X. State briefly the processes which are applied to the 10-pound tobacco stamps in the examining division.
- Q. I. Name several imperfections found in printed sheets.
- Q. II. What is a second impression?
- Q. III. Name some classes of work that have one, some that have two, and some that have three printings.

- Q. IV. On what sheets generally are the registry marks printed?
- Q. V. What purpose do the registry marks on the plates serve?
- Q. VI. What is done with the sheets rejected by the examiner?
- Q. VII. What allowance is made to the printers in charging them for spoiled work?
- Q. VIII. How are the mutilated sheets disposed of?
- Q. IX. What work is delivered directly from the examining division to the Internal Revenue Bureau?
- Q. X. If a sheet is missing in any class of work what is done to recover it?

Q. I. What official forms are used in making bills against the Bureau for materials, etc.?

Q. II. What is a purchase under annual contract?

Q. III. What is a purchase to meet public exigency?

Q. IV. What is the certificate required with vouchers for purchase to meet public exigency?

Q. V. What is the certificate made in the Accountant's office to all vouchers for supplies, etc.?

Q. VI. Who certifies to the quality of any article furnished?

Q. VII. What constitutes the contract under which any article of supplies is purchased?

Q. VIII. Name the classes of articles of supplies included in the annual advertisement for proposals.

Q. IX. What annual contracts under advertisement are made, other than those for articles of supplies?

Q. X. From whom will no proposal for supplies be accepted?

Q. I. What does the order given to a numberer state?

Q. II. What daily reports are made?

Q. III. What monthly report is made?

Q. IV. Name the schedules that are made.

Q. V. Name some of the records that are kept of notes, certificates, etc.

Q. VI. Name some of the records that are kept of internal-revenue liquor stamps.

Q. VII. Name some of the other records that are kept.

Q. VIII. What is meant by stock?

Q. IX. How is a numberer directed to re-number on sheets from stock to take the place of mutilated numbered sheets?

Q. X. How may it be ascertained which employé numbered or which employé examined and passed the numbers on any particular numbered note in circulation or otherwise?

Q. I. What two different kinds of daily reports of balances on hand are made by the binding division?

Q. II. Name the various sizes of water-marked check paper.

Q. III. Under what separate general heads are the accounts of water-marked paper kept?

Q. IV. On what divisions are orders made to number checks?

Q. V. In what separate ways are the three varieties of pension checks drawn?

Q. VI. Which of the internal-revenue stamps are bound?

Q. VII. Of what series are all the tobacco stamps?

Q. VIII. Which of the internal-revenue stamps have red strips of paper pasted on their backs?

Q. IX. Which of the customs stamps are perforated and bound?

Q. X. Which of the stamps are prepared for the Department of Agriculture?

Q. I. What are the general duties of a files clerk?

Q. II. Into what subdivisions are the letters, etc., received classified?

Q. III. What are "orders"?

Q. IV. What are "official"?

Q. V. What are the "miscellaneous"?

Q. VI. What do the "applications" comprise?

Q. VII. What are the "special"?

Q. VIII. What records are kept of the letters which pass from the Bureau?

Q. IX. By what ready method may information be found in the files respecting any applicant for position, or any employé that has ever been in the Bureau?

Q. X. By what ready method may information on any important subject be found in the files?

Q. I. What written reports are made by a register clerk?

Q. II. Name four of his principal mechanical duties.

Q. III. Which of the printing-press locks are under the clerk's control?

- Q. IV. What is a waste impression?
- Q. V. What is a transfer and what is an offset?
- Q. VI. Against what improper action are the clips a check?
- Q. VII. Against what improper action is the shoe a check?
- Q. VIII. What is the object of the rule which requires printers to report at the time of their occurrence all accidents to their presses?
- Q. IX. What is a packing?
- Q. X. When are transfers returned by the printers?

BUREAU OF STATISTICS.

- Q. I. State briefly the duties of the Bureau of Statistics as administered.
- Q. II. Name the various statements received from collectors of customs in regard to foreign commodities brought into this country or passing through the country.
- Q. III. When, or about what year, was the first general statistical law passed for the collection of statistics of foreign commerce; to what office of this Department were the duties in connection with it assigned; also state briefly what statistics were to be collected under that law, and how often did the law require statements to be published?
- Q. IV. When, or about what year, was the second statistical law, creating the present Bureau of Statistics, passed, and what were some of the material changes which it made in the first general statistical law?
- Q. V. Name the regular publications of the Bureau of Statistics.
- Q. VI. From what sources does the Bureau of Statistics derive the data from which its publications on foreign commerce and internal commerce are prepared?
- Q. VII. How were foreign goods, passing across United States territory from one country to another, treated in the United States statistical accounts prior to the act creating the Bureau of Statistics, in 1866, which required separate statements of such merchandise passing in transit through the United States?
- Q. VIII. Name some of the countries which furnish the largest portion of our sugar, coffee, and tea.
- Q. IX. During the last and current fiscal years has the value of the imports of merchandise or the value of the exports of merchandise preponderated?
- Q. X. From what sources do collectors of customs derive their data for their statements of exports?

- Q. I. If our imports were valued at their cost landed on our shores, what are some of the principal items of expense attached to their importation which it would be necessary to add to the values they now bear in our import statistics?
- Q. II. Is the larger amount of our duty collected on imports derived from specific or ad valorem rates of duty?
- Q. III. When did the last general tariff act take effect, and did it repeal or only modify the prior tariff acts?
- Q. IV. What is the distinction between the terms "general imports" and "imports entered for consumption," as used by the Bureau of Statistics?
- Q. V. Does the term "entry for consumption," as used in the statistical accounts, imply that the goods were actually consumed in the United States?
- Q. VI. On articles imported, nonenumerated or not specially described in the tariff, what are some of the general principles which govern the fixing of the rate of duty?
- Q. VII. What kinds of duty are imposed on sugar, on manufactures of silk, and on raw wool, respectively?
- Q. VIII. Name four leading articles, or classes of articles, from which our customs revenue is derived.
- Q. IX. From what sources do collectors of customs derive the data for their returns of imports; and what are some of the particulars embraced in such data?
- Q. X. Name the kinds of duty imposed by our tariff laws on imports.

- Q. I. State briefly the duties of the Bureau of Statistics as administered.
- Q. II. Name the political subdivisions or provinces of the Dominion of Canada as grouped in the statistical accounts of this Bureau.
- Q. III. What is the difference between ad valorem and specific duties?
- Q. IV. How is the value of domestic commodities exported ascertained?
- Q. V. What is the difference between exports of domestic commodities and exports of foreign commodities?
- Q. VI. Name the regular monthly statements (including the advance statements) published by the Bureau of Statistics.
- Q. VII. What is the meaning of in-transit or transshipment trade as distinguished from the import and export trade?
- Q. VIII. How are the values of imported merchandise ascertained?

- Q. IX. What duty is levied on exported domestic spirits when imported again?
- Q. X. Formerly all imports were required to be first entered at an exterior port of the country. In 1870 the law on this subject was changed. What, in substance, was the change in this particular?
- Q. I. State briefly the duties of the Bureau of Statistics.
- Q. II. State briefly the nature of the statistics collected and published by this Bureau.
- Q. III. State as nearly as you can the title of each series of regularly issued publications of the Bureau and their periodicity.
- Q. IV. State briefly the general nature of the contents of each series of publication.
- Q. V. To whom are the publications of the Bureau of Statistics sent? Give principal classes of distributees.
- Q. VI. From what sources does the Bureau of Statistics derive the data from which its publications on foreign commerce and internal commerce are prepared?
- Q. VII. Name some of the countries which furnish the largest portion of our imports of sugar, coffee, and tea, respectively.
- Q. VIII. From what sources do collectors of customs derive the data, first, of imports; second, of exports?
- Q. IX. Name the kinds of duty imposed by our tariff laws on imports and the distinction between each kind.
- Q. X. Are the statistics of our exports to Canada and Mexico as complete as our export statistics to other countries? If not, why?

- Q. I. What standard has the Secretary of the Treasury prescribed as to spelling in official correspondence?
- Q. II. State instructions of Secretary in briefing letters. First, as to fold; second, place of brief; third, order of matter in brief.
- Q. III. What are the Secretary's instructions as to what the subject-matter of brief shall contain?
- Q. IV. What are the Secretary's instructions in referring or forwarding reports, accounts, and other papers as to letter of transmittal?
- Q. V. What disposition is made of the numerous applications for statistical information when such applications refer to matters properly within the jurisdiction of the Bureau of Statistics and when they do not?
- Q. VI. Is sugar now free of duty, or dutiable, when imported into the United States?
- Q. VII. How would you index a letter written to George H. Morgan, secretary of the Merchants' Exchange, St. Louis, in your book of outgoing letters?
- Q. VIII. What are the Secretary's instructions as to what should appear in the brief of a letter, say, from C. H. Keep, Buffalo, transmitting bills of John Smith, of Green Bay, Mich., S. Jones, of Marquette, Mich., and S. Martin, of Milwaukee, for \$20 each in payment of services for collecting special information in regard to lake commerce?
- Q. IX. Into what two classes are exports from the United States divided, and what is the distinction between them?
- Q. X. Are shipments of merchandise from New York to San Francisco, around Cape Horn, exports in the technical sense of the term? If not exports, why not?

MARINE-HOSPITAL SERVICE.

- Q. I. What are the general duties performed by the Marine-Hospital Bureau?
- Q. II. From what source is the expense of the Marine-Hospital Service borne?
- Q. III. What is the plan of organization of the Marine-Hospital Service, including the names of the various grades of officers?
- Q. IV. What are the general duties of medical officers at a relief station?
- Q. V. What are the general duties of officers at quarantine stations?
- Q. VI. By whom are the appropriations of the service disbursed?
- Q. VII. How must a voucher be made out at a contract relief station to secure payment for the board of seamen?
- Q. VIII. From what source of information is the weekly abstract of sanitary reports compiled?
- Q. IX. What is a relief station of the Marine-Hospital Service?
- Q. X. Under what circumstances do foreign seamen receive relief from the Marine-Hospital Service?

Q. I. What is the minimum period of service aboard a vessel which will entitle seamen (a) of the merchant marine (b) and of the Revenue-Cutter Service to the benefits of the Marine-Hospital Service?

Q. II. Through whom should the official correspondence of acting assistant surgeons stationed (a) at first-class stations (b) and at second-class stations be transmitted?

Q. III. What is the difference between stations of the first, second, and third class?

Q. IV. The number of deaths during the month of May in a city of 10,960 inhabitants was 37; give annual death rate per 1,000.

Q. V. Name the districts into which the United States is divided for ease of administration of the Marine-Hospital Service, and name the stations of the first class in each district.

Q. VI. Of 1,200 men examined for enlistment 25 were found to be color blind and 133 were rejected for other physical disability; give percentage of rejections for each cause.

Q. VII. What disposition is made of unclaimed money and valuable effects of deceased seamen?

Q. VIII. What is the daily rate charged foreign seamen for treatment in marine hospitals of the United States and who is charged with the collections of these bills?

Q. IX. Criticise the inclosed "master's certificate," Form 1914. (Imperfectly filled blank submitted to candidate.)

Q. X. What monthly reports of relief are forwarded to this Bureau from stations of the first class?

Q. I. Name the appropriations under the control of the Marine-Hospital Service?

Q. II. By whom are the bills paid?

Q. III. How do the disbursing agents receive funds for the payment of bills?

Q. IV. In what manner do disbursing agents render accounts of disbursements on account of the service?

Q. V. To what accounting officer are such accounts referred?

Q. VI. What disposition is made of bills not receipted before payment?

Q. VII. What disposition is made of funds collected for the care of foreign seamen in marine hospitals?

Q. VIII. How are the accounts of moneys collected by collectors of customs for the care of foreign seamen proved to be correct?

Q. IX. What disposition is made of money derived from the sale of condemned property?

Q. X. What accounting officers of the Treasury examine accounts pertaining to this Bureau?

Q. I. How should bills be rendered against the Marine Hospital fund?

Q. II. What is necessary prior to their payment?

Q. III. How are the monthly amounts due salaried officers determined?

Q. IV. If a Government salary table was not at hand how would you compute the amount due for any month?

Q. V. What is the allowance to medical officers as to baggage, and how should it be sent when changing stations?

Q. VI. What is the age limit for admission to the medical corps?

Q. VII. How are examining boards constituted and convened?

Q. VIII. What percentage is required for a successful candidate?

Q. IX. Can an unsuccessful candidate be reexamined?

Q. X. Under paragraph 24 of the regulations what is the maximum salary of an assistant surgeon?

Q. I. What persons are entitled to the benefits of the Marine-Hospital Service?

Q. II. How may a sick or disabled seaman obtain the benefits of the Marine-Hospital Service?

Q. III. By whom are certificates of service to be issued?

Q. IV. What disposition is to be made of relief certificates and hospital permits, when completed according to the blank forms furnished by the Treasury Department for that purpose?

Q. V. From what Government services may seamen be admitted to the benefits of the Marine-Hospital Service? And under what circumstances will relief be furnished?

Q. VI. By whom, and when, should reports be made of diseases and injuries treated by them in hospital, and of like cases treated as out-patients?

Q. VII. What standard is to be observed as to names and order in reporting diseases and injuries on Forms 1920 and 1921?

Q. VIII. What is done with these monthly reports when received in the office of the Surgeon-General?

Q. IX. Where United States hospitals have not been established, how is provision made for furnishing quarters, subsistence, and nursing to sick and disabled seamen?

Q. X. How must all bills on account of the Marine-Hospital Service be rendered?

STEAMBOAT INSPECTION.

Q. I. Name the necessary qualifications required by law of a Supervising Inspector-General of Steam Vessels

Q. II. Define briefly the duties of the Supervising Inspector-General as prescribed by law.

Q. III. Define briefly the duties of a supervising inspector as prescribed by law.

Q. IV. In case of an accident to the hull or steam machinery of a steam vessel, who comprise the first board or commission of inquiry into the circumstances of the disaster?

Q. V. By what process are the accounts of the customs officers for inspections verified?

Q. VI. Describe the general organization of the Steamboat Inspection Service, with the designation or title of its various officers.

Q. VII. Into how many supervising inspection districts is the United States divided?

Q. VIII. How many persons compose a local board of inspectors, of steam vessels, and what are the legal titles of the different members of such a board, and what are the general duties of the board?

Q. IX. When the inspection of a steamer is completed, to whom is the original certificate of inspection sent?

Q. X. By whom are the inspections of steamers reported to the Department?

Q. I. What do you deem a steam vessel within the meaning of the Revised Statutes?

Q. II. How many supervising inspectors are provided by law? State the compensation of each and the localities where they are stationed.

Q. III. By what process are the accounts of the customs officers for inspections verified?

Q. IV. Describe the specific duties pertaining to your desk during the time you have been assigned to duty in the office of the Supervising Inspector-General of Steam Vessels.

Q. V. By what general method is the accuracy of the personal expense accounts of inspectors determined?

Q. VI. When inaccuracies are discovered or discrepancies exist between the expense accounts of inspectors composing the board of local inspectors, what is the mode of proceeding before final action is taken in such accounts?

Q. VII. What is the procedure of the office when notified by local inspectors that certain persons named by them have become entitled to per diem and mileage for appearance by summons before such local inspectors at an investigation into the conduct of a licensed officer of steam vessels?

Q. VIII. What is the procedure when discrepancies are found in the name or tonnage of steamers as reported respectively by the supervising inspectors of steam vessels and the collector of customs in their quarterly reports of steamers inspected?

Q. IX. When and where do the board of supervising inspectors of steam vessels assemble and for what purpose?

Q. X. How many local boards of inspectors are there and how are their districts assigned?

Q. I. Name the necessary qualifications required by law of a Supervising Inspector-General of Steam Vessels?

Q. II. State what colored light is required by law to be carried, respectively, at the foremast-head, the starboard side, and the port side of an ocean-going steamer, and during what portion of the day must they severally be exhibited?

Q. III. In case of an accident to the hull or steam machinery of a steam vessel, who comprise the first board or commission of inquiry into the circumstances of the disaster?

Q. IV. How many supervising inspectors are there?

Q. V. How many officers constitute a board of local inspectors?

Q. VI. Describe the general organization of the Steamboat Inspection Service, with the designation or title of its various officers?

Q. VII. Into how many supervising inspection districts is the United States divided?

Q. VIII. When the inspection of a steamer is completed, to whom is the original certificate of inspection sent?

Q. IX. Describe the specific duties pertaining to your desk during the time you have been assigned to duty in the office of the Supervising Inspector-General of Steam Vessels?

Q. X. By what general method is the accuracy of the personal expense accounts of inspectors determined?

Q. I. Describe the general organization of the Steamboat Inspection Service, with the designation or title of its various officers.

Q. II. Define briefly the duties of the Supervising Inspector-General as prescribed by law.

Q. III. Define briefly the duties of a supervising inspector as prescribed by law.

Q. IV. State how many supervising inspectors there are, the compensation received, and their location.

Q. V. When and where does the Board of Supervising Inspectors of Steam Vessels assemble, and for what purpose?

Q. VI. To whom do the supervising inspectors report the transactions in their respective districts?

Q. VII. How many local boards of inspectors are there, and how are their districts assigned?

Q. VIII. Of how many members does a board of local inspectors consist, and what are their official titles?

Q. IX. By whom are steamers inspected and officers licensed, and for what period?

Q. X. In case of accident to the hull or steam machinery of a steam vessel, who comprises the first board or commission of inquiry into the the circumstances of the disaster?

Q. I. By whom, and to what classes of officers of steam vessels are licenses issued?

Q. II. Describe the method by which an accurate record is kept in your office of the serial numbers of licenses issued.

Q. III. When and by whom are local inspectors' license books to be examined?

Q. IV. What are local inspectors specially required to note in reporting a violation of the steamboat laws?

Q. V. By whom, to whom, and when are all casualties affecting the Steamboat Inspection Service to be reported?

Q. VI. How are the books containing copies of letters sent from the office of the Supervising Inspector-General designated?

Q. VII. By what method are the letters sent to the officers of the Steamboat Inspection Service indexed?

Q. VIII. What is required to obtain a permit to use petroleum in the production of motive power upon a steam vessel, and what record is kept of permits granted?

Q. IX. For what length of time can a temporary permit to use a boiler not constructed of riveted iron or steel plates be granted, and what record is kept of such permit?

Q. X. When can the name of a steam vessel be changed, and what record is made of the change, in the office of the Supervising Inspector-General?

Q. I. Describe the specific duties pertaining to your desk during the time you have been assigned to duty in the office of the Supervising Inspector-General.

Q. II. By what general method is the accuracy of the personal expense accounts of inspectors determined?

Q. III. When inaccuracies are discovered or discrepancies exist between the expense accounts of inspectors, what is the mode of proceeding before final action is taken in such accounts?

Q. IV. How often, and in what manner, do inspectors render accounts for their personal traveling expenses? To what bureau are such accounts referred after approval, and what is their course from here until warrant is issued?

Q. V. How often may a steamer be inspected at the expense of the Government, and when does she forfeit this right, and at whose expense is the inspection then made?

Q. VI. When the inspection of a steamer is completed, to whom is the original certificate of inspection sent?

Q. VII. What is the procedure when discrepancies are found in the name or tonnage of steamers as reported respectively by the Supervising Inspector of Steam Vessels and the collector of customs in their quarterly reports of steamers inspected?

Q. VIII. What is the procedure of your office when notified by the local inspector that certain persons named by them have become entitled to per diem and mileage for appearance, by summons, before such inspectors in cases of investigations into the conduct of a licensed officer of steam vessels?

Q. IX. By whom and in what form are instructions issued for your guidance in the examination and settlement of accounts of inspectors and customs officers?

Q. X. Name the different forms of reports and statements received at your desk from supervising, local, and special inspectors, and customs officers?

Q. I. What records are kept by you? What reports are received by you? On what dates are they made? What disposition is made of them? State briefly the other duties connected with your desk, and your experience as a typewriter and mathematician.

Q. II. On what dates do the officers of the service make their returns of public property? Describe the method of keeping the record of public property.

Q. III. What entries relating to remission of fines and penalties are made in the indorsement book?

Q. IV. From what ports do you receive reports of foreign steam vessels inspected?

Q. V. A steamer is reported to have the safety-valve lever loaded with three weights, one at the end weighing 20 pounds, the second, 15 pounds, with center of gravity 6 inches from end, and the third, 10 pounds, with center of gravity 12 inches from end. Length of lever, 32 inches. Valve area, 7.91 inches. Fulcrum distance, 4 inches. Weight of lever, 20 pounds. Weight of valve and stem, 8 pounds. For what pressure of steam is the safety valve set?

Q. VI. What steam pressure should be allowed on a single-riveted marine boiler, having a diameter of 40 inches; thickness of plate, 0.25 inch; and tensile strength of material, 50,000 pounds? On a double-riveted boiler of same dimensions and T.S.?

Q. VII. What would be the carrying capacity of a foreign steamship's lifeboat of the following dimensions: Length, 20 feet; beam, 6 feet; and depth 3 feet? On domestic lifeboat of same dimensions on river steamers?

Q. VIII. What is the buoyancy of a life-raft constructed of two cylinders with conical ends, having given: Length of each cylinder, 12 feet; diameter of each cylinder, 16 inches; altitude of each cone, 20 inches (neglecting material)? What would be the rated carrying capacity on the ocean if such were the actual buoyancy?

Q. IX. What diameter of stay bolt spaced 6 inches from center to center would be allowed in the flat surface of a boiler carrying an allowed steam pressure of 100 pounds?

Q. X. What working pressure would be allowed on flat surface of a boiler fitted with socket bolts 5-inch center, plate three-eighths inch thick? (Use Rules and Regulations in solving this problem.)

DIRECTOR OF THE MINT.

Q. I. How is gold for coinage purposes obtained by the Government?

Q. II. What is the requirement of existing law in regard to the purchase of silver bullion?

Q. III. For what purpose can silver be deposited at the mint other than for purchase by the Government?

Q. IV. Give the denomination, weight, and composition of each of the gold, silver, and minor coins authorized by existing law?

Q. V. Is there any coinage charge at the mint for the manufacture of gold coins?

Q. VI. For what amount are the subsidiary silver coins legal tender among individuals?

Q. VII. At what institution of the mint service are minor coins manufactured?

Q. VIII. What is meant by the "bullion fund" of the mints?

Q. IX. Explain the meaning of seigniorage on silver coins.

Q. X. What are the requirements of law in regard to the valuation of foreign coins?

Q. I. Give the names and locations of the mints and assay offices of the United States.

Q. II. What is the difference between a mint and an assay office?

Q. III. How are appointments in the mint and assay offices made (exclusive of Presidential appointment)?

Q. IV. How is gold for coinage at mints obtained?

Q. V. How is silver for the coinage of silver dollars obtained?

Q. VI. What amount of silver does the law require to be coined monthly in silver dollars?

Q. VII. How are silver purchases made?

Q. VIII. What accounts are required to be rendered by the superintendent of a mint?

Q. IX. At what institution are minor coins executed?

Q. X. At what assay office of the United States is parting and refining conducted?

Q. I. What is the value, in United States gold coin, of 1 Troy ounce of pure gold? What is the coining value, in silver dollars, of 1 Troy ounce of pure silver?

Q. II. Ascertain the weight, in Troy ounces, of \$1,100,000 of gold coin. How much pure gold contained?

Q. III. Ascertain the weight, in Troy ounces, of 1,280,000 silver dollars. How much pure silver contained?

Q. IV. Ascertain the amount which would be paid a depositor of gold bullion, weighing 61.26 Troy ounces, containing 800 parts of pure gold and 126 parts of pure silver, the charges being \$1 for melting, 2 cents per gross ounce for parting the gold

and silver, 2 cents for each ounce of copper required to alloy the gold, with the usual deduction of 1/99 of the standard weight of gold from the silver; the value of the silver contained being reckoned at 95 cents per fine ounce.

Q. V. From what fund is paid the expense of distributing silver dollars?

Q. VI. From what fund is paid the expense of distributing minor coins?

Q. VII. How many dollars, in half-dollars, quarter-dollars, or dimes, could be coined from 321,500 Troy ounces of standard silver bullion?

Q. VIII. How many silver dollars can be coined from 220,000 Troy ounces of standard silver bullion?

Q. IX. What is the meaning of the mint terms "fine" and "standard"?

Q. X. What accounts are rendered by the officers in charge of the mints and assay offices?

Q. I. Give the weight and fineness of the gold coins of the United States.

Q. II. Give the weight and fineness of the silver coins of the United States.

Q. III. If a deposit of gold bullion weighs 30.63 troy ounces and contains 926 $\frac{1}{10}$ thousandths of gold and 63 thousandths of silver, what would be the number of standard ounces of gold and silver contained, 1-99th of the standard weight of gold being deducted from the silver?

Q. IV. What would be the value of the gold in the above deposit, and what of silver, the rate for silver partings being 87 cents per standard ounce?

Q. V. What would be the total charges on the above deposit, the rate for parting being 4 cents per ounce, melting \$1 per thousand ounces or less, and alloy 2 cents per ounce for the copper required for the gold, and what the net value due the depositor?

Q. VI. What is the coining rate of gold per standard ounce and what per fine ounce?

Q. VII. What is the coining rate of silver dollars per standard ounce and what per fine ounce?

Q. VIII. What is meant by seigniorage on coins?

Q. IX. How many silver dollars can be coined out of 859,375 standard ounces of silver?

Q. X. How many gold dollars can be coined out of 43 standard ounces of gold?

NOTE.—There are very few clerks of low grade in the office of the Director of the Mint, and when they are examined questions from the above sets would be given to them.

COAST AND GEODETIC SURVEY.

[The candidate will select and answer any ten of the following questions]

Q. I. Give a brief abstract of the history of the Coast and Geodetic Survey from its origin to the present time. Name the superintendents.

Q. II. How are the funds necessary to carry on the work provided? What do you understand by "itemized appropriations?"

Q. III. Under what general heads is the field work carried on?

Q. IV. When the work is turned into the office how are the original records taken care of? Tell what you know generally of this subject.

Q. V. If you wished to inform yourself on the conduct of the operations of the Survey what books would you consult, and what would you consult to learn about the laws and regulations governing the same? You may name any book or pamphlet giving the general history of the Survey.

Q. VI. What relation does the office of construction of standard weights and measures bear to the Coast and Geodetic Survey, if any? And what connection has the Superintendent with the office of construction of standard weights and measures?

Q. VII. What arrangement is made to place the publications of the Coast and Geodetic Survey before the public? If you wished to see how the charts are arranged, their prices, etc., what publication would you consult?

Q. VIII. What is the relation of this Bureau to the civil service? Tell what you know about the matter.

Q. IX. What is the title of the person at the head of the Survey? Outline the organization of the office.

Q. X. To the head of which of the Executive Departments does the Superintendent of the Coast and Geodetic Survey report?

Q. XI. In what class of work are the naval officers who are doing duty on the Coast and Geodetic Survey engaged?

Q. XII. What are the hours of beginning and closing the day's work in the office generally? If there are any exceptions you may name them?

Q. XIII. What rules are applied to the employés of the Coast and Geodetic Survey office concerning the matter of leave of absence?

- Q. I. Outline the relation between the normal force and the Superintendent?
- Q. II. How does the Superintendent proceed to put an officer of the normal force in the field and in charge of a party?
- Q. III. How does an officer under instruction generally get funds for the work; that is, what are his responsibilities and how does he proceed?
- Q. IV. After the assistant has his approved estimates in hand, how does he get his money?
- Q. V. What security has the disbursing agent in making such advances as the Superintendent directs?
- Q. VI. Where does final responsibility rest with regard to every act in the Survey, whether in the field or in the office?
- Q. VII. How is the Superintendent's annual report made up?
- Q. VIII. What is the general arrangement of its contents?
- Q. IX. How does the Superintendent proceed to make known to Congress the wants of the Bureau?
- Q. X. By what date does the Secretary of the Treasury require estimates for annual expenditures to be submitted to him?

Q. I. Indicate by the usual notation the principal diurnal harmonic components of the tide, the principal semi-diurnal components, also the higher harmonics provided for in Professor Ferrel's tide-predicting machine.

Q. II. What is the characteristic difference between the tides of the Atlantic and Pacific coasts of the United States, and what is the corresponding difference in the relative magnitude of the harmonic component tides?

Q. III. What is the effect of variations in depths and width of tidal rivers upon the amplitude of the tide wave and its velocity of propagation?

Q. IV. What is the effect of progress up a river upon the form of a tide wave and upon the duration of its rise and fall?

Q. V. The times of high and low water at a station in longitude $81^{\circ} 28''$ west from Greenwich are recorded in Eastern Standard time and so used in the reduction. The Washington transits of the moon are taken unmodified from the Ephemeris. How should the establishments so computed be modified to obtain the local establishments, working to the nearest minute of time?

Q. VI. Taking the mean synodic month equal to $29.53059, \pm 0.00001$ mean solar days, determine the speed of the mean moon per mean solar hour with the greatest precision the data will warrant. Exhibit the probable error of the result.

Q. VII. The results of six lines of spirit levels, transcribed into an unverified duplicate record, give zero of tide staff below bench mark 11.247, 11.231, 10.262, 11.250, 1.238, 11.348 in meters. The instrument and observer are known to be good; nothing is known of the recorder or the transcriber save this record. How far is staff zero below bench mark, and what is the probable error of the determination? Give reasons for your interpretation and use of the record.

Q. VIII. In the process of finding the amplitude and epoch of a component tide (other than mean solar), the height of the curve tabulated at equal intervals α^h which are aliquot parts of a mean solar day, were used instead of the heights tabulated at intervals which are aliquot parts of the component day, by invariably taking the tabular height nearest in time to the true height at the component hour. Expressing the component tide by

$$h = \sum_{r=1}^{r=\infty} (A_r \cos r\theta + B_r \sin r\theta)$$

determine the factor by which the amplitudes A_r , B_r , so obtained must be multiplied to get the true amplitudes A_r , B_r . Give the factor and its logarithm (to seven places) when $\alpha = 30''$, for $r = 1, 2, 3, 4, 6$, and 8 .

Q. IX. Show how the mean range of tide can be derived from the harmonic components, when these are known, and thus save the labor of a special reduction for the same.

Q. X. Describe the maxima and minima tide-predicting machine invented by Prof. William Ferrel and used by the Coast and Geodetic Survey in the preparation of the annual Tide Tables for the Atlantic and Pacific coasts of the United States. Show how it may be adapted to the work of predicting hourly or other heights of the sea. Draw rough diagrams when necessary.

Q. I. What causes diurnal aberration, and what is its effect on the position of northern circumpolar stars?

Q. II. What is meant by a partial differential of a function of several independent variables?

Q. III. Define the "Nonagesimal."

Q. IV. State the different means that may be employed for the purpose of eliminating the effect of the difference of personal equation in telegraphic longitude work.

Q. V. What is meant by "personal scale" in eye and ear observations for time?
 Q. VI. What is the principle involved in Gauss's method of indirect elimination, as applied to the solution of normal equations, and when are the latter favorable to its application?

Q. VII. In the operation for determining the earth's magnetic force a magnet suspended on a thread is allowed freely to oscillate in a horizontal plane, what forces are then in action?

Q. VIII. Suppose t_1 subject to a probable error of e_1 , and t_2 subject to e_2 , what is the probable error of $t_1 t_2$ and of $\frac{t_1}{t_2}$?

Q. IX. Explain the difference between mean and apparent places of stars.

Q. X. What advantage is gained in azimuth determinations by combining results of a star observed at east and west elongation, and again when observed at upper and lower culminations?

Q. I. How many equations of condition are there in a quadrilateral?

Q. II. What is the nature of these conditions?

Q. III. What is the object of observing horizontal directions in different positions of the circle?

Q. IV. Describe the diurnal variation in the direction of the horizontal magnetic needle?

Q. V. In computing the geographical position of a point of a triangulation, what must be known?

Q. VI. State under what condition the three-point problem gives inaccurate results or fails?

Q. VII. How are normal equations modified to answer for different weights of the unknown quantities?

Q. VIII. Has the shape of a triangle any relation to its spherical excess, and what does the spherical excess depend upon?

Q. IX. What is the difference between the measure of angles by repetitions and by directions?

Q. X. In undertaking a piece of work, why is it important to take a general view of the entire subject?

Q. I. What are the units of measure adopted by the Coast and Geodetic Survey for horizontal distances, for soundings, and for elevations?

Q. II. What is the meaning of contours, as used in topography?

Q. III. On what scales are the original sheets usually made and what is meant by the numerical scale of a map?

Q. IV. What methods are used in reducing original field sheets to scale of publication?

Q. V. Describe tersely the manner of constructing a "polyconic projection" for field use in coast and geodetic survey?

Q. VI. How is a projection verified?

Q. VII. Make a drawing* (about 2" square) of an inlet showing high and low water lines, low sand dunes, fresh-water pond, and soundings with 6', 12', and 18' curves at bottom.

Q. VIII. Make the word BASTION in full-sized letters for title to chart on scale of 1:20000.

Q. IX. Make the same word in small Roman letters for the same chart.

Q. X. Make a sample of a sounding note (in stump letter) for same chart.

Q. I. What are "sectors," as the word is used in the Chart Division of this office?

Q. II. Of what value is this arrangement to the navigator?

Q. III. What are the four principal classes of buoys as designated by colors?

Q. IV. Describe the numbering, odd or even, of the red buoys and the black, what they are intended to mark, and on which side each should be left on entering port.

Q. V. What are the red and black horizontal striped buoys and the white and black perpendicular striped buoys used for, and how should they be left on entering a harbor?

Q. VI. Represent the ordinary symbols for light-houses, light-vessels, stake-lights, buoys (four classes), wrecks, beacons, and life-saving stations.

Q. VII. What are the four principal classes of charts used in the Survey and the scales of each?

* The drawing in VII and the lettering in VIII, IX, and X were subject to criticism under the power of a magnifying glass.

The expression 2' 4", in the Supervising Architect's office, would be read "two feet four inches, and would not be read "two inches four seconds," as explained in the arithmetics of the country.

Q. VIII. What are the catalogue numbers within which are included the "coast" charts of the Atlantic coast?

Q. IX. What are the catalogue numbers, stated in hundreds, within which are included the charts of California, Oregon, and Washington? What are they as to Alaska?

Q. X. In correcting charts, if you wish to represent a shoal spot, what arrangement of dots do you generally use to show the curves of one, two, and three fathoms respectively?

ADDITIONAL.—Please give specimens of several kinds of lettering, including plain and fancy, upright and slanting, small and large.

Q. I. On what scales are the original sheets usually made, and what is meant by the numerical scale of a map or sheet?

Q. II. What size sheet of paper, in inches, would be required for a map of one degree of latitude and longitude on a scale of 1-250,000—to allow 1 inch all around outside the neat lines, one minute of latitude to equal 1850 m and one minute of longitude on the largest arc to equal 1356 m, the meter to equal 40 inches?

Q. III. The distance between two points on a map scale 1-350,000, is 18.45 inches. Give the distance in miles. Give operation in full.

Q. IV. In reducing original sheets to scale of publication what methods are used?

Q. V. What is the meaning of contours, as used in topography?

Q. VI. What is the unit of measure adopted by the Coast and Geodetic Survey for horizontal distances, for elevations, and for soundings?

Q. VII. Make a drawing (about 2 inches square) of an inlet showing high and low water lines, low sand dunes, and general topography, with soundings, and the 6, 12, and 18 feet curves?

Q. VIII. Make the word "Corpus" in Roman capitals, in size suitable for a map 15 by 20 inches?

Q. IX. Make a sample of a sounding note in stump letter for same map?

Q. X. Make a sample of water-lining for fresh water pond?

Q. I. What are the principal aids to navigation?

Q. II. State what you know of B. and R. buoys as to the side of channels and how numbered?

Q. III. What do H. S. and P. S. buoys indicate—that is, how are they placed?

Q. IV. What do buoys with ball or cage indicate?

Q. V. What is the use of the red sector in light-houses?

Q. VI. How are principal channels marked?

Q. VII. How are minor channels marked?

Q. VIII. How should erasures on charts be made for hand corrections?

Q. IX. What do the three shades of sanding on Coast Survey charts indicate?

Q. X. What is the meaning of port and starboard?

Q. I. Define the following:

(a) High-water lunital interval;

(b) Vulgar establishment;

(c) Corrected establishment;

(d) Range of tide.

Q. II. (a) What is the length, in mean solar time, of the mean lunar day?

(b) How many tides occur each lunar day?

(c) How many each solar day?

Q. III. (a) How do you modify a table of Washington lunar transit to adapt it to the meridian of San Francisco?

(b) What is the general rule?

Q. IV. (a) What do you understand by the term "diurnal inequality?"

(b) To what is diurnal inequality due?

(c) On what parts of our coast is this inequality relatively large?

Q. V. (a) In making a "first reduction" of tidal observations, what data are taken from the field record?

(b) From the astronomical ephemeris?

(c) And what tidal elements are deduced therefrom?

Q. VI. (a) Name the three most usual "second reductions."

(b) Which of these is most frequently used for the Atlantic coast?

(c) Which two for the Pacific coast?

Q. VII. (a) Which one of the harmonic tidal components usually has the greatest amplitude?

(b) Which three contribute most to the diurnal inequality?

Q. VIII. Make a "first reduction" of the tidal observations at Eastport, Me., June 22 to July 20, inclusive, 1887. The longitude of Eastport is 67°, that of Washington, 77°.

The examiner will furnish herewith:

1 and 2. Two volumes, rough journals 1 and 2, of the Eastport, Me., tidal observations for 1887;

3. Table of Washington lunar transit for 1887;

4. Four "first reduction" forms.

Q. IX. Make a "second reduction" of the Eastport observations, basing it upon the "first reduction" furnished by the examiner.

The examiner will furnish herewith:

1. "First reduction, station Eastport, Me.," free from errors.

2. Eight "second reduction" forms, blanks (four for high and four for low water).

Q. X. Under which of the Executive Departments does the Coast and Geodetic Survey come?

Q. I. Develop formulæ for determining the true scale of a maregram and the reading, y , on the scale, of the fictitious or secondary zero, by the use of which the primary zero of the scale will fall on the point of the maregram corresponding to the zero of the tide staff.

Q. II. Describe in detail the maxima and minima tide-predicting machine invented by Prof. William Ferrel and used by the Coast and Geodetic Survey in the preparation of the annual tide tables for the Atlantic and Pacific coasts of the United States.

Q. III. (a) When is the moon said to be in conjunction? In opposition?

(b) When is the moon said to be in syzygy? When in quadrature?

(c) What is meant in tidal work by the term moon's phase?

(d) What are the moon's nodes, and by what terms are they distinguished from each other?

Q. IV. Define lunitidal interval, spring tides, neap tides, mean establishment. What are the three principal tidal reductions based upon the "first reduction," and what are their arguments of distribution?

Q. V. Give, approximately, the limits between which the monthly maximum declination of the moon fluctuates. What is the period of this fluctuation, and what its proximate cause?

Q. VI. Compute to seven and six decimals, respectively,

$$\log. f = \log. \frac{\frac{s}{4}}{\sin. \frac{s}{4}}, \text{ and } f = \frac{\frac{s}{4}}{\sin. \frac{s}{4}},$$

for the values of s following:

$$s_1 = 15.0410686^\circ$$

$$s_2 = 29.5284788$$

$$s_3 = 14.4920521$$

$$s_4 = 28.4397296$$

$$s_5 = 13.9430356^\circ$$

$$s_6 = 14.9589314$$

$$s_7 = 13.3986609$$

$$s_8 = 27.9682084$$

NOTE.—The examiner will pass to candidate with this question *Vega's 7-place logarithms* and *Crelle's Rechen tafeln*, 2 vols. in all, herewith.

Q. VII. The times of high and low water at a station in longitude $124^\circ 32'$ west of Greenwich are recorded in standard time and so used in the first and second reductions, for which also the Washington transits are taken unmodified from the manuscript tables of the tidal division. How should the establishments so computed be modified to obtain the local establishments, working to the nearest minute?

Q. VIII. (a) On what parts of the coast of the United States are the diurnal component tides large? Where small?

(b) What is the mean range of the tides, approximately, at Eastport, Me.? at New York? at Washington? at Savannah Entrance? at Key West? at San Francisco?

Q. IX. Given the synodic month = 29.53059 mean solar days, compute the speed in degrees per mean solar hour of M_2 to eight significant figures.

Q. X. The formula for the velocity of a free wave in latitude 45° is—

$$\log. t^m = 0.80168 - \frac{1}{2} \log. d^f$$

Where $\log.$ denotes common logarithms, t^m the number of minutes required to travel one statute mile, and d^f the depth of water in fathoms. Construct a table showing the time in hours, to three decimals, in which a free wave will travel 100 statute miles in water 1, 2, 3, 20 fathoms deep.

Q. I. Describe the maxima and minima tide-predicting machine invented by Prof. William Ferrel and used by the Coast and Geodetic Survey in the preparation of the annual tide tables for the Atlantic and Pacific coasts of the United States.

Q. II. (a) Indicate by the usual notation the principal diurnal harmonic component tides, the principal semi-diurnal components, and the higher harmonics provided for in Prof. Ferrel's tide-predicting machine.

(b) On what parts of the coast of the United States are the diurnal component tides small? On what parts are they relatively large? And what are the corresponding characteristic differences in the form of the observed tide?

Q. III. In carrying out the harmonic analysis of the tides show how the labor of copying the tabulated solar ordinates for the several components may be avoided by the use of stencils. Given the mean synodic month = 29.53059 mean solar days, indicate with a check mark where the four blanks herewith marked C should be punched to form M-stencils for the first fourteen days of a series tabulated every mean solar hour as in the form herewith marked D₁, connect by a line the checked spaces belonging to the M-hour, and append the numerical table by which you mark the stencils in this case.

NOTE.—The examiner will pass to the candidate with this question the four blanks C and the tabulation D₁; the latter should finally be filed with the division answer to this question.

Q. IV. In carrying out the harmonic analysis of the tides by tabulating the ordinates at equidistant intervals which are submultiples of the mean solar day, and then in the summations substituting for each component ordinate the nearest solar ordinate, the mean component ordinate obtained requires modification by a factor known as the "augmenting factor." Determine this factor for a component of speed i , when the tidal ordinates are tabulated at intervals of α mean solar hours, also for the special case of M₂ when α = a mean solar hour, the synodic month being 29.53059 mean solar days.

Q. V. The results of seven lines of spirit levels, transcribed into an unverified duplicate record, give zero of tide staff below bench mark 11.492, 11.508, 10.479, 11.387, 11.473, 1.511, 11.472 in meters. The instrument and observer are known to be good; there were three stations between staff and bench mark; nothing is known of the recorder or transcriber save this record. How far is staff zero below bench mark? And what is the probable error of the determination? Give reasons for your interpretation and use of the record.

$$r_0 = 0.845 \frac{[v]}{n\sqrt{n-1}}$$

Q. VI. The height of a component tide is expressed in the form:
 $h = A + C_1 \cos. \theta + S_1 \sin. \theta + C_2 \cos. 2\theta + S_2 \sin. 2\theta + C_3 \cos. 3\theta + S_3 \sin. 3\theta$
 ...; and the values of h derived from observation are, $h_0, h_1, h_2, \dots, h_{m-1}$ for $\theta = 0, \frac{2\pi}{m}, 1. \frac{2\pi}{m}, 2. \frac{2\pi}{m}, \dots, (m-1). \frac{2\pi}{m}$, respectively, m being a positive integer; find the most probable values of $A, C_1, S_1, C_2, S_2, C_3, S_3, \dots$ by the method of least squares.

Q. VII. (a) Name and define the more usual five kinds of month.

(b) Define perigee and apogee.

(c) Define lunar parallax and give approximately the mean equatorial horizontal lunar parallax.

(d) Give approximately the mean inclination of the plane of the moon's orbit to the plane of the ecliptic.

Q. VIII. Taking the sidereal year = 365.25637 \pm 0.00001 mean solar days, determine the speed of the sidereal component K₁ per mean solar hour with the greatest precision the data will warrant, and the probable error of the result to two significant figures.

Q. IX. (a) What three different nonharmonic reductions are most usually based upon the "first reduction" and what are their arguments of distribution?

(b) How many kinds of standard time are employed in the tide tables published by the Coast and Geodetic Survey? What names are assigned to them, and with the local time of what meridians do they agree?

Q. X. A year of tidal observations beginning at local mean midnight August 31-September 1, 1885, at St. Paul, Kadiak Island, Alaska, in latitude 57°

H. Ft. 48' north, longitude 152° 18' west from Greenwich, tabulated at each
 0- 3.36 mean solar half hour, was subjected to the ordinary stencil process used
 2- 1.48 in the tidal division, U. S. Coast and Geodetic Survey Office, and yielded
 4+ 1.87 for the M component twenty-four ordinates, of which the twelve even-
 6+ 3.32 hour ordinates are given in the margin.

8+ 1.52 Subject these twelve, unchanged, to harmonic analysis on the form
 10- 1.93 herewith marked H, without interpolating the intermediate odd-hour ordinates,
 12- 3.22 put in evidence the smallness of M₃ and M₄, and find the amplitude and
 14- 1.37 lag of M₁ and M₂. Give on separate paper the work for finding $V_0 + u$,
 16+ 1.94 log. aug. fac., and log (1 - f).

18+ 3.32 In answering this question correct theory is even more important than numerical accuracy, and special attention is invited to $V_0 + u$ and log. augmenting factor. Take middle of year at local mean moon March 4, 1886.
 20+ 1.44
 22- 2.06

If you can not devise a means of using the form H for twelve ordinates, interpolate the intermediate hours and then proceed.

NOTE.—The examiner will pass to candidate, with this question a blank H and a pamphlet entitled "Report of a Committee for the Harmonic Analysis of Tidal Observations, by G. H. Darwin."

CIVIL SERVICE COMMISSION.

Questions used in the competitive examinations for promotion of civil service examiners detailed from the Treasury Department to the Central Board of the Civil Service Commission.

Q. I. What is the title of the act which provides for competitive examinations for the classified departmental service; when was such law enacted; when did it go into effect?

Q. II. What provision is made in the above-mentioned law in regard to the selection of boards of examiners?

Q. III. Who are prohibited under the above-mentioned law from soliciting or receiving assessments or contributions for political purposes?

Q. IV. Give the official titles of the principal officers of the Civil Service Commission; state how they are appointed, and mention the limitation fixed by law in regard to the appointment of adherents of the same political party.

Q. V. Name the principal divisions of the Civil Service Commission and state briefly the duties pertaining to each division?

Q. VI. Name the five distinct branches of the classified service for which competitive examinations are held, and state the different examinations the same candidate may take?

Q. VII. State the general rule for marking a letter of the clerk examination, and mention five errors for which charges are made and the charge for each error.

Q. VIII. Name the subjects in the clerk and copyist examinations, and give the relative weight of each subject.

Q. IX. Describe the process of marking papers by the Central Board from their receipt to their entry on the register by the secretary of the Board.

Q. X. What is the term of eligibility under the clerk and copyist examinations, and how may a person whose name is on the eligible register secure reëxamination before his term of eligibility has expired?

Q. I. What provision is made in the civil service law in regard to providing accommodations for examinations?

Q. II. (a) What provision is made in the civil service law in regard to persons habitually using intoxicating beverages to excess?

(b) What provision is made in regard to employing members of the same family?

Q. III. What class of persons are entitled to preference in certification, and under what circumstances?

Q. IV. (a) Name the subjects of the superintendent examination, Indian service.

(b) Name four supplementary examinations for the Indian service.

Q. V. (a) What is meant by the following terms: "Excepted positions," "non-excepted positions," "unclassified positions?"

(b) What is a noncompetitive examination? Give two examples.

Q. VI. How much time is allowed for each of the following-named examinations:

(1) Fourth Assistant Examiner of the Patent Office; (2) Railway mail clerk; (3) Superintendent, Indian service; (4) Typewriting; (5) Stenography.

Q. VII. Name five of the points on which examiners are required to instruct classes at the beginning of an examination.

Q. VIII. Give the rules and charges for marking orthography in the spelling exercise.

Q. IX. Specify five rules and five charges for marking arithmetic.

Q. X. In an examination of eight subjects the weights on the first, second, and third subjects were 1 each, on the fourth, fifth, and sixth 2 each, and on the seventh 4, and on the eighth 7. The averages of a competitor on the first, second, and third subjects were 80 each, on the fourth, fifth, and sixth, 75 each, on the seventh and eighth, 70 each. What was his general average? Give the result in tabular form.

Q. I. (a) Name the three branches of the classified service for which applications are filed with the Commission at Washington; (b) how many vouchers are required for applications for each of these branches, and (c) what are the qualifications of vouchers for each branch of the service named? (State the qualifications of each kind of voucher for each service.)

Q. II. (a) What two departmental examinations are used as a basis for "supplementaries?" (b) What is the difference between a "supplementary" and a "special" examination?

- Q. III. Name four supplementary and four special examinations.
- Q. IV. (a) What are the subjects of the teacher examination; (b) of the railway mail examination?
- Q. V. What is meant by the weighting of subjects? Illustrate.
- Q. VI. What would be the general average of an examination consisting of six subjects, the first five subjects averaging 90 each with a weight of 1, and the last subject being marked 65, with a weight of 15?
- Q. VII. (a) What is the charge for each error in the spelling exercise; (b) for each error in plain copying, and (c) for "wrong process" in arithmetic?
- Q. VIII. Under the rules when may a candidate who fails be re-examined without special permission?
- Q. IX. (a) What privilege has a candidate who is dissatisfied with the marks of the examiners on his examination papers; (b) what are the age limits of candidates for the Railway Mail Service?
- Q. X. What penalty is provided by the civil service act for falsely marking, grading, estimating or reporting upon the examinations or proper standing of any person, or making false representations concerning the same, or furnishing special or secret information for the purpose of improving the chances of any person so examined, and to what classes of persons is this penalty made applicable?

Miscellaneous algebraic questions given to a candidate from the Central Board of the Civil Service Commission who asked for a special or optional subject.

- Q. I. Solve the equation:

$$\frac{1}{2}(27-2x) = \frac{9}{2} - \frac{1}{10}(7x-54)$$

- Q. II. Solve the equations:

$$\begin{aligned} 15y &= 24x - 10x + 41 & \dots\dots\dots (1) \\ 15x &= 12y - 16x + 10 & \dots\dots\dots (2) \\ 18x - (7x - 13) &= 14y & \dots\dots\dots (3) \end{aligned}$$

- Q. III. Solve the equations:

$$\begin{aligned} bz + cy &= a & \dots\dots\dots (1) \\ az + cx &= b & \dots\dots\dots (2) \\ ay + bx &= c & \dots\dots\dots (3) \end{aligned}$$

- Q. IV. Solve the problem: A and B together can do a piece of work in 48 days, A and C in 30 days, and B and C in 26 $\frac{2}{3}$ days. How long will it take each to do the work?

- Q. V. Solve the problem: A sum of money at simple interest amounted in a months to c dollars, and in b months to d dollars. Find the sum and the rate of interest.

- Q. VI. Find the values of x in the equation:

$$1 - 7x + 39x^2 - 99x^3 + 156x^4 - 144x^5 + 64x^6 = 0.$$

- Q. VII. The hypotenuse of a right triangle is 20 meters, and the area is 96 square meters. Compute the sides.

- Q. VIII. From the attached table find the value of square of $(N-1)$, the cube of $(N+1)$, the square root of $(N-3)$, and the cube root of $(N+7)$, when $N=586$.

- Q. IX. A and B. go into partnership, each with \$4,500. A. draws out \$1,500, and B. \$500, at the end of 3 months, and each the same sum at the end of 6 and 9 months; at the end of 1 year they quit with \$2,200. How must they settle?

- Q. X. Find the values of X in each of the following equations: When the value is approximate give the true value to the fourth decimal place.

$$X^2 = 94818816.$$

$$X^2 = 634.$$

Questions in physics propounded to a candidate from the Central Board of the Civil Service Commission in a competitive examination at the Treasury Department for promotion, special and optional.

- Q. I. What in brief is the definition of the term physics?
- Q. II. What is meant by the term molecule as defined by the physicist?
- Q. III. What is meant by the term atom as defined by the chemist and as defined by the physicist?
- Q. IV. What is meant briefly by the term energy? How many types of energy are there? What is each called? How do they differ? Give example in each case.
- Q. V. Illustrate by a diagram the parallelograms of forces so that a single vector (or space directed line) may represent the transmission of a body produced by three forces acting simultaneously but in different planes on that body.
- Q. VI. How many states of matter are there? Give an example of each, and name a substance capable of interchangeability to each state.

Q. VII. Define the difference between chemical and physical action?

Q. VIII. What is meant by the term volt?

Q. IX. At the Bureau of Engraving and Printing internal-revenue stamps during their manufacture are subjected to the enormous pressure of the hydraulic press. Explain the principle of such a press and give the general limit of pressure such a press can exert.

Q. X. The incandescent lamp suspended above your table in the examining room is 18 inches from your paper. How many such lamps would it require, theoretically, to supply you with the same amount of light if the lamps be 54 inches from your paper?

STANDARD PASS EXAMINATIONS UNDER SECRETARY FAIRCHILD.

EXHIBIT No. 24.

EXAMINATION CLASSES A, B, C, AND D.

Treasury Department.—Examination for promotion to Classes A, B, C, and D, \$900 or less.—New Series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than one full page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject or take any one of the following topics for the subject of your letter.

- (a) A description of your native place.
- (b) A description of the schools you have attended.
- (c) The things that have most interested you in Washington.
- (d) Since leaving school, what study has most interested you and why?

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the form of address; your neatness; your faculty of adhering to the subject matter throughout your letter; and it will also be considered in determining your average in penmanship.

Please to read the directions at the head of each sheet, and carefully comply with them.

Upon completing each paper the candidate should sign it and place it on the examiner's desk.

N. B.—No extra copies of this sheet furnished. Continuation sheets furnished by the examiner.

[Sheet No. 2.—*Copying.*—First exercise—Writing from dictation.]

As a test of the candidate's orthography and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report or from a bureau report or a selected extract from the works of some standard writer, slowly, for the candidate to copy from the dictation.

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

[Specimen of English read to the candidates for promotion to clerkships of Classes A, B, C, and D, salaries less than \$720 or more, but less than Class E (\$1,000).]

DREAM CHILDREN: A REVERIE.

Children love to listen to stories about their elders, when they were children; to stretch their imagination to the conception of a traditionary great uncle, or grand-dame, whom they never saw. It was in this spirit that my little ones crept about me the other evening to hear about their great-grandmother Field, who lived in a great house in Norfolk (a hundred times bigger than that in which they and papa lived), which had been the scene—so at least it was generally believed in that part of the country—of the tragic incidents which they had lately become familiar with from the ballad of the Children in the Wood. Certain it is that the whole story of the children and their cruel uncle was to be seen fairly carved out in wood upon the chimney-piece of the great hall, the whole story down to the Robin Redbreasts, till a foolish rich person pulled it down to set up a marble one of modern invention in

its stead, with no story upon it. Here Alice put out one of her dear mother's looks, too tender to be called upbraiding. Then I went on to say, how religious and how good their great-grandmother Field was, how beloved and respected by everybody, though she was not indeed the mistress of this great house.—CHARLES LAMB.

[Sheet No. 3.—*Copying*.—Second exercise—Writing from plain copy.]

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

Copy the following precisely:

MOVEMENT OF GOLD FROM THE UNITED STATES.

In my last fiscal report attention was directed to the heavy drain of gold from the United States, which commenced in May, 1888, and continued, with some interruptions, up to the end of July, 1889, during which period we lost by export \$61,435,989 in gold bars.

These bars were invoiced to three countries, viz: France, England, and Germany in the following proportions:

France	\$27,692,855
England	18,717,087
Germany	15,026,047
Total	61,435,989

In the article treating of this movement I showed that, in addition to the bars directly consigned to France, the bulk of the other gold shipments were intended for the Bank of France. I also set forth at some length the causes which seemed to have operated in producing this drain of gold from the United States, mentioning among others the large expenditures by Americans at the Paris Exposition.

In the summer of 1890, another outward movement of gold commenced; which, although by no means so serious, was somewhat remarkable as a monetary transaction, considering the low rate of sterling exchange, and which, while it lasted, was quite heavy.

[Sheet No. 5.—*Copying*—Continued.—Third exercise—Writing from rough draft.]

DIRECTIONS TO CANDIDATE.—Make on this sheet, ready for signature, a copy of the letter, a rough draft of which is on sheet 4, punctuating and capitalizing as in copy, but writing in full all abbreviated words, except D. C. and etc.

[Sheet No. 6.—*Miscellaneous arithmetical questions*.]

ADDITION AND SUBTRACTION.

I. Add A and B and find the difference of their sums.

A.	B.
\$4,803	\$1,107.51
12,001	12,397.00
16,308	18,943.46
1,352	7,070.85
26,229	10,043.79
109,225	31,560.83
2,837	78,346.00
4,696	5,885.92
3,994	3,036.73
2,328	
1,831	
173,377	Total, \$
13,740	
3,528	
1,332	
2,780	
3,986	
455	
13,578	
Total, \$	Total A..... \$
	Total B..... \$
	Difference..... \$

OFFICE OF THE SECRETARY,

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., February 7, 1890.

instant *Sir* *reply*
I have the honor to *ack* the rec^d of yr comm^o of the 3rd and in *reply* I would *rel* to the imports and exports of gold and *in* would say for your information that there was exported from the United States during the fiscal year gold bars bearing the stamp of a United States mint or assay office of the value of \$9,296,309 and "other" domestic gold bullion of the

Of the gold bars exported, \$ 5,431,253 were consigned to France,
\$2,292,135 to Germany, \$1,656,494 to England, \$60,000 to Hayti, and \$11,894 to Hong-Kong.

Gold was exported in *domestic copper matte of the* value of \$73,750, and foreign gold ores of the invoiced value of \$1,952.

Foreign gold bullion was re-exported of the value of \$13,800.

Foreign gold coin was re-exported of the value of \$3,857,059, the bulk

of it going to Cuba.

United States gold coin was exported of the value of \$ 3,951,736, of which \$1,132,205 went to the Hawaiian Islands, \$1,021,333 to Mexico

\$1,143,050 to Venezuela, and the remainder to various countries, principally of South America.

The movement of gold from the United States may be summarized as follows:

GOLD EXPORTS, 1890.

United States bars.....	\$9,296,309
Other domestic bullion.....	73,750
Gold contained in copper matte.....	2,051,736
United States coin.....	3,951,736
Total domestic.....	15,373,552
Foreign bullion re-exported.....	13,800
Foreign coin re-exported.....	3,857,059
Foreign ores re-exported.....	1,952
Total foreign.....	8,872,811
Total gold exports.....	24,246,363

From the above table it will be seen that there was a net loss of gold to the United States during the year, by excess of exports of gold over imports, of the value of \$1,253,047.

Respectfully yours,)

space

Secretary of the Treasury

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

value of \$155,567, a total domestic gold bullion of \$9,451,866.

Total imports of gold and silver coins and bullion \$13,997,146

II. Express the following in figures: Thirty-five billions two hundred thousand two hundred and (decimal) three hundred and three millionths.

III. Express in words the following figures, signs, and abbreviations: 5 lb. 11 oz. 19 pwt. 23 gr. — 3 lb. 9 oz. 10 pwt. 20 gr. $\times 3 = 6$ lb. 7 oz. 7 pwt. and 9 gr.

IV. Express in Roman notation the date: A. D. 1888.

V. Express in words the following: LXXXIX. \$402,302,001.12. 7 gal. 4 qr. 17 f. 3 cu. ft. $\frac{2}{3} - \frac{1}{4} - \frac{2}{5}$ of $\frac{1}{2} + \frac{1}{3} \times 2 = 2\frac{2}{3}$.

VI. Add .004, .0376, and .2001; from the sum subtract .1402; multiply the difference by three-hundredths, and divide the product by $\frac{1}{10000}$. (Express answer in a whole number and a decimal fraction.)

Give operation in full.

[Sheet No. 7.—Miscellaneous arithmetical questions.—Concluded.]

VII. A room 27 feet long by 15 feet wide is to be carpeted by a carpet 1 yard wide. How much will it cost at 90 cents per square yard?

Give operation in full.

VIII. Four counters counted a box of 146,880 one-dollar bills. The first counted $\frac{1}{4}$ of the box and found 20 counterfeit notes; the second, $\frac{1}{5}$ of the box and found 30 counterfeits; the third counted $\frac{1}{6}$ of the box and found 40 counterfeits; and the fourth finished the box and found 10 counterfeits. How many good notes did each counter count?

Give operation in full.

IX. If $3\frac{1}{2}$ yards of cloth cost \$8 $\frac{3}{4}$, what would 7 $\frac{1}{2}$ yards cost?

Give operation in full.

X. Find the amount of each item and the total of the following bill and balance due after a payment of \$5.50, made on December 1, 1890.

WASHINGTON, D. C., December 1, 1890.

Miss Jane McHenry bought of Woodward & Lothrop.

Oct. 16	12 yds. canvas, @ 16 cts.		
" 17	8 yds. calico, @ 6 $\frac{1}{2}$ cts.		
" 19	3 $\frac{1}{2}$ yds. lace, @ \$1.25		
Nov. 12	1 yd. silk velvet, @ \$2		
" 18	7 yds. ribbon, @ 35 cts.		
" 24	12 doz. buttons, @ 12 $\frac{1}{2}$ cts.		
Dec. 1	6 spools twist, @ 8 cts.		
	Total.....	\$	
Dec. 1	By cash.....		
	Balance due.....		

(Signature:)

[Sheet No. 8.—Orthography.]

This exercise is intended to test the candidate in orthography. The examiner will select from some Treasury report twenty words, pronounce each word distinctly, and give its definition. The candidate will write opposite a number only the word, and will not write its definition.

[Specimen list.]

- | | | | |
|-------------|---------------------|--------------------|------------------|
| 1. Balance. | 6. Ceiling. | 11. Territories. | 16. Knowledge. |
| 2. Copied. | 7. Tariff. | 12. Revolutionary. | 17. Statutory. |
| 3. Copying. | 8. Executor. | 13. Monitor. | 18. Secretaries. |
| 4. Copyist. | 9. Executrix. | 14. Bureau. | 19. Penny. |
| 5. Sealing. | 10. Administratrix. | 15. Distinctive. | 20. Pennies. |

[Sheet No. 9.—General information.]

I. Name any ten States of the Union, and after each State named give the name of its capital city.

II. Name one battle in each of the following wars: The Revolutionary war, war of 1812, Mexican war, and civil war.

- III. Name five bureaus of the Treasury Department.
- IV. What officer of the United States approves the bills passed by Congress?
- V. Name the Great Lakes of the United States.
- VI. Name any five Secretaries of the Treasury prior to Secretary Foster.
- VII. Correct the following sentence: Of the five examinations this one am the easier.
- VIII. In what year and State was the battle of Gettysburg fought?
- IX. Name five navigable rivers in the United States.
- X. Ask the examiner for an interest table, and from it show the interest on \$8,500 for 7 days at 4 per cent.

[Sheet No. 10.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau or chief of division in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general knowledge of the official business of the bureau or office in which you are employed and on which you have been engaged.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimen of office questions propounded to a candidate for promotion to a clerkship of Class D (\$900) in the First Comptroller's Office.]

- Q. I. Which of the accounts does the law provide shall be examined and certified by the First Comptroller?
- Q. II. Which of the accounts are examined and certified by the Second Comptroller of the Treasury?
- Q. III. By what Auditor are accounts accruing in and relative to the Department of State settled?
- Q. IV. What officer in the Treasury Department is the general bookkeeper for accounts which are examined and certified by the First Comptroller?
- Q. V. What officer in the Treasury Department is charged by law with the safe-keeping and paying out of the public moneys?
- Q. VI. What is the lawful authority and direction upon which the proper officer of the United States pays out moneys from the Treasury?
- Q. VII. What does the Constitution of the United States provide respecting the payment of money from the Treasury?
- Q. VIII. State briefly the several steps pursued in the Treasury Department in the payment of a balance found due on an account which has been examined and certified by the First Comptroller and direction for payment has been given in the Comptroller's certificate.
- Q. IX. How long does an annual appropriation remain available upon the books of the Treasury Department before it is carried to the surplus fund by operation of law?
- Q. X. In the settlement of an officer's account by the accounting officers of the Treasury, what voucher or certificate is filed with the account, showing the balance found due to or from the United States on the previous settlement of the same officer's account, as certified by the First Comptroller?

(Sheet No. 11—*Expert counting.*)

INSTRUCTIONS.—The examiner will hand to you a package of Government paper. You will please to measure the paper with a graduated ruler; count it; stack it; and officially tag it; and then fill the following blanks:

- The paper is intended for _____
 The paper measures _____
 When printed it will be for _____
 It contains sheets as follows: _____
 It is over sheets as follows: _____
 It is short sheets as follows: _____
 A full package should contain _____ sheets.

Distinctive paper.

What are the distinctive features of:—(a) The paper used for United States notes, silver certificates, gold notes, and the national bank notes? (b) The paper used for United States checks and drafts? (c) The paper used for United States internal-revenue stamps?

Describe the paper on which customs stamps are printed.

REPORT OF CANDIDATE'S STANDING, CLASSES A, B, C, AND D.

EXAMINATION No. —.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,

Washington, D. C., —, 189—.

Result of the examination of —, office of the —, for promotion to a clerkship
of class \$900 or less.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	No. of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief.....	1	2	.....	.....
Penmanship.....	1 to 5	3	.....	.....
Copying, first, dictation.....	2	1	.....	.....
Copying, second, plain copy.....	3	2	.....	.....
Copying, third, rough draft.....	4 and 5	3	.....	.....
Miscellaneous arithmetical questions.....	6 and 7	4	.....	.....
Orthography.....	8	3	.....	.....
General information.....	9	2	.....	.....
Office questions.....	10	5	.....	.....
Expert counting*.....	.....	5	.....	.....
Total.....	.....	30	.....	.....
General average.....	.....	.....	.....	.....
Soldier, preference credit.....	.....	.....	.....	5
Effectuated average.....	.....	.....	.....	.....

* This subject is given to those who have acquired skill in counting in the Bureau of Engraving and Printing, or in the paper room of the Secretary's office.

Time occupied in examination, — hours and — minutes.

(Time not limited.)

A true copy:

Chief Clerk and Member of the Board.

EXHIBIT 25.

EXAMINATION CLASS E.

Treasury Department.—Examination for promotion to Class E (\$1,000 or less).—New Series, No. 3.

[Sheet No. 1.—Letter and brief.]

INSTRUCTION.—Write a letter of not more than two and one-half full pages in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject or take any one of the following topics for the subject of your letter:

- General Grant, as a citizen, a statesman, and a soldier.
- The growth of the country during the last ten years.
- The relations of labor and capital.
- The natural advantages of your State as a place of residence.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter, and it will also be considered in determining your average in penmanship.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Copying*.—First exercise—Writing from dictation.]

As a test of the candidate's orthography and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report or from a bureau report, or a selected extract from the works of some standard writer, slowly, for the candidate to copy from the dictation.

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

[Specimen of English read to the candidates for promotion to clerkships of Class E (\$1,000).]

THE CROWN OF WILD OLIVE.

For indeed the fact is that there are idle poor and idle rich and there are busy poor and busy rich. Many a beggar is as lazy as if he had ten thousand a year and many a man of large fortune is busier than his errand boy and never would think of stopping in the street to play marbles. So that, in a large view, the distinction between workers and idlers, as between knaves and honest men, runs through the very heart and innermost economies of men of all ranks and in all positions. There is a working class—strong and happy—among both rich and poor; there is an idle class—weak, wicked, and miserable—among both rich and poor. And the worst of the misunderstandings arising between the two orders come of the unlucky fact that the wise of one class habitually contemplate the foolish of the other. If the busy rich people watched and rebuked the idle rich people, all would be right, and, if the busy poor people watched and rebuked the idle poor people, all would be right; but each class has a tendency to look for the faults of the other. A hard-working man of property is particularly offended by an idle beggar and an orderly, but a poor workman is naturally intolerant of the licentious luxury of the rich; and what is severe judgment in the minds of the just men of either class becomes fierce enmity in the unjust, but among the unjust only. None but the dissolute among the poor look upon the rich as their natural enemies or desire to pillage their houses and divide their property. None but the dissolute among the rich speak in opprobrious terms of the vices and follies of the poor.

There is, then, no class distinction between idle and industrious people; and I am going to-night to speak only of the industrious. The idle people we will put out of our thoughts at once, they are mere nuisances; what ought to be done with them, we'll talk of at another time.—[From John Ruskin.]

[Sheet No. 3.—*Copying*.—Continued.—Second exercise—Writing from plain copy.]

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under copying.

Copy the following precisely:

WIDOWS AND DAUGHTERS OF THE SOLDIERS OF THE REVOLUTION.

With a feeling of reverence I invite your attention to the list of Revolutionary pensioners, consisting of 20 widows and 3 daughters of soldiers of the Revolution.

These venerable persons represent the dead heroes of that great struggle which established constitutional liberty in America, and their names, with the survivors of the war for the Union, connect the two great events in the history of the Republic: its creation and preservation.

In 1870 there were 727 widows of Revolutionary soldiers on the pension rolls. In a few years more the small remnant remaining will have passed away.

THE PENSION ROLL.

There were on June 30, 1891, 676,160 pensioners borne upon the rolls, being 138,216 more than were carried on the rolls at the close of the last fiscal year, and classified as follows:

Widows and daughters of Revolutionary soldiers.....	23
Army invalid pensioners	413,597
Army widows, minor children, etc	108,537
Navy invalid pensioners	5,449
Navy widows, minor children, etc.....	2,568



EXAMINATION FOR PROMOTION TO CLASS E (\$1,000) OR LESS.

NEW SERIES—No. 3.

COPYING—Continued.

EXERCISE—Writing from rough draft.

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises under Copying. Be careful to insert the leaders and lines at the proper places, and preserve the symmetry of form.

N. B.—No extra copies of this sheet furnished. Continuation-sheets furnished by the Examiner.

A blank sheet (No. 5) will be furnished for copying the following exercise:

Office of the Secretary } Treasury Dept.,
Washington, D. C., December 1, 1890.

39.438, 788.17

classified as of

\$37,736,902.64.

499508

Sir (6) I have the honor to submit the following suggestions ^{relative to the previous meeting} for your consideration:—
 1. ^{prices} deposit; purchase, coinage, and production: (18)

The value of the gold deposited at the mints and assay offices, during the fiscal year, 1890, was \$49,228,825.56, of which \$6,555,721.30 ~~were~~ ^{were} redeposits.

Of the gold deposited, \$30,474,900.2% was the product of

our own mines; \$7,990,706.22, foreign coin and bullion; \$655,474.96, light-weight domestic gold coin; and \$3,542,013.83 old material.

The silver received aggregated ~~992,016.38~~ standard ounces, of the coining value of \$43,565,135.15, including re-deposits, 790,982.83 of the value of \$920,016.38. (4)

Of the silver received, 32,430,150.84 standard ounces, of the coining value of \$1,299,784.75, were ~~of~~^{from} domestic product; 2,057,950.60 standard ounces, of the coining value of \$2,394,706.15, as foreign silver bullion; 1,056,546.28 ~~standard~~^{standard} coining value of \$1,229,784.75, as foreign silver coin; ~~the~~^{and} standard ounces of the coining value of \$504,987.24 as uncoined silver.

ounces, of the coining value of \$8,010.84, as trade dollars; and 584,745.08 standard ounces, of the coining value of \$680,430.65 as standard material.

The coinage of the mints, during the ~~present~~ ^{last} year, aggregated 112,698,071 pieces, — (H) ^{of the fiscal year} of 84 per cent.

Gold	1,021,773.50
Silver dollars	35,923,816.00
Minor coins	1,416,851.73
Total	60,254,496.98

The amount of silver purchased, during the fiscal year, for the coinage of silver dollars was 30,912,111.17 standard ounces, costing \$26,899,-326.33, an average cost of ~~87 cents~~ per fine ounce.

The total amount of silver purchased under the act of February 22, 1878, to August 12, 1890, the date the new silver law went into effect, aggregated 323,635,576.19 standard ounces, costing ~~2,400,000~~, an average of ~~7.41~~ per fine ounce.

1.058

The mines of the United States yielded, during the calendar year 1888, precious metals as follows:

Gold :	
Value	\$32,800.00

Silver :

Fine ounces..... 50,000,000
 Commercial value..... \$48,750,000

boining value - - - - - 114,645,4

The product of gold and silver in the wo

for the same year: (coming)

Gold -
Silver -

The coinage of the world, for the calendar year 1887, so far

ported, was : (9) #168.

Gold.....	201
Silver.....	140

135

(28)
 \$305,199,251.71
 The price of silver in London at the time
 1 ounce, and, at the close, 474 po.
 to 12.6 cents per fine ounce.
 The price, during the year, was \$30.
 2 1/2% mortgage on the car
 All cars sold June 1911
 July, 1, 1911, was \$31,698, 081.
 TRAVEL:

The net-
for leads
mints

silver
coinage

5
The Honorable
THE SPEAKER

ld is estimated to have been

_____ \$121,162,000
 _____ 161,318,000

Yours respectfully,

Acting Secretary.
S.H.D.

Note. Omit the paragraphs struck out with red ink. Transfer as indicated.

Survivors of the war of 1812	284
Widows of soldiers of the war of 1812	7,590
Survivors of the Mexican war	16,379
Widows of soldiers of Mexican war	6,976
Act of June 27, 1890:	
Army invalid pensioners	97,136
Army widows, minor children, etc	12,209
Navy invalid pensioners	3,976
Navy widows, minor children, etc	1,436

During the fiscal year first payments were made upon 131,160 original claims. These claims required \$31,391,538.75 for their payment.

During the year first payments were made upon 64,532 original claims more than the year previous at an aggregate cost of \$1,087,302 less.

There were 222,521 first payments of every description, requiring \$38,552,274.31, being \$69,592 less than was required for the 130,514 first payments made during the last fiscal year.—[Gen. Raum's Report, 1891.]

[Sheet No. 5.—*Copying*—Continued.—Third exercise—Writing from rough draft.]

DIRECTIONS TO CANDIDATE.—Make on this sheet, ready for signature, a clean copy of the letter, a rough draft of which is on Sheet 4, punctuating, paragraphing, formulating, and capitalizing as in copy, but writing in full all abbreviated words except——

[Sheet No. 6.—*Addition and subtraction*.]

INSTRUCTION: Add No. I and No. II and find the difference of their sums.

No. I.	No. II.
\$7,896	\$1,107.57
9,800	15,727.45
1,435	18,943.46
1,352	7,070.85
26,229	10,043.79
213,309	41,287.00
2,837	79,307.58
4,696	5,885.92
3,994	3,036.73
2,328	1,992.50
1,831	5,620.44
248,309	9,477.82
13,740	9,961.18
3,528	36,309.00
1,332	39,644.54
2,780	
3,986	Total, \$
455	
13,578	
8,190	
2,108	
6,679	
4,670	Total No. I.....\$
39,768	
2,128	Total No. II.....\$
71,994	
9,621	Difference.....\$
1,538	
1,515	
2,680	
12,607	
27,023	
2,948	
17,543	
25,854	

Total, \$

[Sheet No. 7.—*Miscellaneous arithmetical questions.*]

- I. Express in words the number: \$2,301,010,001.0108625.
- II. Express the following in figures: Two hundred forty billions, three hundred twenty-one millions eighty thousand one, and (*decimal*) two hundred twenty thousand three hundred and forty-one ten-billionths.
- III. Express in *words* the following figures, signs, and abbreviations: £11 9s. 3d. 2½ far.; 17° N.; 7 T. 9 cwt. 2qr. 8 lbs. 14 oz.; 2 mi. 19 rds. 2 yds. 3 ft. 7 in.; 19km. 23 m. 13 cm. and 9 mm.
- IV. Express in *words* the following four examples: (*a*), (*b*), (*c*), and (*d*); and express (*e*) in the Roman notation: (*a*) MDCCCLXVIII; (*b*) 13½; (*c*) 1.33½, (*d*) 18° 3' 12" S., and 19° 48' 59" E.; (*e*) the date A. D. 1892.
- V. Add .00043, 179.0083, and seventeen hundred-thousandths, and multiply the sum by one hundred; from the product subtract 17 thousand and seventeen-thousandths, and divide the remainder by $\frac{8}{1000}$. (Express the answer in a whole number and a common fraction in its lowest terms.)
Give operation in full.

[Sheet No. 8.—*Miscellaneous arithmetical questions—Concluded.*]

- VI. Add 3 T. 2 qr. 7 lbs. 9 oz. to 7 T. 4 cwt. 6 lbs. 7 oz., and from the sum take 15 cwt. 6 lbs., and divide the remainder by 2.
Give operation in full by compound addition, subtraction, and division.
- VII. The superintendent of the Government mill, at Dalton, Mass., shipped to the Treasury Department, for the new coin certificates, 20 cases of distinctive cream-white silk-threaded paper; each case contained 20 packages; each package was separated by 9 tags into 10 parts; each part contained 100 sheets, and upon each sheet 4 notes could be printed. If the sheets were all good how much in money value could be printed on the sheets shipped if $\frac{1}{4}$ were used for 1s, one-fourth for 2s, one-eighth for 5s, and the remainder for 10s?
Give operation in full.
- VIII. Find the interest on \$36,000 for three years five months and eighteen days at 6% per annum; also find the amount.
Give operation in full.
- IX. What would it cost to carpet a room in the Treasury 40 feet 6 inches long and 17 feet 2 inches wide with carpet 27 inches wide, if the carpet run crosswise of the room, costs \$1.25 per running yard, and if there be a waste of $\frac{1}{4}$ of a yard on each strip?
Give operation in full.
- X. Make the computations in the following bill: Enter the amounts on the proper line, add them, and find the total; give credit, on proper line, for two-thirds the bill, and show, on proper line, the balance due.

WASHINGTON, D. C., September 6, 1890.

Mr. Henry B. Broadhead to John F. Page, Dr.

1890.					
July	12	To 180 lbs. sugar, at 8 cts.	\$		
"	16	" 3 bags coffee, 50 lbs. each, at 32 cts. per pound			
"	23	" 15 gals. molasses, at 80 cts			
Aug.	6	" 12 lbs. gunpowder tea, at \$1.30			
"	9	" 6 lbs. codfish, at 6 cts			
"	12	" 15 lbs. meat, at 18 cts			
		Total	\$		
Sept.	6	By cash on above bill	\$		
		Balance due	\$		

Signature, _____.

[Sheet No. 9—*Orthography.*]

This exercise is intended to test the candidate in orthography. The examiner will select from some Treasury report twenty words, pronounce each word distinctly, and give its definition. The candidate will write opposite a number only the word, and will not write its definition.

[Specimen list.]

- | | | | |
|-----------------|---------------|-----------------|-----------------|
| 1. Hydraulics. | 6. Needle. | 11. Fiscal. | 16. Resumption. |
| 2. Distinctive. | 7. Apparent. | 12. Storage. | 17. Growth. |
| 3. Copy. | 8. Preceding. | 13. Borne. | 18. Operations. |
| 4. Copied. | 9. Specie. | 14. Consignees. | 19. Pursuance. |
| 5. Balance. | 10. Moneys. | 15. Judicious. | 20. Assessed. |

[Sheet No. 10—Questions in grammar—false syntax and improprieties.]

Correct the following sentences; but do not change the sentences or the order of the words except where necessary to remove improprieties, ambiguities, or false syntax.

- I. Them accounts was settled by he and i.
- II. This am an discovery of Prof. John Tyndall.
- III. The who he had most injured he had the greatest reason to love.
- IV. How pleasantly this breeze feels.
- V. Henry or William will give us their company.
- VI. Gladstone is greater than any English statesman.
- VII. I intended to have been at home when you called.
- VIII. High pleasure and luxurious living begets satiety.
- IX. He failed in grammar; for he could neither reed or right.
- X. Of all the other qualities of style, clearness is the most important.

[Sheet No. 11—General information.]

This exercise is designed to show the candidate's general information and knowledge, acquired in and out of school.

I. Name five States which border on the Dominion of Canada, and after each State name its capital city; and also name those in your selection which were a part of the Thirteen Original States.

II. Name the last decisive battle of the Revolutionary war; also name the commanding general on either side; and whom the contending forces represented.

III. On which side and in what war did the following officers serve: (1) General U. S. Grant, (2) General John Pope, (3) General A. S. Johnson, (4) General George B. McClellan, (5) General P. G. T. Beauregard, (6) Commodore Andrew H. Foote, (7) General Joseph E. Johnston, (8) General George G. Meade, (9) General Braxton Bragg, (10) General John A. Logan, (11) General W. S. Rosecrans, (12) General George H. Thomas, (13) General J. B. Hood, (14) General Jubal A. Early, (15) General W. T. Sherman, (16) General A. E. Burnside, (17) Captain Raphael Semmes, (18) General "Stonewall" Jackson, (19) General B. F. Butler, and (20) General Philip H. Sheridan.

IV. Name the last Vice-President of the United States who died in that office, the State he was from, the year he was elected, and the other high offices he had held.

V. In what city of the Union will the World's Columbian Fair be held? where is that city? on what water is it situated? how does it rank in size as compared with the other cities of the Union? and by what authority will the fair be held there?

VI. Name the largest city in the Union, the largest State in the Union, the largest body of water wholly within the Union, and the two longest rivers in the Union?

VII. Name the five leading Republics now in existence.

VIII. Name five United States Senators and five Representatives in Congress and the States they each represent.

IX. Name ten Americans, living or dead, who have acquired literary fame.

X. Where can the following truisms be found: We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.

[Sheet No. 12.—Bureau or office questions.]

The ten questions handed to you herewith have been prepared by the head of the bureau or chief of division in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general knowledge of the official business of the bureau or office in which you are employed and on which you have been engaged.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimen of office questions propounded to a candidate for promotion to a clerkship of class E (\$1,000) by the Fifth Auditor.]

Q. I. In the course of work, as done at present, how would you enter in your monthly report of work the copying by you of one hundred consular reports, and one hundred Alabama judgments?

Q. II. If, in the customary work of the office, you should copy during the month two hundred and fifty consular accounts, and Mrs. R. two hundred, how should you report the number you compared, considering, of course, you and she worked together as usual?

Q. III. What, if any, different course is to be pursued in disposing of an account after copying a Comptroller's certificate differing from the Auditor's?

Q. IV. If several accounts are received by you at the same time, for different fiscal years, for copying in the same record book, which of them should be copied first?

Q. V. In what record book should a consul's account for an interpreter's salary be recorded?

Q. VI. In what record book should an account for "estates of decedents' trust fund" be recorded?

Q. VII. In what record book should an account for loss by exchange on an account of a *chargé d'affaires, ad interim*, be recorded?

Q. VIII. What step next follows the copying and initialing of a report?

Q. IX. If an error should be detected in the copy while comparing, at what point in the progress of the work should it be corrected?

Q. X. What step follows next in the order of work on an account after comparing the copy?

REPORT OF CANDIDATE'S STANDING, CLASS E.

EXAMINATION No. —.

TREASURY DEPARTMENT,

OFFICE OF THE SECRETARY,

BOARD OF EXAMINERS,

Washington, D. C., —, 189-.

Result of the examination of —, office of the —, for promotion to a clerkship of class E, or \$1,000.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	No. of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief.....	1	2		
Penmanship.....	1 to 5	3		
Copying, first, dictation.....	2	2		
Copying, second, plain copy.....	3	1		
Copying, third, rough draft.....	4 and 5	3		
Addition and subtraction.....	6	2		
Miscellaneous arithmetical questions.....	7 and 8	5		
Orthography.....	9	3		
Grammar.....	10	2		
General information.....	11	2		
Office questions.....	12	5		
<i>Optionals or specials.</i>				
Letter dictated to stenographer or typewriter*.....	13	3		
Miscellaneous mathematics*.....	14	6		
Dictation to stenographer*.....	15	3		
Dictation to typewriter*.....	16	3		
Tabulation on typewriter*.....	17	3		
Work with typewriter*.....	18	3		
Work with shorthand*.....	19	3		
Technical questions in office*.....	20	7		
Expert counting*.....		5		
Totals (excluding specials).....		30		
General average of the examination.....				
Soldier, preference credit.....				5
Effectuated average.....				

*Special or optional questions, for which special credits are given.

Time occupied in examination, — hours and — minutes.

A true copy:

Chief Clerk and Member of the Board.

EXHIBIT 26.

EXAMINATION CLASS ONE.

Treasury Department.—Examination for promotion to first class (\$1,200).—New Series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than a page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject, or take any one of the following topics for the subject of your letter:

- (a) The increase in the weight of the subsidiary silver coin.
- (b) Why do Americans pay to labor the highest wages in the world?
- (c) Write a description of Washington, D. C.
- (d) The advantages your State offers as a residence.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter; and it will also determine your averages in penmanship and punctuation.

Please to read the directions at the head of each sheet, and carefully comply with them.

Upon completing each paper, the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Notation and numeration.*]

CAUTION.—Write the answers directly under the questions to which they pertain, and be careful to insert the proper points.

I. The United States has received from loans from 1837 to 1885 the sum of \$11,690,187,817.92. Express this amount in words.

II. The net receipts of the Government from 1837 to 1885 were eleven billions seven hundred two millions one hundred twenty-eight thousand seven hundred fifty-four dollars and sixty-five cents. Express this amount in figures.

III. The Assay Commission showed that the average fineness of gold coins at the Mint was .899937. Express this number in words.

IV. The Director of the Mint stated the average price of silver bullion in London was forty-seven and thirty-five thousand seven hundred ninety-five hundred-thousandths pence per ounce. Express this number in figures.

V. Express in figures the date MDCCLXXXVII.

VI. Express in the Roman notation the date 1492.

VII. Express in words the mixed number $1,114\frac{33}{100}$.

VIII. Express in figures the mixed number one hundred twenty-seven and one hundred eleven nine thousand five hundred twenty-firsts.

IX. Express decimally the numbers $\frac{3}{10}$, $\frac{17}{100}$, 16 per cent., $33\frac{1}{3}$ per cent., $\frac{33}{100}$; and in vulgar fractions (lowest terms) .16, .875, .00875, and thirty-five fortieths of one per cent.

X. Express in words (no abbreviations) the denominate numbers symbolized as follows: 2 T., 3 cwt., 4 lb., 5 oz., 10 gr., 1 lb., 2 pwt., 3 hhd., 2 bbl., 3 gal., 2 pt., 6 gi.; 1° 2' 3" N.; 3 yr., 2 da., 2 hr., 1 m.; and 6 cu. ft.

[Sheet No. 3.—*Addition and subtraction.*]

INSTRUCTION: Add No. I and No. II and find the difference of their sums.

No. I.	No. II.
\$2,024,344	\$1,107,578.14
9,800,964	15,727,458.00
1,435,961	461.00
1,352,389	853.10
26,229,221	792.00
1,109,225,028	832.20
053	588.00
196	923.00
809	732.11
664	503.23
611	448.40
924	822.02
090	188.70
675	37,793,749.11
124	39,644,548.10
442	
321	Total, \$
435	
975	
428	
499	
484	Total No. I.....\$
895	
509	Total No. II.....\$
412	
810	Difference.....\$
816	
751	
219	
124	
390	
256	
271	
913	
25,859,406	
Total, \$	

(Signature.) _____

[Sheet No. 4.—*Miscellaneous arithmetical questions.*]

I. There were issued to the Bureau of Engraving and Printing sheets of distinctive paper for the printing of the silver certificates: $\frac{1}{4}$ were issued for 10's, $\frac{1}{4}$ for 5's, $\frac{1}{4}$ for 2's, and the balance, or 10,000 sheets, for 1's. How many sheets were issued in all?

Give operation in full.

II. The standard weight of the United States double-eagle (gold) is 516 grains, 900 thousandths fine. How many grains of pure gold in 1,000 quarter-eagles?

Give operation in full.

III. Ask the examiner for a reduction table, and with it reduce \$56,431.12 and two and eleven-twelfths mills U. S. standard of value to British sterling.

Give operation in full.

IV. A Treasury clerk, recently promoted to a clerkship of class 1, obtained in his examination (on the scale of 100) averages in the different subjects as follows (the relative weight of each subject is given in the parentheses): Notation and numeration, 93, (1); addition, 100, (1); miscellaneous questions in arithmetic, 98, (6); accounts, 100, (2); bureau questions, 79, (6); division questions, 93, (8); history, geography, and government, 83, (2); orthography, 100, (4); syntax, 96, (4); letter and brief, 75, (1); penmanship, 75, (4); and punctuation, 70, (1). What was his general average?

Give operation in full.

V. The assistant treasurer at New York received a lot of old gold coin weighing 8 lbs. $10\frac{1}{2}$ gr.; when assayed $\frac{1}{4}$ was found to be of full weight, and these coins were put into circulation, and the balance was sent to the Mint. What was the weight of those sent to the Mint?

Give operation in full.

VI. To execute an order for blank forms 1,000 sheets of paper 24 by 20 inches, weighing 24 lbs., were purchased; but to execute another order the same number of sheets and same weight were required, but the paper was only 16 inches wide. What was its length?

Give operation in full.

[Sheet No. 5.—*Miscellaneous arithmetical questions*—Concluded.]

VII. At the close of the fiscal year 1887 the Secretary of the Treasury stated that the amount of the 4 per cent bonds outstanding (interest payable quarterly, on the first day of January, April, July, and October) was \$737,800,600. What was the total interest on this amount of these bonds for the months of April, May, and June, 1887?

Give operation in full.

VIII. What sum of money, if loaned at 6 per cent on October 21, 1885, would amount, interest and principal, to \$1,370.22, on September 15, 1887?

Give operation in full.

IX. What would 100,000 hundred-dollar United States 4½ per cent bonds cost when the market rate is 110?

Give operation in full.

X. The Commissioner of Internal Revenue shipped from the stamp division to a collector of internal revenue a package of 100 sheets of 40-gallon tax-paid stamps, each sheet contained 3 stamps, to each stamp there were attached 9 coupons for 1 gallon each, and the tax was 90 cents per gallon. The collector sold the stamps as follows: 50 sheets with all the coupons attached, 30 sheets with the last 6 coupons cut from each stamp, and 20 sheets with all the coupons cut from each stamp.

Required, the collector's debit and his cash receipts.

[Sheet No. 6.—Statement of account.]

John Todd, paymaster U. S. Navy, in rendering his account current for the quarter ended March 31, 1887, owed the United States a balance of \$10,001.01; April 3, he received from paymaster of flagship, \$12,345.67; May 4, he paid on vouchers per abstracts, \$4,287.89; he received May 10, on requisitions, from other paymasters, \$24,000; he paid May 31, officers and crew of *Mohican*, \$18,147.46; he paid June 2, marines, \$4,000.26; he received June 4, as proceeds of bills of exchange, \$18,247.98; paid June 10, officers' commuted rations, \$3,987.62; he received June 11, from sale of effects of dead sailor, \$27.13; he paid June 14, commuted rations to crews, \$14,122.10; received June 18, cash, sale of deserter's watch, \$4.02; paid June 21, commuted rations to marines, \$4,826; June 28, deposited with an assistant treasurer, \$110,000; June 29, received, cash, on Treasurer's draft, \$110,000; and paid June 30, repairs for broken spar, \$146.

Acting for the paymaster, open and state the account between him and the Government for the quarter ended June 30, 1887; show the balance due, and give the proper heading.

[illegible]

[Sheet No. 7.—Questions in grammar—false syntax and improprieties.]

Correct the following sentences; but do not change the sentences or the order of the words except where necessary to remove improprieties, ambiguities, or false syntax.

I. There is an harshness in the following sentences,

- II. The detective hoped to find the counterfeiter whom he imagined was concealed there.
 III. In that occupation there is no room for the mind's exerting any great effort.
 IV. However, in these cases, custom generally determines.
 V. Who do they say it is?
 VI. We are still much at a loss who civil power belong to.
 VII. The silver vault must be ten foot broad.
 VIII. For ought I know there ought to be another nought in your dividend.
 IX. No unless an previous understanding to the contrary have been had with the Secretary.
 X. The buk were red bi hym an i.

[Sheet No. 8.—*Criticism of a letter.*]

Copy the following paragraphs, correct errors in orthography, syntax, punctuation, form, and other improprieties; put it into the form of a letter; address it to the Speaker of the House of Representatives, and prepare it for the Secretary's official signature.

The exercise is designed to show your qualifications for quickly and accurately criticising the faulty composition of another, so far as to see that it is finally expressed in correct and official form.

trsry department
 Ofis of the seckrytarie
 Washindon d c september 23 1887.

Sir in reeply too your vurbil request of the 22nd proxemow i will stait Refuring too fre woll that a reduckshum of unnesisari an inngewryous tacksashun is knot enuf an wil opperait sloly inn dieminishin reveneu last years import tacks on ra woll is Lyttle moar than thee near groth last year of our tackses from wisky Tobacker and bier too mak woll fre off tacks ma finaly work a larger los of revenew bi innablin our wollen manfacturers too undercell at a prophit the foren im porters who brought in last year 40536509 \$ wurth off manfactories of woll from witch we git a tacks of 27 milion 2 hundred 78 thousand 528 dolers.

i am
 sur
 verey truly

Seckretari.

thee honable thee speaker
 Off The hous off representatives.

(NOTE.—This exercise is frequently varied by substituting for it the lithographed rough draft. See Class E.)

[Sheet No. 9.—*Orthography.*]

The words in the following list were selected at random from the finance report, and are submitted to you to test your capacity for detecting at sight errors in orthography and your ability to correct the errors you find. Copy correctly, spelling the entire list: 1, sequestrashun; 2, colatterel; 3, konsumshun; 4, killegrames; 5, seinyerage; 6, subcidearey; 7, pamflet; 8, byemettalist; 9, tolarence; 10, recievibal; 11, reasembling; 12, negoshiashun; 13, apendixes; 14, parelell kollums; 15, merretoreous; 16, preceeding; 17, a slite eror; 18, supeseeded; 19, the det was skailed; 20, fundibal.

[Sheet No. 10.—*Dictation exercise.*]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a bureau report, or a selected extract from the works of some standard writer; once through for the full information of the candidate, and then slowly for the candidate to copy from the dictation.

[Specimen of English read from Thomas Carlyle.]

THE WAY OF WAR.

What, speaking in quite unofficial language, is the net purport and upshot of war? To my own knowledge, for example, there dwell and toil in the British village of Dumdrudge usually some five hundred souls. From these, by certain "natural enemies" of the French, there are successively selected, during the French war, say,

thirty able-bodied men. Dumdrudge, at her own expense, has suckled and nursed them; she has, not without difficulty and sorrow, fed them up to manhood, and even trained them to crafts, so that one can weave, another build, another hammer, and the weakest can stand under thirty stone avoirdupois. Nevertheless, amid much weeping and swearing, they are selected, all dressed in red, and shipped away, at the public charges, some two thousand miles, or say only to the south of Spain, and fed there till wanted.

And now to that same spot in the south of Spain are thirty similar French artisans, from a French Dumdrudge, in like manner wending; till at length, after infinite effort, the two parties come into actual juxtaposition; and Thirty stands fronting Thirty, each with a gun in his hand.

Straightway the word "Fire!" is given, and they blow the souls out of one another, and in place of sixty brisk, useful craftsmen, the world has sixty dead carcasses, which it must bury, and anon shed tears for. Had these men any quarrel? Busy as the devil is, not the smallest! They lived far enough apart; were the entirest strangers; nay, in so wide a universe, there was even, unconsciously, by commerce, some mutual helpfulness between them. How then? Simpleton! their governors had fallen out; and instead of shooting one another, had the cunning to make these poor blockheads shoot. (Sartor Resartus.)

[Sheet No. 11.—*Tabulation of U. S. Treasury statistics.*]

Rule, with a pen, ink, and ruler, in the space below, a table of eight columns; one for "Issues;" six for "Denominations," and, under this head, place denominations as follows: 3c., 5c., 10c., 15c., 25c., and 50c.; and the eighth column for "Amount;" prepare it for seven lines of items, and under the head "Issue" write on the respective lines: First, Second, Third, Fourth, Fourth 2d, Fourth 3d, and Fifth; then give one line for Totals, and then fill the table from the following data, so as to show by issues and denominations the redeemed fractional currency of the United States destroyed by the Secretary of the Treasury:

Third issue—3c., \$13.58; 5c., \$15.12; 10c., \$187.05; 25c., \$367.49; denominations—50c., first, \$182.50; second, \$210.75; third, \$620.25; fourth, \$244; fourth 2d, \$1,242.75; fourth 3d, \$1,366.25; fifth, \$2,672; total, \$6,538.50; first issue—5c., \$33.84; 10c., \$61.15; 25c., \$77.63; amount, \$355.12; denominations, 10c.—second, \$75.45; fourth, \$727.40; fifth, \$1,745.80; total, \$2,793.85; second—5c., \$46.12; 25c., \$92.97; denominations—15c., fourth, \$285.41; 25c., fifth, \$4,295.99; totals—3c., \$13.58; 5c., \$95.08; 15c., \$285.41; 25c., \$6,159.01; amount, \$15,885.43; amount—second, \$422.29; third, \$1,203.49; fourth, \$2,581.74; fourth 2d, \$1,242.75; fourth 3d, \$1,366.25; fifth, \$8,713.79; denomination, 25c.—fourth, \$1,324.93.

This exercise is designed to develop the candidate's capacity for arranging figures for ready reference.

[Sheet No. 12.—*General information.*]

This exercise is designed to show the candidate's general information and knowledge, acquired in and out of school.

I. What vote is required by the electoral college to elect a President of the United States?

II. Who is Commander-in-Chief of the Army of the United States?

III. What interoceanic canal is now in process of construction on the continent of America?

IV. What important sea duel took place near Cherbourg, France, in 1864; who were the respective commanders of the vessels; and what was the result of the fight?

V. How many articles in addition to and in amendment of the Constitution of the United States have been adopted?

VI. What officer of the United States shall preside when the President is tried upon impeachment?

VII. What silver coins are now coined by the United States at the mints?

VIII. Who is the President *pro tempore* of the United States Senate?

IX. Who is the Speaker of the House of Representatives?

X. Name two lumber-producing States, two iron-producing States, and two cattle-growing States of the Union.

[Sheet No. 13.—*Departmental questions.*]

This exercise is designed to show, in a limited degree, the candidate's aptitude for the observing of matters about the Executive Departments in general.

I. Briefly state two recommendations made by the head of your bureau in his last annual report.

II. It comes to your knowledge that counterfeit money is in circulation in a certain portion of the United States. To what officer of the Department should you give your information *direct*?

III. To whom should the interest due on bonds held by the Treasurer of the United States for the security of the circulating notes issued by the national-banking associations be paid?

IV. What officer of the Treasury receives and disburses the moneys of the United States?

V. What officers of the Treasury have their engraved signatures imprinted on the United States notes?

VI. What paper moneys are now printed for circulation by the United States? (Include the gold certificates.)

VII. What member of the Cabinet precedes the Secretary of the Treasury in rank?

VIII. What is the highest rate of interest paid at the present time by the United States on the interest-bearing debt?

IX. Name the Treasurer of the United States and the Assistant Treasurer of the United States at Washington.

X. Name five bureau officers of the Treasury Department, excluding the head of the office in which you are engaged.

[Sheet No. 14.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general and technical knowledge of the official business of the bureau or office in which you are employed.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions asked on November 11, 1889, to a candidate from the First Comptroller's office.]

First Comptroller's office.

Q. I. Which of the accounts does the law provide shall be examined and certified by the First Comptroller?

Q. II. Which of the accounts are examined and certified by the Second Comptroller of the Treasury?

Q. III. By what Auditor are accounts accruing in and relative to the Department of State settled?

Q. IV. What officer in the Treasury Department is the general bookkeeper for accounts which are examined and certified by the First Comptroller?

Q. V. What officer in the Treasury Department is charged by law with the safe-keeping and paying out of the public moneys?

Q. VI. What is the lawful authority and direction to the proper officer of the United States upon which he pays out moneys from the Treasury?

Q. VII. What does the Constitution of the United States provide respecting the payment of money from the Treasury?

Q. VIII. State briefly the several steps pursued in the Treasury Department in the payment of a balance found due on an account which has been examined and certified by the First Comptroller and direction for payment has been given in the Comptroller's certificate.

Q. IX. How long does an annual appropriation remain available upon the books of the Treasury Department before it is carried back to the surplus fund by operation of law?

Q. X. In the settlement of an officer's account by the accounting officers of the Treasury, what voucher or certificate is filed with the account, showing the balance found due to or from the United States on the previous settlement of the same officer's account, as certified by the First Comptroller?

[Sheet No. 15.—*Division questions.*]

The ten questions handed to you herewith have been prepared by the chief of the division in which you are employed. They have been approved by the head of your bureau and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to develop your general, special, and technical knowledge of the official duties on which you have been engaged during the last year. These questions will have a greater relative weight in this examination than any other list of questions submitted to you.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimen of questions given on November 11, 1889, to a candidate from the First Comptroller's office.]

Division of foreign intercourse and public debt, First Comptroller's office.

- Q. I. How are consuls of the United States appointed?
 Q. II. How are commercial agents of the United States appointed?
 Q. III. By whom are the bonds of United States consular officers approved and where are they filed?
 Q. IV. For what time may a consul of the United States receive salary after he has been commissioned and taken the oath of office and before he actually enters upon the duties of his office?
 Q. V. What is the maximum amount that a consular officer, who is compensated by fees only, may retain as his annual compensation from official fees collected?
 Q. VI. What limit do the laws and consular regulations fix as to the amount to be allowed and paid to the United States consular officers for office rent?
 Q. VII. What is the maximum amount that a consular agent may receive and retain from official fees collected as his annual compensation?
 Q. VIII. How does a salaried consular officer, at a post where the fees collected are not sufficient to pay his salary in full, obtain and receive the balance that may be due to him at the end of a quarter, on his salary account?
 Q. IX. State briefly the several steps pursued in the Treasury Department in the payment of a draft of a consular officer drawn on the Secretary of the Treasury on account of salary and filed with the First Comptroller for payment.
 Q. X. With whom are deposited the surplus consular fees collected by the consular officers of the United States in Great Britain and on the Continent of Europe?

REPORT OF CANDIDATE'S STANDING, CLASS ONE AND ABOVE.

EXAMINATION No. —.

TREASURY DEPARTMENT,
 OFFICE OF THE SECRETARY,
 BOARD OF EXAMINERS,
 Washington, D. C., —, 189—.

Result of the examination of —, office of the —, for promotion to a clerkship
 of classes 1, 2, 3, and 4.

[An exhibit of the standing in each subject or class will be found in the table below.]

Subject and class.	Number of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Letter and brief	1	2		
Letter dictated to stenographer or typewriter*		5		
Penmanship	1	4		
Punctuation	1	1		
Notation and numeration	2	1		
Addition and subtraction	3	2		
Miscellaneous arithmetical questions	4 and 5	6		
Miscellaneous mathematics*		8		
Accounts	6	2		
Grammar	7	4		
Criticism of a letter	8	3		
Orthography	9	4		
Dictation	10	1		
Dictation to stenographer*		5		
Dictation to typewriter*		5		
Tabulation of Treasury statistics	11	2		
Tabulation on typewriter*		5		
General information	12	2		
Work with typewriter*		5		
Work with shorthand*		5		
Departmental questions	13	2		
Technical questions in office*		10		
Bureau or office questions	14	6		
Division question	15	8		
Totals (excluding specials)		50		
General average in examination				
Soldier, preference credit†				5
Effected average				

* Special or optional questions, for which special credits are given. † The old way of estimating.

Time occupied in examination, — hours and — minutes.

A true copy.

Chief Clerk and Member of the Board.

In addition, special weights are given to special subjects, as drafting, algebra, and higher arithmetic, etc.

EXHIBIT 27.

EXAMINATION CLASS TWO.

Treasury Department.—Examination for promotion to second class (\$1,400).—New Series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than a page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject or take any one of the following topics for the subject of your letter:

- (a) How to reconcile labor and capital.
- (b) The character of President Garfield.
- (c) The effect of the civil service law.
- (d) How can the departmental service be improved?

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter; and it will also determine your averages in penmanship and punctuation.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Notation and numeration.*]

CAUTION.—Write the answers directly under the questions to which they pertain, and be careful to insert the proper points.

I. Congress has appropriated, since March 4, 1789, to June 30, 1885, inclusive, the sum of \$21,713,599,992.15. Express this amount in words.

II. The principal of the public debt on June 30, 1885, was one billion eight hundred seventy-two millions three hundred forty thousand five hundred fifty-seven dollars and fourteen cents. Express this sum in figures.

III. The market value of silver, at which the silver coins were computed on January 1, 1885, was \$1.099465 per ounce fine. Express this amount in words.

IV. The rate at which the silver coins were computed for 1886 was one and thirty-eight thousand one hundred and forty-one millionths dollars per ounce fine. Express this sum in figures.

V. Express in figures the date MCDXCII.

VI. Express in the Roman notation the date 1888.

VII. Express in words the mixed number $1,113\frac{1}{4}$.

VIII. Express in figures the mixed number one hundred twenty-three and two hundred thirty-one three hundred forty-fifths.

IX. Express decimally the numbers: $\frac{1}{4}$; $\frac{1}{10}$; 18 per cent.; $\frac{4}{10}$; and in vulgar fractions (lowest terms): .18; .625; .0625; $\frac{1}{4}$ per cent.; $33\frac{1}{3}$ per cent.; $.66\frac{2}{3}$ per cent.

X. Express in words (no abbreviations) the denominate numbers symbolized as follows: 4 T., 6 cwt., 3 qr., 11 lb., 18 oz., $7\frac{1}{2}$ gr.; 18° C.; 4 bhd., 1 bbl., 10 gal., 4 qt., 1 pt., 3 gi.; 2 pwt., 1 pk.; 4 bu.; $4^{\circ}2'3''$ S.; 4 hr., 1 m., 1 sec.; 7 da.; 1 yr.; and 8 doz.

[Sheet No. 3.—*Addition and subtraction.*]

INSTRUCTION: Add No. I and No. II, and find the difference of their sums.

No. I.	No. II.
\$74, 158. 83	\$15, 556
92, 219. 28	9, 772
106, 129, 549, 855. 59	291
1. 64	9, 373
3. 28	313
6. 82	10
1. 15	8
9. 38	42
1. 65	427
8. 97	4, 026
9. 86	17, 071
0. 91	146, 298, 201
0. 73	
1. 25	Total, \$
3. 37	
7. 04	
0. 00	
8. 79	
2. 04	
5. 05	Total No. I.....\$
9. 22	Total No. II.....\$
1. 86	
4. 92	Difference.....\$
8. 42	
3. 38	
4. 76	
1. 87	
8. 85	
7. 31	
2. 17	
4. 62	
8. 78	
2. 13	
9. 41	
8. 97	
0. 92	
4. 73	
43. 20	
975. 25	
178, 067. 82	
Total, \$	

(Signature.) _____

[Sheet No. 4.—*Miscellaneous arithmetical questions.*]

I. In making carpets for the Second Auditor's Office, $\frac{1}{4}$ of $\frac{1}{4}$ of a lot was used on one requisition, $\frac{1}{2}$ of $\frac{1}{4}$ of it for a second, and the balance, or 413 yards, on the third. How many yards were used for each of the three requisitions, and how much altogether?

Give operation in full.

II. The Treasury storekeeper had in stock at the last inventory 132 yards of linoleum, and issued on requisition, during the following quarter, 131.17 $\frac{1}{2}$ yards, for which he took credit for \$208.68 $\frac{1}{4}$. What was the price per yard, and the value of the stock at first?

Give operation in full.

III. If, as a result of this examination, you receive a promotion, what would be the amount of your entire salary from date of oath, September 23, 1890, to October 12, 1890, both dates included?

Give operation in full.

IV. A Treasury clerk, recently promoted to a clerkship of class two, obtained in his examination (on a scale of 100) averages in the different subjects as follows (the relative weight of each subject is given in the parenthesis): Notation and numeration, 90, (1;); addition, 94, (1;); miscellaneous questions in arithmetic, 86, (6;); ac-

Give operation in full.

Give operation in full.

Give operation in full.

Give operation in full.

Give operation in full.

Give operation in full.

Give operation in full.

Acting for the Government, open and state his account with the United States for July, 1887; show balance due, close the account for July, bring down the balance, and open the account for August, 1887. Give the proper heading for the July account.

[illegible]

[Sheet No. 7.—Questions in grammar—false syntax and improprieties.]

Correct the following sentences, but do not change the sentences or the order of the words except where necessary to remove improprieties, ambiguities, or false syntax.

- I. The Secretary endeavored to find out an wholesome remedy.
- II. Him I accuse has entered.
- III. *Caution!* Carelessness will considerably increase the danger of your being deceived.
- IV. He simply argues on one side of the case and then finishes.
- V. Although I knew it to be he.
- VI. But if you can't correct it, who do you complain off?
- VII. The room is ten foot high.
- VIII. There is no rule given how truth may be found out.
- IX. One great cause of the low state of industry in the country were the restraints put upon it.
- X. Neither men or money were wanting for the service.
- XI. No not without the Secretaries being full aware.
- XII. On them depend the duration of our Constitution and country.

[Sheet No. 8.—Criticism of a letter.]

Copy the following paragraphs, correct errors in orthography, syntax, punctuation, form, and other improprieties; put it into the form of a letter; address it to the Speaker of the House of Representatives, and prepare it for the Secretary's official signature.

The exercise is designed to show your qualification for quickly and accurately criticising the faulty composition of another, so far as to see that it is finally expressed in correct and official form.

trsrty departmunt
Ofis of the seckrytarie
Washindon d c septemer 23 1887.

sur inn replie too yoor leter of thee 26 inst I has thee honer too say that eny tack on ra woll imported wil allweighs mak Domestick woll-wraysing a bad Busines Fos in our dry climits sum varieties off woll required by the manfackyourers is not prodused the tacks prevent our mafekurers frum compeeting inn foran marketts withal manfackures who kan by untackst woll the tacks prevent our manfackure an eckspourt of Kompeeting wollins that require the yous or addmickstour of nonamerikan wolls an so restricks the hom deman an the groth off the hom deman for Domestick woll—thus makin the eckspourt of our Domestick wollins imposibal, yet inwolving th enhansed prise off foren an Domestick wollins. This pety tacks of 5126108 \$ on ra woll assists in neerly Dublin the actual cost of their clothing to the American people, with no real and no insidentle benifitt to nobody exsept the foren manufacturer.

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[For the "criticism of a letter" candidates, under proper circumstances, are given for copy the "rough draft of a letter," which may be found in the specimen examination papers of Class E.]

[Sheet No. 9.—Orthography.]

The words in the following list were selected at random from the finance report, and are submitted to you to test your capacity for detecting at sight errors in orthography and your ability to correct the errors you find. Copy, correctly spelling, the entire list:

- | | | | |
|------------------|-------------------|-----------------------|------------------|
| 1. Warents. | 7. Eekonomikle. | 12. Newsanze. | 17. Asurtanabal. |
| 2. Coignage. | 8. Calendar year. | 13. Alkeylie. | 18. Eliminated. |
| 3. Wasteages. | 9. Rec commenda- | 14. Metelergikal. | 19. Imigrants. |
| 4. Minnimum. | tions. | 15. Mitens on both | 20. Potenshall. |
| 5. Nickle. | 10. Edefises. | hands. | |
| 6. Grauerlating. | 11. Impingeing. | 16. Sleeves roled up. | |

[Sheet No. 10.—*Dictation exercise.*]

As a test of the candidate's orthography and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report or from a bureau report, or a selected extract from the works of some standard writer, slowly, for the candidate to copy from the dictation.

[Specimen of English read from a brochure by Osborne Ward.]

THE GREAT LAND QUESTION.

Yet we do not complain, because it was the natural outcome of a science. Nothing can resist its inroads. Neither can anything resist the scientific, onward tread of the movement before us to-day. But now comes the answer to the inquiry as to when this change shall come. It is not now even asked for. Outside parties may seize upon the land question and attempt to project its issues in advance of their time, but nothing could be more dangerous. The history of the past, to which you justly allude, is a most memorable warning to all men to beware of the mere nationalization of land. Why, it was that which, under Roman control, plunged millions of free men into slavery! All through Greece, Sicily, Italy, and Asia Minor, land, before the Roman conquest, was worked by small farmers, who, although, as we have shown, liable to failure like all others in the competitive conflicts of business, were comparatively prosperous and contented, working their bits of land as individual tenants on the same system of small holdings as that prevailing at this day. Unions of trades existed all around them; for the ancient laws tolerated labor societies. The farmers themselves sometimes had their grange organizations. They were respected and probably were as well off, all things considered, as many of our farmers to-day. As Rome spread her conquests of arms these lands fell into her clutches and became nationalized. They became *ager publicus*, or public lands, incorporated with the Roman domain. Beautiful farms, village homes in Asia, Greece, everywhere, fell by seizure and cruel confiscation into her rapacious hands. Rome assumed ownership of it all and the working people lost their homes. And what was Rome? Nothing but the lords, blooded grandees, millionaire politicians, braggarts of boasted family and their toadies, and speculating fortune-hunters, all maintained by the military, the armed force and repressive laws of which you so grandly speak. These were the statesmen. They constituted all that was recognized of Rome except her enormous wealth robbed and plundered from labor.

[Sheet No. 11.—*Tabulation of U. S. Treasury statistics.*]

Rule, with a pen, ink, and ruler, in the space below, a table of five columns, one for "Denominations," three under the general head of "Deliveries," and under this head each of the three to be headed, respectively, "To Comptroller," "To Secretary," and "To balance," and the fifth column to be headed "Amount." Prepare the table for five lines of items and with one for totals; and then fill the table from the following data, so as to show by denominations in the natural order of the numbers, and with a proper heading, the statement by the Bureau of Engraving and Printing of deliveries and balances of national currency, 1882:

Fives—to Comptroller, \$23,605,320; to Secretary, \$1,476,100; to balance, \$4,744,040; amount, \$29,825,460; deliveries—10's, to Comptroller, \$22,348,200; 10's to balance, \$3,915,180; amount—10's, \$27,510,510; 20's, \$18,340,340; 50's, \$5,861,400; 100's, \$11,722,800; totals, \$93,260,510; deliveries—to Secretary, 10's, \$1,247,130; 20's, \$831,420; 50's, \$246,300; deliveries—to Comptroller, 20's, \$41,898,800; 50's, \$3,617,650; 100's, \$7,235,300; deliveries—100's, to Secretary, \$492,600; to balance, \$3,994,900; to balance—20's, \$2,610,120; 50's, \$1,997,450; total, \$17,261,690; totals—to Comptroller, \$71,705,270; and to Secretary, \$4,293,550. [Finance report, 1886, page xc.]

This exercise is designed to develop the candidate's capacity for arranging figures for ready reference.

[Sheet No. 12.—*General information.*]

This exercise is designed to show the candidate's general information and knowledge acquired in and out of school.

Q. I. How many votes has your State in the Electoral College? (Name the State.)

Q. II. Who was the last General of the Army of the United States on the retired list?

Q. III. What foreign nation attempted to establish an empire in Mexico during the late civil war?

Q. IV. Who was the Lieutenant-General of the Army of the United States at the closing of the late civil war?

Q. V. What waters form a portion of the boundary line between the United States and the Dominion of Canada?

Q. VI. What is the maximum time for which Congress may appropriate money for the support of the Army of the United States under the Constitution?

Q. VII. What is the present unit of value of United States money?

Q. VIII. What rates of interest, respectively, do the interest-bearing securities of the United States now draw?

Q. IX. Who are the American ministers to Germany, England, and Austria at the present time?

Q. X. Give in the space below any important facts relative to your State. (Name the State.)

[Sheet No. 13.—*Departmental questions.*]

This exercise is designed to show, in a limited degree, the candidate's aptitude for the observing of matters about the Executive Departments in general.

Q. I. What, in brief, was the financial policy inaugurated by the Treasury Department in the summer and fall of 1887?

Q. II. A letter is received at the Department asking to be advised as to the amount of imports, exports, immigration, navigation, and other statistics relative to the trade and industry of the country. To what officer of the Department should you apply direct for such information?

Q. III. What proportion of the par value of the bonds deposited for the security of the national currency may be issued in circulating notes by the national banks?

Q. IV. What officer of the Treasury audits the money-order accounts of the post-masters of the United States?

Q. V. What officers of the United States have their engraved signatures imprinted on the silver certificates?

Q. VI. What gold coins are now made at the mints of the United States for circulation in this country?

Q. VII. What member of the Cabinet succeeds the Secretary of State in rank?

Q. VIII. What was the highest rate of interest paid by the Government on the bonds of the United States issued during the civil war?

Q. IX. Name the present Assistant Secretaries of the Treasury.

Q. X. Name in chronological order the Secretaries of the Treasury since Secretary Chase.

[Sheet No. 14.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau in which you are employed and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general and technical knowledge of the official business of the bureau or office in which you are employed.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate from the office of the Comptroller of the Currency.

Q. I. What is meant by lawful money?

Q. II. What security does the national-banking system furnish to the holders of the circulating notes of national banks?

Q. III. When does the law forbid a national bank to declare a dividend?

Q. IV. To what extent are the stockholders of a national bank individually liable for debts due by the bank?

Q. V. Under what conditions may a national bank purchase, hold, and convey real estate?

Q. VI. How may the capital of a national bank be increased?

Q. VII. Define "net profits."

Q. VIII. For how long a time is a national bank chartered?

Q. IX. What is the lowest amount of United States bonds that may be deposited to secure the circulation of a bank in a city of less than 6,000 inhabitants, after its capital is fully paid in?

Q. X. How is a vacancy in the board of directors filled?

[Sheet No. 15.—*Division questions.*]

The ten questions handed to you herewith have been prepared by the chief of the division in which you are employed. They have been approved by the head of your bureau, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to develop your general, special, and technical

knowledge of the official duties on which you have been engaged during the last year. These questions will have a greater relative weight in this examination than any other list of questions submitted to you.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate from the office of the Comptroller of the Currency.]

Q. I. What treatment do reports of condition receive from the clerk to whom they are allotted for examination?

Q. II. State in the same way how reports of earnings and dividends are treated.

Q. III. Describe in general terms how reports of examinations are treated by the clerks in charge of same?

Q. IV. How is the greater part of the correspondence from this division (of reports) prepared?

Q. V. What portion of the correspondence is typewritten?

Q. VI. After the figures taken from reports of condition have been abstracted by States, etc., in what forms are the totals of these sheets tabulated further?

Q. VII. What aggregate tabulation is made of the totals by States and of items taken from reports of earnings and dividends and how often are these aggregations made each year?

Q. VIII. In case a bank when called upon can not furnish a report of condition, signed by the president, or cashier, and attested by three directors, within the time required by law, what course is it advised to pursue?

Q. IX. When the figures on a report showing resources and liabilities fail to balance, what course is pursued with regard to the report?

Q. X. Name some of the violations of law of most frequent occurrence, as shown by reports of condition.

EXHIBIT 28.

EXAMINATION CLASS THREE.

Treasury Department.—Examination for promotion to third class (\$1,600).—New Series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than a page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject or take any one of the following topics for the subject of your letter:

- (a) The appropriation of the surplus in the Treasury for educational purposes.
- (b) The removal of import duties from raw materials.
- (c) Competitive examinations for promotion in the classified civil service.
- (d) The advantages Washington city offers as a place of residence and its especial advantages as an educational center.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter; and it will also determine your averages in penmanship and punctuation.

Please read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper, the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Notation and numeration.*]

CAUTION.—Write the answers directly under the questions to which they pertain and be careful to insert the proper points.

I. The total net ordinary expenses of the Government from 1836 to 1885 amounted to \$10,358,762,125.18. Express this amount in words.

II. The total net revenue of the Government from 1883 to 1885 was eight billions nine hundred seventy-six millions three hundred seventy-nine thousand two hundred and thirty-three dollars and forty-seven cents. Express this amount in figures.

- III. Express the date 1776 in the Roman notation.
 IV. Express the date A. D. MDCCLXXXVII in figures.
 V. The weights of the silver dollar and the half dollar are expressed, respectively, in grains and grams. The gram weighs nearly 15.432348 grains. Express this weight in words.
 VI. Express in words the mixed number $18,376\frac{31}{37}$.
 VII. The contract price for a certain article furnished the Bureau of Engraving and Printing was eighteen and sixty-two thousand five hundred and seventy-five hundred thousandths cents. Express this amount in figures, using the dollar as the unit.
 VIII. Express in figures the mixed number one million one hundred and one thousand one and two hundred and seventy-five three thousand three hundred thirty-fifths.
 IX. Express the following numbers in decimals: $\frac{30}{100}$; $\frac{5}{10}$; $7\frac{1}{2}$ per cent; $\frac{1}{4}$; and the following in vulgar fractions (lowest terms): .8; .625; 40 per cent; $\frac{1}{10}$ per cent; and two and three-eighths per centum with a whole number and a vulgar fraction with symbol for per centum.
 X. Write in words (no abbreviations) the quantities expressed by the following: 8 T., 7 cwt., 3 qr., 5 lb., and 4 oz.; 88° F.; 16 yds., 2 ft. and 6 in.; and \$0.385 per M sheets.

[Sheet No. 3.—*Addition and subtraction.*]

INSTRUCTION: Add No. I and No. II and find the difference of their sums.

No. I.	No. II.
\$2, 024, 344	\$1, 107, 578. 01
109, 229, 800, 964	458. 11
35, 961	461. 12
52, 389	853. 23
9, 221	792. 34
5, 028	31, 560, 832. 45
7, 053	79, 307, 588. 56
196	5, 885, 923. 67
809	732. 78
664	3. 89
11	8. 90
24	2. 01
90	188. 12
75	3, 749. 82
24	39, 644, 548. 37
42	
21	Total, \$
35	
75	
28	
99	
84	
5	Total No. I.....\$
9	Total No. II.....\$
2	
6	Difference.....\$
6	
1	
9	
4	
6	
6	
2, 948, 271	
128	
994	
621	
538	
515	
680	
12, 607	
27, 023	
17, 543, 913	
25, 859, 406	

Total, \$

[Sheet No. 4.—*Miscellaneous arithmetical questions.*]

[NOTE.—Omit the questions erased with red ink.]

I. The space occupied by a bag of standard silver dollars, when snugly piled in bags of \$1,000 each, is 12 inches long, 9 wide, and 4 deep. It is proposed to cut off from a vault 32 feet long and 10 feet high a space sufficient to store 16 million silver dollars. Required, the width of the space. Give the operation in full.

II. In one silver dollar there are 371.25 grains of pure silver, and in the trade-dollar 420 grains of standard silver 900 thousandths fine. The Department purchased 2,000,000 trade-dollars; and at the mint they were mixed with 23,625,000 grains of pure silver, then alloyed, and the whole mass coined into silver dollars. How many silver dollars were produced by this coinage? Give the operation in full.

III. A, an examiner in the Printing Bureau, examined $\frac{1}{4}$ of a lot of internal revenue stamps, B $\frac{2}{3}$, and C the remainder. The Government paid \$33.60 for the labor and in proportion to the amount each did. What part did C do, and what amount should each receive? Give the operation in full.

IV. The light-house at Point Lookout consumed $1\frac{1}{2}$ barrels of mineral oil, while the light-house at Barnegat consumed $4\frac{1}{2}$ times that quantity during the same period. The bill for oil at Barnegat was \$73 $\frac{1}{2}$. What was the price of oil per bbl.? Give answer in dollars and the fraction of a dollar reduced to lowest terms. Give the operation in full.

V. There were received at the assay office two ingots of gold; one weighed 20 lbs. 7 pwt. and 18 grs., and the other 21 lbs. 12 oz. 23 pwt. and 10.75 grains; they were combined, and in the assaying there were lost 6 oz. 4 pwt. and $4\frac{1}{2}$ grains, when the residue was divided into 5 equal ingots. What was the weight of one of these latter ingots? Give the operation in full.

VI. A man bought 1,650 bushels of flaxseed in New York, at \$1.05 per bushel, and sold it in New Jersey, at \$1.04 per bushel. Did he make or lose by the transaction, and how much? (In New York 56 pounds per bushel and in New Jersey 55 pounds per bushel.) Give the operation in full.

[Sheet No. 5.—*Miscellaneous arithmetical questions.*—Concluded.]

[NOTE.—Omit the questions erased with red ink.]

VII. A note of \$1,000, drawing 6 per cent interest per annum, dated October 27, 1884, was paid on September 3, 1887, with the interest then due. What was the amount of interest paid? Give the operation in full.

VIII. What sum of money, put at interest at $7\frac{1}{2}$ per cent per annum for 1 year, 1 month, and 6 days, would amount, interest and principal, to \$3,247.50? (Consider the year of 360 days). Give the operation in full.

IX. At what rate should a Government $4\frac{1}{2}$ per cent be quoted on the market in order that an investor might realize $3\frac{1}{2}$ per cent interest? Give the operation in full.

X. The Secretary of the Treasury, to comply with the terms of the law relative to the United States sinking fund, wished to purchase one million dollars par value of the Government $4\frac{1}{2}$ per cent bonds, market rate $109\frac{1}{2}$ and brokerage $\frac{1}{2}$ per cent. For what amount must the draft be drawn to cover the whole cost? Give the operation in full.

[Sheet No. 6.—Statement of account.]

The following is a statement showing the assets and liabilities of the United States mints and assay office June 30, 1886: Gold bullion, \$42,454,430.23; the bullion fund, \$135,699,144.73; silver bullion, \$3,468,620.67; items of undeposited earnings, \$19,513.60; gold coin, \$38,798,949.75; silver coin, \$51,206,946.92; seigniorage on silver, \$553,201.44; minor coin, \$4,003.51; unpaid depositors, \$234,655.91; minor-coin-age metal, \$46,124.22; minor-coin profits, \$57.73; value of bullion shipped for coinage, \$164,010.15; minor-coin metal fund, \$50,000; old deficiencies brought forward, \$413,557.96; and unpaid cent depositors, \$70.00. *Make a statement of the assets and liabilities in the form below and give it a proper heading.*

[illegible]

[Sheet No. 7.—Questions in grammar—false syntax and improprieties.]

Correct the following sentences; but do not change the sentences or the order of the words except where necessary to remove improprieties, ambiguities, or false syntax.

NOTE.—Omit the questions erased with red ink.

I. None of his fellow clerks are more beloved than him.

II. It was not him that done it.

III. The clerk endeavored to surpass.

IV. He felt himself grateful to the Secretary for promote.

V. Whom am their? It am not him; it be me.

VI. The President will be content if every possible means are used.

VII. I have not been in Buffalo this five years.

VIII. He was an old faithful clerk.

IX. Here are ten errors, correct either of them.

X. The foregoing errors in syntax are deserving the more serious perusal.

XI. He being the special agent, to which the case was referred.

XII. Avoid copying and scrutinizing your neighbor's examination; it will not be allowed.

XIII. The agent intended to have sold the stamps soonest.

XIV. "Mr. President, please recognize me."

XV. "I suppose each of you think it your own letter."

(Sheet No. 8.—*Criticism of a letter.*)

Copy the following paragraphs, correct errors in orthography, syntax, punctuation, form, and other improprieties; put it into the form of a letter; address it to the Speaker of the House of Representatives, and prepare it for the Secretary's official signature.

The exercise is designed to show your qualification for quickly and accurately criticising the faulty composition of another, so far as to see that it is finally expressed in correct and official form.

Tres dept

Office of The Secretary
Washington; D, c, Sep. 6 1887:

Sur I has received a Copi of thee jint resolve respecting sirpluss renewel; now undur consider in your Comite; and upon which you doo me the honor to request My appinyon

The Langwidge of those resolve is sutch as to inklude inn the "Sirpluss or ballance in Thee tresury," th amont held for Redemshun off united states Notes this is inn no sense; a surplus but is sett apart, and apropiated as A. Minnie Mumm Sekuryty and Resurve fur the Redemshun and payment of 346681016 \$ of unittid stas Notes what has bin ishued both of whom ar speesifickally Promised in thee ack off march-181869 rs thirty sickis ninty thre this Reserve amountin to 100 mylun \$ shuld off korse be held abuv al pasibylety of a inkrotchmunt like that whitich mi distyngushed pree-deceser mr makula inn his last anal Report page Thirty 2 was konstraned to exhibit an deplor.

Stars, stars, stars, stars.

thee Legislation now Before kongres related too penshuns, will if perfected increas the Demans on thee tresary too ann Amoantt that itt is imposable to eggsackly estymat.

itt would seam too foler az a bisnis Propozishun That if The guvernmunt is to mayntane it's kreditt inn the cents of being *pre paired* too meet al just Demands wittich is imposable off acertanemunt in Advanse their shud bee a reesunabal sum layed bye or kep onhand fur the Purpos

respfully Yours danelmanin;
Seckrytary

hon, WM r; moiseng

Chn off comitee of weighs & menes
hous off rep.

[For the "criticism of a letter" candidates, under proper circumstances, are given for copy the "rough draft of a letter," which may be found in the specimen examination papers of Class E.]

[Sheet No. 9—*Orthography.*]

The words in the following list were selected at random from the finance report, and are submitted to you to test your capacity for detecting at sight errors in orthography and your ability to correct the errors you find. Copy, correctly spelling, the entire list:

- | | | | |
|---------------------|---------------------|------------------|------------------------|
| 1. Opperations. | 6. Asetts. | 12. Abrashun. | 17. Abraided. |
| 2. Fyskle. | 7. Balance. | 13. Ackountibal. | 18. Kounterfeet. |
| 3. Unaveillabal. | 8. Agergating. | 14. Recieved. | 19. Persuent. |
| 4. Deposated in de- | 9. Aprockemaiting. | 15. Skedule. | 20. Bills for station- |
| posotarys. | 10. Rekuring. | 16. Subcidary. | ery. |
| 5. Fasiletated. | 11. Surtifitikates. | | |

[Sheet No. 10.—*Dictation exercise.*]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a Bureau report, or a selected extract from the works of some standard writer, slowly for the candidate to copy from the dictation.

(Specimen of English read, from Special Report, Wool and Manufactures of Wool, Bureau of Statistics, 1888.)

ANTIQUITY OF SHEEP, WOOL, AND GARMENTS OF WOOL.

According to the New American Cyclopedia it appears that the rearing of sheep dates from the earliest times. The passages in the Bible alluding to sheep, wool, and woollen garments are well known, and it is a noticeable fact that distinct mention of the last two of these begins at a period much later than that in connection with which the first is named. In Leviticus, XIII, mention is made of garments having "the warp or woof of linen, or of woollen"; and these two materials appear to have been the staples of the primitive weavers of Syria, Palestine, Greece, Italy, and Spain. Pindar applies to Libya the epithet "flock-abounding." Attic wool was celebrated from an extremely early period, and at least down to the time of the Latin poet Laberius, in the first century before the Christian era; and the woollen fabrics of both Greece and Italy attained special excellence. Strabo, however, living in the first century of our era, remarks that the fine cloths worn by the Romans in his time were manufactured from wool brought from Spain.

The myth of "The Golden Fleece," and the perilous adventures of the Argonauts attending its capture at the jaws of the fiery dragon, appear now to have been prophetic of the almost fabulous wealth which has attended the pursuit and capture of the rich-coated ram of the nineteenth century, and show that even prior to the days of Homer and Hesiod the golden qualities of the fleece of the ram were well known to the ancients.

The Romans brought with them to England at the time of their conquest of that country a knowledge of the use and manufacture of wool hitherto unknown there.

In the year 1678 England, by statute, enacted that all corpses should be buried in woollen shrouds, and this statute remained in force until the year 1808. Whether or not this law afforded any comfort or consolation to the English citizen, who thus secured for himself, in death, at least, if not before, one suit of woollen clothes, is not known, but the result of the law, it is said, was most beneficial to wool-growing and wool manufacture.

[Sheet No. 11.—*Tabulation of U. S. Treasury statistics.*]

This exercise is designed to show the candidate's general information and knowledge, acquired in and out of school.

Rule, with a pen, ink, and ruler, in the space below, a table of five columns; one for "Denominations," one for "Issued," one for "Redeemed," one for "Increase in circulation," and one for "Decrease in circulation;" prepare it for eleven lines of items, and with one line for "Totals;" and then fill the spaces in the table from the following data, so as to show by denominations in the natural order of the numbers, and with a proper heading, the issues and redemptions of United States notes by denominations for the fiscal year ended June 30, 1886:

Ones—redeemed, \$7,348,139; decrease, \$7,348,139; issued—fives, \$21,320,000; tens, \$9,960,000; fives redeemed, \$11,688,586; twos redeemed, \$7,090,700; decrease—twos, \$7,090,700; twenties, \$48,130; increase—fives, \$9,631,414; tens, \$2,119,275; twenties—issued, \$7,120,000; redeemed, \$7,168,130; redeemed, tens, \$7,840,725; fifties—issued, \$2,000,000; redeemed, \$2,168,630; decrease, \$168,630; one hundreds—decrease, \$1,537,090; redeemed, \$6,237,090; issued, \$4,700,000; issued—five hundreds, \$400,000; one thousands, \$17,500,000; increase—one thousands, \$8,645,000; total, \$20,395,689; totals—issued, \$63,000,000; redeemed, \$63,000,000; decrease, \$20,395,689; decrease—5,000's, \$40,000; 10,000's, \$30,000; redeemed—500's, \$4,533,000; 1,000's, \$8,855,000; 5,000's, \$40,000; 10,000's, \$30,000; and decrease, 5,000's, \$4,133,000. [See Treasurer's Report, 1886.]

It will not be necessary to add the columns.

[Sheet No. 12.—*General information.*]

- I. How often is the census of the United States taken?
- II. How are the members of the President's Cabinet appointed?
- III. Name the States of the Union entirely west of the Mississippi River.
- IV. Who is the Chief Justice of the United States Supreme Court?
- V. Who was the president of the convention that drafted the Constitution of the United States?
- VI. Which was the first State admitted into the Union under the Constitution, and which were the last seven States admitted into the Union?
- VII. How many Representatives are there in the Congress of the United States?
- VIII. What is the annual salary of each of the following officers of the United States: The President, the Vice-President, a Senator, a Representative, and a member of the Cabinet?
- IX. Who is governor of the State of New York?
- X. Name an important article of import and one of export.

[Sheet No. 13.—*Departmental questions.*]

- I. Your superior officer refers to you for official action an important letter on official business pertaining to your bureau; and it also contains matters relative (1) to back pay and bounty of a soldier of the late war, and (2) a mutilated 10-dollar United States note for redemption. Dispose of the letter.
- II. The above letter also contained inquiries (1) as to the survey of public lands, (2) an inquiry as to weights and measures, and (3) an inquiry as to the common schools of the United States. Required, your action.
- III. Select one of the several bureaus of this Department, in which you have never been engaged, and briefly state its duties under law and regulation.
- IV. Name the last six Secretaries of the Treasury in chronological order.
- V. What security is there for the ultimate redemption of the national-bank currency?

VI. What security is there for the ultimate redemption of the gold and the silver certificates of the United States?

VII. Give the standard weight and fineness of the gold and the silver dollar.

VIII. What is the annual salary of the head of your bureau?

IX. When was the last bureau of the Treasury Department organized? By what authority? And what in brief are its duties?

X. Name the moneys issued by the authority of the United States that are a full legal tender without limit.

[Sheet No. 14.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general and technical knowledge of the official business of the bureau or office in which you are employed.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate from the office of the Second Comptroller.]

Q. I. Name some of the duties of the Second Comptroller.

Q. II. How is the Second Comptroller appointed?

Q. III. When the Comptroller disallows a claim, what redress has the claimant?

Q. IV. State the nature of the accounts received from the Second Auditor for the consideration of the Second Comptroller's office.

Q. V. State the nature of the chief accounts coming from the Third Auditor's office for the decision of the Second Comptroller.

Q. VI. Name the accounts received from the Fourth Auditor for the consideration of the Second Comptroller's office.

Q. VII. John Smith wants a document on file in the Second Comptroller's office. How is he to get it?

Q. VIII. Give the names and proper titles of the Comptrollers of the Treasury.

Q. IX. What classes of warrants are issued by the Second Comptroller?

Q. X. State the requisitions countersigned by the Second Comptroller.

[Sheet No. 15.—*Division questions.*]

The ten questions handed to you herewith have been prepared by the chief of the division in which you are employed. They have been approved by the head of your bureau, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to develop your general, special, and technical knowledge of the official duties on which you have been engaged during the last year. These questions will have a greater relative weight in this examination than any other list of questions submitted to you.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate from the office of the Second Comptroller.]

Q. I. When does the pay of an assistant paymaster (Navy) begin?

Q. II. What officers of the Navy serve four years before becoming entitled to an increased rate of pay?

Q. III. When is an officer of the Navy, traveling under orders, not entitled to mileage?

Q. IV. Under the law, what disbursing officers transmit their accounts direct to the accounting officers?

Q. V. What is the present highest rank in the Navy?

Q. VI. When is a disbursing officer of the Navy attached to a ship not entitled to the services of a clerk?

Q. VII. Under what circumstances can an acting appointment of a paymaster be made?

Q. VIII. How can an officer of the Navy, placed on the retired list on furlough pay, be transferred to the retired-pay list?

Q. IX. What is the present annual pay of the colonel commandant of the Marine Corps?

Q. X. Since June 22, 1874, when is an officer of the Navy entitled to a ration?

EXHIBIT 29.

EXAMINATION CLASS FOUR.

Treasury Department.—Examination for promotion to fourth class (\$1,800).—New Series, No. 1.

[Sheet No. 1.—*Letter and brief.*]

INSTRUCTION.—Write a letter of not more than a page in length; address it to the Secretary of the Treasury; sign it with your full name; fold it, and indorse upon its proper fold a brief or summary of its contents.

The official forms prescribed by the Secretary of the Treasury should be used for the address, the fold, and the brief.

You may select your own subject, or take any one of the following topics for the subject of your letter:

(a) The general efficiency of the clerks furnished this Department by the Civil Service Commission.

(b) A departmental clerkship as a profession.

(c) How to relieve the Treasury of its surplusage of receipts.

(d) A postal savings bank, when the receipts of the Government are in excess of its expenditures.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your facility of adhering to the subject-matter throughout your letter; and it will also determine your averages in penmanship and punctuation.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Notation and numeration.*]

I. The total receipts of the Government from March 4, 1789, to June 30, 1886, were \$21,649,805,641.27. Express this amount in words.

II. The total expenditures of the Government from March 4, 1789, to June 30, 1886, were twenty-one billions one hundred twenty-eight millions eleven thousand six hundred and fifteen dollars and one cent. Express this amount in figures.

III. Express the date 1787 in the Roman notation.

IV. Express the date MDCCCLXIV in figures.

V. The weight of the standard silver dollar is expressed in grains, and that of the silver half dollar in grams. The gram is the equivalent (approximately) of 15.43234874 grains. Express this latter weight in words.

VI. Express in words the mixed number $14,389\frac{3}{8}\frac{1}{2}$.

VII. The contract price for a certain article furnished the Bureau of Engraving and Printing was eight and three thousand four hundred and eighty-three ten-thousandths cents. Express this amount in figures, using the dollar as the unit.

VIII. Express in figures the mixed number one million ten thousand one and three hundred forty-six two thousand three hundred forty-sixths.

IX. Express the following numbers in decimals: $\frac{1}{10}$; $\frac{1}{100}$; 8 per cent; $\frac{1}{2}$ and $\frac{3}{4}$; and the following in vulgar fractions reduced to their lowest terms: .6; .875; 50 per cent; $\frac{1}{10}$ per cent; and, three and five-eighths per centum, with a whole number and a vulgar fraction and symbol of per centum, and also with decimals.

X. Write in words the quantities expressed by the following terms and symbols, using no abbreviations: 10 yds.; 3 ft. 6 in.; 90° F.; $\frac{1}{2}$ doz.; 3 sq. rd. & 7 sq. ft.; 9 T., 8 cwt., 3 qr., 6 lb., and 6 oz.; 1 hhd., 2 bbl., 3 gal., 2 qt., and 1 pt.

REPORT ON THE FINANCES.

[Sheet No. 3.—*Addition and subtraction.*]

INSTRUCTION: Add No. I and No. II and find the difference of their sums

No. I.	No. II.
\$74, 158. 83	\$15, 556
92, 219. 28	72
89, 855. 59	91
129, 541. 64	73
6, 293. 28	13
716. 82	15, 610
11. 15	248, 325, 068
9. 38	42
.65	27
.97	26
.86	71
.91	8, 201
.73	
.25	Total
.37	
.04	
.60	
.79	
22. 04	
820, 158, 015. 05	
269. 22	
.86	
.92	
.42	
.38	
.76	
.87	
.85	
.31	
.17	
4. 62	
8. 78	
2. 13	Total No. I
9. 41	Total No. II
8. 97	
8. 92	Difference
54. 73	
443. 20	
177, 975. 25	
-178, 067. 82	
Total	

[Sheet No. 4.—*Miscellaneous arithmetical questions.*]

NOTE.—Omit the problem erased in red ink.

I. A requisition was made on the Bureau of Engraving and Printing for a certain amount of internal-revenue stamps to be finished in 40 days. The appropriation being short, part of the force was furloughed, and the printing was divided between four printers, A, B, C, and D. A worked 10 days, and printed $\frac{1}{4}$; B, 10 days, and printed $\frac{1}{4}$; C, 10 days, and printed $\frac{1}{4}$; and D finished the work in the required time. The Bureau paid, in all, \$144 for the printing. How much should be paid to each? Give operation in full.

II. A contractor furnished the Treasury Department with a roll of Brussels carpet containing $51\frac{1}{2}$ yds., for which he was paid \$54.33 $\frac{1}{2}$; and with a roll of Wilton carpet containing $52\frac{1}{2}$ yds., for which he received 75 cents more per yard. What did he receive for the roll of Wilton carpet? Give operation in full.

III. The Treasury Department purchased 27,652,800 lbs. of Cumberland coal, at \$3.21 per ton (2,240 lbs.). What did the coal cost? Give operation in full.

IV. If two paper-counters can count $\frac{1}{4}$ of a lot of money in $3\frac{1}{2}$ hours, how many hours would it take them to finish that lot and another lot $2\frac{1}{2}$ as large? Give operation in full.

[Sheet No. 7.—*Questions in grammar—false syntax and improprieties.*]

Select and correct any ten of the following sentences; but do not change the sentences or the order of the words except where necessary to remove improprieties, ambiguities, or false syntax.

- I. The children of Washington are now being educated in them public schools.
- II. Many of the citizens have mistook the meaning of the civil-service law.
- III. You were promoted for giving the most attention to official duty than any other clerk of the division.
- IV. Neither the Secretary or the President were willing to approve such an proposition.
- V. Neither silver certificates or fractional currency were issued before the war.
- VI. The Secretary intended to have prosecuted him; but he flew from the chief's of the Secret Service officers.
- VII. There is no data by whom it can be corrected; and there seems to be no other words required.
- VIII. Neither do the silver certificates extend in trade as far as might be imagined.
- IX. Please correct this sentence quick so as to neither lengthen or shorten it.
- X. Some clerks seldom or ever study. This blunder is said actually to have incurred; but every clerk will not see it, or every person correct.
- XI. The work is not completed, but soon will be.
- XII. Was any person besides the Secretary present? Yes, both him and his private secretary.
- XIII. Never employ those words which may be susceptible of a sense different from the sense you intend to be conveyed.
- XIV. The President took leave to accept the invite.
- XV. A friend exaggerates a man's virtues; an enemy inflameth his crimes.

[Sheet No. 8.—*Criticism of a letter.*]

Copy the following paragraphs, correct errors in orthography, syntax, punctuation, form, and other improprieties; put it into the form of a letter; address it to the Speaker of the House of Representatives, and prepare it for the Secretary's official signature.

The exercise is designed to show your qualification for quickly and accurately criticising the faulty composition of another, so far as to see that it is finally expressed in correct and official form.

treas., Dept.
office of The secy;
Wastong, d; C—Agst 14 1887;

sur i is hear of Obedinee too your invite witch, permitts me make eny stament; or furnish any dayta, witch in mi jugemunt ma, aid the Comitee in consyerrig this resolve i thanks the com fur thiss kurtsey but; after maytour considerrig I hav comed to the conclud, that, i aught not express any oppinion on this resolve or; attempt to unform the minds of thee cummite as to thee resulls who ma foller if itt be coms la; i am forct to this konklude for too resous furst kongres has alers hear two four permit thee seckretari of The treasury deeside at witch times, an fur witch Amounts bondkals shude bee maide i am not inform whi this has bin the praktise but; probably it were beekase it has untill now bin konsyderred too bee difkult to four kaste the fewtore conditions of the treasury and the bussiness of the Country; and by these conditions as they might change from month to month it has been probably thought well to determine the wisdom or unwisdom of a bondcawl; therefour it has bin left too thee deskreshion of the Sec. of The treas; he being allways on The Watch; and in a posishon dayly to git infurmation to gide him in the exercize of this discretion i are not awair that this custom has bin harmefall to the country under former admynistashuns some mistakes ma have been maide but on the whole; the country has been benefitted of the exersize, of this diskretion under this admynistrashuns; and by the present Sec of The treas; I prefur not to spek thee facks is recent an wel none to the Comitee an to thee country. I do not think it becometh the Sec of the Treasy to ofar a oppinion upon this resolve second too de side now what amount of bonds it will bee wize fur the treasy to call monthly; for a year or more to cume requires noledge; and presheenz, witch I do not poses consequently I cant giv no oppinion witch cude materially aide the Committee

Yoor ofectionate Old Friend
and skule mate

Sec of Th treas

Too honerbal -
Justin S. Morrill,
finaneical comit u S senate.

[For the "criticism of a letter" candidates, under proper circumstances, are given for copy the "rough draft of a letter," which may be found in the specimen examination papers of Class D or Class E.]

[Sheet No. 9.—*Orthography.*]

The words in the following list were selected at random from the finance report, and are submitted to you to test your capacity for detecting at sight errors in orthography and your ability to correct the errors you find. Copy, correctly spelling, the entire list:

- | | | | |
|------------------|--------------------|-------------------|-------------------|
| 1. Bulyon. | 8. Maratime. | 14. Lickydated. | 20. Artificial. |
| 2. Physkal. | 9. Insufishunt. | 15. Compairitive. | 21. Subsidiary. |
| 3. Receats. | 10. Kolaps. | 16. Ekewaylyze. | 22. Invoices. |
| 4. Kryticize. | 11. Obstruckshion. | 17. Tarrif. | 23. Predecessors. |
| 5. Miscelaneous. | 12. Inn as mutch. | 18. Utered. | 24. Suckering. |
| 6. Compaired. | 13. Curant. | 19. Surtyfikates. | 25. Skedule. |
| 7. Kongeenyal. | | | |

[Sheet No. 10.—*Dictation exercise.*]

As a test of the candidate's orthography, and of his accuracy in recording words and placing punctuation marks, the examiner will read a paragraph from the last finance report, or from a bureau report, or a selected extract from the works of some standard writer, once through for the full information of the candidate, and then slowly for the candidate to copy from the dictation.

[Specimen of English read from a Government report.]

CORRECT LANGUAGE TEACHING THE PROPER PREPARATION FOR LEARNING TO READ.

The ultimate purpose of learning to read is the training that will give its possessor the power to see the concrete as clearly in the written description as the trained eye would see the thing described; to feel the emotion expressed as his own; to know the willing expressed or to understand the conclusions expressed, as if willing, doing, or making the conclusions himself.

Much of the work done in English in all grades of school above the first is put upon paper with pen or pencil by the child. This, of course, involves the spelling of words. Thus, much spelling is done. Thus, too, the correct spelling of many words is insured that, under a different kind of teaching, would not be found in the vocabularies of the children, which, when writing, they would not spell because they would not use them. If this class of words be taken into consideration, and the list is a long one, and if there also be taken into consideration the breadth of vocabulary involved by the great variety in the kinds of work done, and then the percentage of misspelled words noted, our children will be declared good spellers.

Furthermore, the fact that the child knows the real meanings of the words he spells, which is shown by the use of the words in his own composition, should rate him high as a practical speller.

By the introduction of the study of plants, animals, vapor, physical geography, surface geology, physics, etc., the children are not necessarily overloaded with work.

The practical effects of such work are to relieve the pupils by giving variety, for the work is not done to get definite results in botany, in zoology, in physics, in geology, in chemistry, but is done chiefly, as I have tried to show, to give opportunity for the right kind of training in English, and to properly prepare the child in the lower-grade school for learning to read, and to train the pupil in the advanced grades of school to read and examine profitably and economically for definite results.

Finally, I want to call your attention to the variety of work done in the schools requiring change in the exercises, thus insuring that rest which is better for health than inactivity.

"Rest is not quitting the busy career,
"Rest is the fitting of self to its sphere."

If, in addition to what has been said in the foregoing, it is remembered that a fair percentage of the time and efforts of the schools is given to "health exercises" especially adapted to the needs of the children, circumstanced as they are, and, furthermore, that 90 per cent of our schoolrooms are well ventilated; that the seating is healthful, and that the surroundings are cheerful, clean, and agreeable, it must be conceded that the hygienic condition of the schools is good and should be gratifying to you and to the parents who send their children to them.—W. B. POWELL, Superintendent of Schools, District of Columbia.

[Sheet No. 11.—*Tabulation of U. S. Treasury statistics.*]

Rule, with a pen, ink, and ruler, in the space below, a table of four columns; one for "Denominations," one for "Outstanding," one for "In Treasury," and one for "In circulation;" prepare it for twelve lines of items, and with one line for "Totals;" and then fill the table from the following data, so as to show, by denominations in the natural order of the numbers, and with a proper heading, the general recapitulation of the condition of the United States currency:

Ones—outstanding, \$18,020,404; in treasury, \$688,344; in circulation, \$17,332,060; outstanding—twos, \$18,425,166; ten thousands, \$53,040,000; in treasury—tens, \$9,905,490; ten thousands, \$27,840,000; in circulation—one thousands, \$40,496,000; five thousands, \$5,870,000; ten thousands, \$25,200,000; totals—outstanding, \$900,419,695; in circulation, \$777,395,884; in treasury, \$123,023,711; in treasury—twos, \$489,442; fives, \$1,264,260; fives—in circulation, \$167,605,835; outstanding, \$168,870,095; in circulation—twos, \$17,935,724; tens, \$208,364,527; outstanding—tens, \$218,270,017; one thousands, \$57,654,000; five thousands, \$13,490,000; in treasury—one thousands, \$17,158,000; five thousands, \$7,620,000; twenties—outstanding, \$184,800,598; in treasury, \$12,403,080; in circulation, \$172,397,518; in circulation—fifties, \$45,245,525; one hundreds, \$64,048,220; five hundreds, \$16,717,000; fifties—outstanding, \$59,625,995; in treasury, \$14,380,470; in treasury—five hundreds, \$11,363,000; one hundreds, \$16,095,100; outstanding—one hundreds, \$80,143,320; five hundreds, \$23,080,000; and national bank notes unassorted—in treasury, \$3,816,525.

This exercise is designed to develop the candidate's capacity for arranging figures for ready reference. It is not necessary to add the columns.

[Sheet No. 12.—*General information.*]

This exercise is designed to show the candidate's general information and knowledge acquired in and out of school.

I. By what bodies are the President and Vice-President of the United States elected?

II. What officers shall act as President in case of removal, death, resignation, or inability of both the President and Vice-President of the United States?

III. What is the standard weight, respectively, of the gold dollar, the silver dollar, the trade dollar, and the silver half dollar.

IV. How would you compute the salary of a fourth-class clerk for 17 days in August, 1887?

V. From whom did the United States acquire Louisiana and Alaska, respectively?

VI. What is meant by the term standard time?

VII. Name the thirteen original States of the Union.

VIII. State as near as you can the population of the United States and Territories as shown by the census of 1890.

IX. State the name of the Governor of the State from which you were appointed, the names of its United States Senators, and the name of the Representative in Congress from the Congressional District in which you reside.

X. Which State of the Union extends the farthest north?

[Sheet No. 13.—*Departmental questions.*]

This exercise is designed to show, in a limited degree, the candidate's aptitude for the observing of matters about the Executive Departments in general.

I. Into how many coordinate branches is the Government of the United States divided, and what are they?

II. What are the functions of each under the Constitution of the United States?

III. State the number of Executive Departments of the United States, and name them in their proper order, beginning with the one that ranks the highest.

IV. Name the last ten Secretaries of the Treasury in chronological order.

V. In what year, and by what authority, was the United States Treasury Department established?

VI. Who was the first Secretary of the Treasury, and by whom was he appointed?

VII. State the number of bureaus or offices in the Treasury Department, and give names of ten of them.

VIII. When was the bureau or office in which you are employed established?

IX. Name the members of the present Cabinet of President Harrison.

X. What officer of the Treasury Department is charged with the supervision of the duties of the clerks and employees connected with the Department?

[Sheet No. 14.—*Bureau or office questions.*]

The ten questions handed to you herewith have been prepared by the head of the bureau in which you are employed, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to show your general and technical knowledge of the official business of the bureau or office in which you are employed.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate from the office of the Second Auditor.]

Q. I. Name four classes of commissioned officers (civil or military) whose money accounts are audited by the Second Auditor, stating in what division the respective accounts are stated.

Q. II. What property accounts are settled by the Second Auditor and by what divisions?

Q. III. Name the divisions to which the following accounts and claims should be respectively referred for settlement:

- (a) Account of contingent expenses of the Army;
- (b) Claim for deceased Army officers' pay;
- (c) Claim for supply of beef cattle to Nez Percé Agency;
- (d) Claim for a soldier's "additional" bounty;
- (e) Soldiers' Home accounts.

Q. IV. When an account is stated, what is the duty of the Auditor?

Q. V. What officers issue requisitions on the Treasury for payment of balances certified by the Second Auditor and confirmed by the Second Comptroller? If the Second Comptroller certify a balance different from that found by the Auditor, which stands? What officer has power to change the balance declared by the Comptroller?

Q. VI. How long is an annual appropriation available to pay balances due public creditors? Within what period must such balances have accrued? What becomes of any balance of appropriation remaining after expiration of the period of availability?

Q. VII. (a) What is meant by a "permanent annual" appropriation? Which of the following are annual?

- (b) Fulfilling treaties with Chickasaws;
- (c) Pay of interpreters;
- (d) Indian school buildings;
- (e) Support of Makahs.

Q. VIII. In what cases can Auditors administer oaths?

Q. IX. What is meant by the term "charges," as used to designate a paper on which the statement of a disbursing officer's account is based? Who furnishes it?

Q. X. When a Treasurer's draft has been paid and is returned to the Treasury, where is it filed and with what other document?

[Sheet No. 15.—*Division questions.*]

The ten questions handed to you herewith have been prepared by the chief of the division in which you are employed. They have been approved by the head of your bureau, and are made a part of this examination by the direction of the Secretary of the Treasury. They are designed to develop your general, special, and technical knowledge of the official duties on which you have been engaged during the last year. These questions will have a greater relative weight in this examination than any other list of questions submitted to you.

Copy the questions and give your answers on this and the accompanying sheets. Each answer is to immediately follow the question to which it pertains.

[Specimens of questions propounded to a candidate, accountant's grade, from the office of the Second Auditor.]

Q. I. What is a requisition? By what officer is it issued in Indian cases, and by whom subsequently acted on?

Q. II. What is a warrant? State what officers act on it.

Q. III. If a balance is due an agent under a lapsed appropriation, what must be directed on the "report" in regard to payment? What is the further action taken thereon?

Q. IV. If an agent has gone out of service, how is a check issued by him while in the service paid?

Q. V. What officers institute and conduct suits against Indian agents? What does this office furnish?

Q. VI. What is the lawful disposition of the following moneys when received by an agent, and under what heads should they be respectively charged in stating his account by the Auditor?

- (a) Rent of Government buildings;
- (b) Proceeds of sales of property not needed for the Indians at an agency;
- (c) Proceeds of sales of subsistence to employes;
- (d) Proceeds of right of way for cattle across reservations;
- (e) Proceeds of sales of hides of cattle bought for Indians.

Q. VII. (a) In case of loss or destruction of property to a large amount at an agency, what is the agent's duty? (b) If the loss is small, what evidence must be filed to prevent charging him with the value?

Q. VIII. What points must be covered by an agent's affidavit as to employes?

Q. IX. What action should be taken on the following items if found in an agent's account?

- (a) He pays fare over a bond-subsidized road;
- (b) He overpays employé A \$1, and underpays employé B by the same amount?
- (c) He charges for a telegram without a subvoucher;
- (d) He charges and files a hotel bill at \$6 per day;
- (e) He charges salary prior to date of taking oath of office.

Q. X. The Auditor's certificate of an agent's account shows the following balances:

Due the United States:	
Contingencies of the Indian Department, 1890.....	\$25. 19
Support of Indian schools, 1889.....	156. 20
Support of Moels, 1890.....	200. 00
	<hr/>
	381. 39
	<hr/>
Due the agent:	
Pay of Indian agents, 1889.....	624. 13
Telegraphing and purchase of Indian supplies, 1889.....	13. 09

What requisitions should be called for on the report in order that the account shall close on next settlement?

EXHIBIT D.

REQUEST FOR OFFICE QUESTIONS, CLASS ONE (\$1,200) AND ABOVE.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., ———, 189—.

To the ———,

SIR: With a view to the examination, at an early date, of M ———, clerk of class — (\$——), for promotion to a clerkship of class — (\$——), I have to request that at your early convenience you cause to be prepared at least ten questions relative to the general duties assigned by law and department regulations to the bureau or office under your charge.

I have also to request that you direct the chief of the division in which the candidate is employed, to prepare a further list of at least ten questions relative to the work upon which the candidate has been engaged during the last year.

I would especially suggest that the questions be of such a nature as will best test the candidate's general and technical knowledge of official business; and that all ambiguous questions, and those answered by "yes" or "no," be excluded; that they be written or imprinted upon the standard letter paper of the Department; that the questions and official answers to the same be prepared in like manner for the use of the examiner; that the one list be signed by you, and that the other be signed by the chief of division and be approved by you.

The questions should be marked "confidential," and should be forwarded to my address, marked on the envelope for whom they were prepared.

The examination is fixed for ———, 189—, at — m.

Respectfully yours,

Chief Clerk and Member of the Board.

NOTE.—The Bureau questions will have a relative weight of 6, and the division questions a relative weight of 8, in the examination.

EXHIBIT E.

REQUEST FOR OFFICE QUESTIONS, CLASSES A, B, C, D, AND E.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, ———, 189—.

Hon. ———,
———:

SIR: With a view to the examination, at an early date, of M ——— for promotion to a clerkship of class \$1,000, or less, I have to request that at your early convenience you cause to be prepared ten questions relative to the work upon which the candidate has been engaged during the last year.

I would especially suggest that the questions be of such a nature as will best test the candidate's general knowledge of official business of your bureau or office, and that all ambiguous questions, and those answered by "yes" or "no," be excluded; that they be written or imprinted upon the standard letter paper of the Department; that the questions and official answers to the same be prepared in like manner for the use the examiner, and that the list be signed or approved by you.

The questions should be marked "confidential," and should be forwarded to my address, marked on the envelope for whom they were prepared.

Respectfully yours,

———,
Chief Clerk and Member of the Board.

NOTE.—The Bureau questions will have a relative weight of 5 on a scale of 25 in the examination.

Examination fixed for ———, 189—.

EXHIBIT

Table showing the names, in the order of merit, of the candidates examined for promotions year ended

Names of candidates.	Order of honorable mention.	Bureau.	Class.	Standing, on the scale of 100, in the subjects in which examined.					
				Standard subjects, or the essentials, and all obligatory.					
				Letter and brief.	Pennmanship.	Punctuation.	Notation and numeration.	Addition and subtraction.	Miscellaneous arithmetical questions.
				2 2 2	3 3 4	0 0 1	0 0 1	0 2 2	4 5 6
<i>Below 100 and over 95.</i>									
Miss Carrie M. Comstock †.....	1	Internal Revenue.....	1	100	88	90	100	100	100
Miss Mary L. Oliver.....	2	Secretary.....	1	95	90	85	100	100	100
Miss Julia Cracraft.....	3	Internal Revenue.....	2	93	85	85	100	100	100
Miss Beulah L. Stringer.....	4	Sixth Auditor.....	B	83	90	.....	.....	.....	100
Miss Emma Cilley †.....	5	Treasurer United States.....	E	95	82	.....	.....	.....	100
Miss Lizzie A. McDonald.....	6	Third Auditor.....	E	97	82	.....	.....	.....	98
Miss Anna A. Elder.....	7	Life-Saving Service.....	E	95	80	.....	.....	.....	100
Miss Mary E. Alexander †.....	8	Internal Revenue.....	1	93	88	85	100	100	100
Mr. Robert M. Reese †.....	9	Secretary.....	E	88	85	.....	.....	.....	97
Miss Helen E. Stevens.....	10	Supervising Architect.....	1	95	80	85	96	100	97
Miss Dora Skeele.....	11	Fourth Auditor.....	E	97	84	.....	.....	.....	96
Mr. Milton E. Ailes †.....	12	Secretary.....	3	98	85	90	98	100	95
Miss Nellie F. Warner.....	13	do.....	1	88	80	85	97	100	92
Mr. Christian A. Tingwold †.....	14	Internal Revenue.....	2	90	82	82	100	100	99
Miss Sara P. Grogan.....	15	Second Auditor.....	1	90	82	85	98	100	97
Miss Elbertine G. Lansdale.....	16	Sixth Auditor.....	B	88	80	.....	.....	.....	99
Mr. Frank E. Johnson.....	17	Secretary.....	4	98	83	85	95	100	96
Miss Alice F. Carlisle.....	18	Coast and Geodetic Survey.....	B	80	85	.....	.....	.....	98
Mr. Charles H. Deetzl.....	19	do.....	1	95	80	85	98	100	100
<i>Below 95 and over 90.</i>									
Miss Annie N. Travis.....	20	Supervising Architect.....	1	97	85	85	92	100	92
Miss Ida Howgate †.....	21	Secretary.....	1	97	85	80	95	100	94
Miss L. S. Henry.....	22	do.....	2	95	80	85	96	100	100
Mr. Henry H. Seltzer †.....	23	Third Auditor.....	2	95	82	85	97	100	96
Miss Marion A. Black.....	24	Marine-Hospital Service.....	1	96	85	85	100	100	100
Miss Anna B. Adams.....	25	Treasurer United States.....	D	90	82	.....	.....	.....	100
Mr. Nathaniel M. Ambrose.....	26	Second Auditor.....	4	98	85	85	100	100	100
Miss Emma T. Judson.....	27	do.....	1	95	82	80	98	100	98
Miss Carrie B. Pumphrey †.....	28	Bureau of Statistics.....	2	97	85	85	100	100	100
Miss Ida M. Hodgkins.....	29	Bureau Engraving and Printing.....	B	75	82	.....	.....	.....	99
Mr. J. W. Roberts †.....	30	Supervising Architect.....	4	92	80	85	98	100	100
Mr. Donald B. MacLeod.....	31	Secretary.....	2	90	85	90	99	100	100
Miss Minnie F. Wilson.....	32	Internal Revenue.....	1	96	82	85	99	100	100
Miss Juliet Donnelly.....	33	Second Auditor.....	E	90	83	.....	.....	.....	94
Miss Mary E. Bates.....	34	do.....	E	97	85	.....	.....	.....	98
Miss Ida Calhoun.....	35	Bureau Engraving and Printing.....	B	91	82	.....	.....	.....	90
Miss Katie E. McGrath.....	36	Sixth Auditor.....	B	92	83	.....	.....	.....	91
Miss Sallie H. Turpini.....	37	First Auditor.....	1	97	82	85	100	100	96
Mrs. Sarah D. Wright.....	38	Treasury United States.....	D	80	85	.....	.....	.....	90
Miss Mary E. Bates.....	39	Second Comptroller.....	1	96	85	85	100	100	100
Mrs. Jennie Jones.....	40	Internal Revenue.....	1	95	82	78	95	100	90
Mrs. Jennie Jones.....	41	do.....	E	88	80	.....	.....	.....	90
Mr. James Paget.....	42	Coast and Geodetic Survey.....	1	82	80	78	97	100	100
Mr. Milton E. Ailes †.....	43	Secretary.....	1	98	80	85	96	80	93
Mr. John Moon.....	44	do.....	3	97	86	85	100	100	99
Mr. S. N. Buynitzky.....	45	do.....	4	92	78	80	97	100	96
Miss Eugenie Laskey.....	46	Internal Revenue.....	1	92	80	80	95	100	95
Miss Ellen Carey.....	47	Comptroller of the Currency.....	D	78	80	.....	.....	.....	96
Miss J. A. Somerville.....	48	Third Auditor.....	E	83	80	.....	.....	.....	90
Mr. Richard L. Barrington †.....	49	Sixth Auditor.....	E	95	82	.....	.....	.....	93
Mr. Edwin J. Bachman.....	50	Internal Revenue.....	4	97	80	82	93	100	90

* Relative weights; First line, Classes A to D; Second line, Class E; and Third line, Classes 1 to 4.

† Either selected from the eligible lists of the Civil Service Commission for original appointment, or

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in the Treasury Department who made a general average of 90 or more during the fiscal June 30, 1891.

Standing, on the scale of 100, in the subjects in which examined.																					
Standard subjects, or the essentials, and all obligatory.												Special subjects, any or all optional.									
Accounts.	Grammar.	Criticism of a letter.	Orthography.	Copying.			Dictation.	Tabulation of Treasury statistics.	General information.	Departmental questions.	Bureau or office questions.	Division questions.	Letter dictated to stenographer or typewriter.	Miscellaneous mathematics.	Dictation to stenographer.	Dictation to typewritist.	Tabulation with typewriter.	Work with a typewriter.	Work with shorthand.	Technical questions in office.	General average.
				Dictation.	Plain copy.	Rough draft.															
0 0 2	0 2 4	0 0 3	3 2 4	1 2 0	2 1 0	3 3 3	0 0 1	0 0 2	2 2 2	0 0 2	5 5 6	5 0 8	0 3 5	0 6 8	0 3 5	5 3 5	4 3 5	5 3 5	0 3 5	0 7 10	
100	100	100	100				99	100	100	100	100	100				100	100	97			98.86
100	100	100	100				100	100	100	100	100	100									98.70
100	95	100	100				100	100	100	85	100	100	98			100	100	95			97.51
			100	100	100	100			100	100	100	100									97.44
	94		100	100	100	100			99	98	100	100				98	100	95			97.21
	93		100	98	98	100			99	98	100	100									97.10
	90		100	95	95	100			100	100	100	100									97.00
100	100	100	100				100	100	90	100	100	100	95		95	100	100	95	90	100	96.98
	98		100	95	90	100			95	97	99	99	100		100	100	100	95	95		96.60
80	98	98	100				95	100	95	90	99	99	98			100	100	95		98	96.44
	97		100	100	100	100			85	100	100	100									96.33
85	100	100	100				100	100	95	90	90	99	100			100	100	95			96.20
100	100	100	100				90	100	96	99	100	100	100								96.00
100	85	100	100				100	100	90	95	100	100	100								95.88
100	92	95	100				90	100	96	85	95	98	100							99	95.37
			100	90	95	90			99	100	100	100	100								95.33
90	90	100	100				98	100	80	95	100	98	100			90	100	90			95.12
			100	85	100	100			98	98	98	100	100								95.06
90	94	99	97				95	100	93	75	99	98	100								95.00
100	98	95	100				95	100	86	90	100	98	90			95	100	90			94.94
100	98	100	100				100	100	95	91	97	90									94.78
90	98	95	100				100	85	98	85	95	98									94.76
100	97	90	97				100	100	97	94	90	98									94.58
100	100	100	100				100	100	100	60	87	95									94.38
			100	95	100	90			100	100	98	90									94.37
80	85	90	100				100	95	100	92	98	95									94.33
70	81	95	100				95	100	85	80	100	100	100			94	100	95			94.30
100	85	100	100				100	100	100	60	92	93									94.17
			97	94	95	90			99	78	100	100									94.08
85	92	90	100				90	100	76	85	91	93									94.02
100	90	100	95				100	100	76	85	91	98									93.94
100	100	100	100				99	100	93	79	75	100									93.77
	98	90	100	100	100	100			94		98										93.60
	90		90	100	100				99		90										93.60
		100	80	90	90	90			100		98	100									93.60
		100	94	85	90	95			97		97	100									93.52
100	90	95	100				99	90	100	100	90	93	95			98	98	80			93.47
			90	100	90	100			97		97	100									93.47
100	98	100	100				90	100	98	83	98	78									93.46
90	82	85	100				90	90	100	100	100	100									93.28
	90		97	90	90	90			100		100										93.23
80	88	100	100				90	100	74	84	97	100									93.18
100	87	100	95				100	90	100	80	99	97	90			98	95	90			93.12
100	70	100	95				90	90	99	76	98	96									93.06
80	90	90	100				100	100	70	90	100	99									93.02
90	100	90	100				90	100	100	75	85	99									92.82
			90	90	100	90			93		97	100									92.70
	93		100	100	85	100			90		94										92.57
	86		100	94	90	90			90		95										92.53
80	70	90	95				100	100	80	80	74	99									92.50

The symbol 0 indicates that the subject was not given to candidates of that class. appointed under the Rules and Regulations of the Civil Service Commission.

EXHIBIT

Table showing the names, in the order of merit, of the candidates examined for promotions
year ended June 30,

Names of candidates.	Order of honorable mention.	Bureau.	Standing on the scale of 100, in the subjects in which examined.						
			Class.	Standard subjects, or the essentials, and all obligatory.					
				Letter and brief.	Pennmanship.	Punctuation.	Notation and numeration.	Addition and subtraction.	Miscellaneous arithmetical questions.
				$\begin{matrix} 3 \\ 2 \end{matrix}$	$\begin{matrix} 3 \\ 4 \end{matrix}$	$\begin{matrix} 0 \\ 1 \end{matrix}$	$\begin{matrix} 0 \\ 1 \end{matrix}$	$\begin{matrix} 0 \\ 2 \end{matrix}$	$\begin{matrix} 4 \\ 5 \\ 6 \end{matrix}$
Mr. L. W. Covelli	51	Sixth Auditor	2	97	82	85	98	100	98
Miss Dora W. Everson	52	do	B	70	80				96
Miss Jessie H. Crawford	53	do	D	85	80				99
Mrs. Virginia Harrison	54	Coast and Geodetic Survey	D	80	80				95
Miss Ida K. Wooldridge	55	Second Auditor	2	90	84	80	94	100	100
Miss Minnie A. Minnix	56	Sixth Auditor	B	85	80				98
Mr. H. O. Nettleton	57	do	1	95	80		86	100	100
Mr. Daniel A. Reiff	58	Internal Revenue	2	97	80	80	100	100	88
Mrs. Emma S. Hemmick	59	Supervising Architect	E	90	85			100	90
Miss Ida B. Hingleigh	60	Sixth Auditor	B	90	82				93
Miss Katherine O'Keefe	61	Supervising Architect	2	92	85	80	96	100	88
Miss Lucy Moss	62	Secretary	D	65	80				96
Mr. Joshua Stone	63	Sixth Auditor	E	93	78				94
Mr. Francis J. Byrnet	64	Comptroller of the Currency	2	92	82	85	99	100	94
Miss Emma A. Fox	65	Internal Revenue	3	95	82	80	98	100	99
Mr. Owen Kellart	66	First Auditor	3	90	80	85	100	100	100
Miss Addie S. Clarke	67	Sixth Auditor	E	75	75				90
Miss Annie E. Cornelius	68	Second Auditor	1	90	80	80	90	100	96
Miss Susan E. Hammond	69	Sixth Auditor	B	85	80				95
Miss Ann E. Roff	70	Treasurer United States	E	85	78			100	99
Mr. Emanuel Speich	71	Sixth Auditor	3	95	85	85	92	100	90
Mrs. Mary R. Langtree	72	Internal Revenue	1	95	80	80	91	100	100
Mrs. Catharine R. Davis	73	Treasurer United States	D	80	78				94
Mr. James N. Fitzpatrick	74	Secretary	4	97	90	83	90	100	80
Mr. H. M. Clapp	75	Supervising Architect	3	95	84	85	100	100	87
Mr. Hager Bouck	76	Fifth Auditor	1	75	80	85	93	100	90
Mr. W. C. Babcock	77	Second Auditor	2	94	80	85	95	100	100
Mr. L. P. Shiduy	78	Coast and Geodetic Survey	3	87	80	80	94	100	94
Miss Corinne Hay	79	Third Auditor	1	85	83	80	94	100	87
Mr. Arthur Barrington	80	Secretary	1	92	80	80	96	100	96
Miss Kate Clabby	81	Third Auditor	E	87	80			100	90
Miss Lavinia M. Triplett	82	Fourth Auditor	E	91	78			100	90
<i>Below 90.</i>									
Mr. Frank A. Clark	83	Second Auditor	3	86	78	80	99	90	95
Mr. James M. Sprowls	84	Sixth Auditor	3	93	80	80	93	90	96
Mr. Henry L. Gosling	85	Life-Saving Service	3	93	83	85	91	100	100
Mr. Lurtin R. Ginn	86	Second Auditor	2	88	80	80	85	100	81
Mr. D. W. Duncan	87	Sixth Auditor	2	90	85	80	96	100	96
Mr. F. M. Little	88	Coast and Geodetic Survey	1	75	80	85	98	100	99
Mr. Warren E. Sullivan	89	Comptroller of the Currency	E	70	80			100	90
Miss Josephine Miller	90	Sixth Auditor	D	80	80				89
Mr. H. M. Burfield	91	do	3	65	78	75	95	100	90
Mr. A. A. Brantley	92	First Auditor	D	93	80				86
Mr. Jasper N. Baker	93	Sixth Auditor	1	75	78	80	92	100	100
Mr. S. M. Park	94	do	3	80	80	78	88	100	98
Miss Emma E. Guyton	95	Third Auditor	E	90	78			100	93
Miss Hannah M. Whitney	96	do	1	90	80	80	97	100	80
Mr. Eugene E. Gaddis	97	Second Auditor	2	93	80	85	99	100	99
Mr. Caleb Parkinson	98	do	4	90	80	95	97	100	100
Mrs. H. E. Ryan	99	Director of the Mint	1	80	83	85	93	100	75
Mrs. Alice L. Bayles	100	Fourth Auditor	E	95	80			80	85

* Relative weights; First line, Classes A to D; Second line, Class E; and Third line, Classes 1 to 4.

† Either selected from the eligible lists of the Civil Service Commission for original appointment, or

EXHIBIT

Table showing the number of examinations for promotions in the Treasury Department by

NUMBER OF DEPART

Bureaus or offices.	Females—classes.																Males—classes.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	Less than \$1000. A to D.		Less than \$1200. E.		Less than \$1400. I.		Less than \$1600. II.		Less than \$1800. III.		Less than \$2000. IV.		Total.		Less than \$1000. A to D.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Passed.	Failed.	Passed.	Failed.	Passed.	Failed.	Passed.	Failed.	Passed.	Failed.	Passed.	Failed.	Passed.	Failed.	Passed.	Failed.	Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.	Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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GENERAL RECAPITULATION.

Classes.	Examined.			Averages.		
	Passed.	Failed.	Total.	Highest.	Lowest.	General.
A to D.....	44	2	46	97.44	62.00	87.14
E.....	45	3	48	97.21	67.73	85.43
I.....	49	4	53	98.86	58.04	86.80
II.....	37	2	39	97.51	64.16	85.99
III.....	27	3	30	96.80	62.72	84.16
IV.....	18		18	95.12	75.16	87.05
Total.....	220	14	234	98.86	58.04	86.13

No. 31.

offices, sexes, and classes, passed or failed, during the fiscal year ended June 30, 1891.

MENTAL EXAMINATIONS.

[illegible]

CANDIDATES WHO RECEIVED THE HIGHEST MARKS.

Name.	Office.	Grade.	General average.
Mr. Frank E. Johnson.....	Secretary's	IV.	95.12
Mr. Milton E. Ailes.....	do	III.	96.30
Miss Julia Cracraft.....	Internal Revenue	II.	97.51
Miss Carrie M. Comstock.....	do	I.	98.86
Miss Emma Cilley.....	Treasury United States	E.	97.21
Miss Beulah L. Stringer.....	Sixth Auditor.....	A to D.	97.44

• EXHIBIT No. 32.

PASS EXAMINATIONS FOR SPECIAL AGENTS AND CHIEFS OF DIVISIONS,

Treasury Department.—Examination for admission as Special Agent, at \$6 per day, and Chiefs of Divisions. Series No. 2.

[Sheet No. 1.—*Letter and brief.*]

Write a letter of not less than four pages, addressed to the Hon. Secretary of the Treasury, giving some account of your education and your business experience, and mention any particular talent or aptitude you may possess. Give some history of the discussions which have taken place in this country relative to the proper objects of a tariff upon imports, and state briefly some of the arguments which have been advanced on either side. You may also briefly discuss. (Here is inserted a topic.) Properly fold and brief your letter.

NOTE.—This part of the examination is designed to show your aptitude for composition and correspondence; your power to state clearly and grammatically your views; your knowledge of the forms of address; your neatness; your faculty of adhering to the subject-matter throughout your letter, and it will also be considered in determining your average in penmanship.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper the candidate should sign it and place it upon the examiner's desk.

N. B.—No extra copies of the sheets will be furnished. Continuation sheets furnished by the examiner. The time occupied in the examination is not limited.

[Sheet No. 2.—*Notation and numeration.*]

CAUTION.—Write the answers directly under the questions to which they pertain, and be careful to insert the proper points.

Express the following in figures:

1. One hundred millions one thousand and one dollars.
2. Two billions thirty-three dollars and seven eighths cents.

Express the following in words:

3. \$12,080,102.87.
4. \$22,022,220,020.22.

Express the following in decimal figures:

5. Seven hundred sixteen millionths.
6. Three hundred and decimal seven ten-thousandths.
7. Express the following in Roman notation: A. D. 1890.
8. Express the following date in Arabic notation, also in words:

MDCCCLXXXVIII.

- 9 Express the following number in words: 21,843²³₄₄.

10. Express in words the following terms and symbols, using no abbreviations: £19 9s. 7d. 3 far.; 18° F.; 15 T, 9 cwt., 2 qr., 7 lb., and 10 oz.; 3 hhd., 3 gal., 2 qt., and 1 pt.

[Sheet No. 3.—*Addition and subtraction.*]

INSTRUCTION: Add No. I and No. II, and find the difference of their sums.

No. I.	No. II.
\$2,024,344	\$1,107,578.01
964	458.12
961	461.34
389	853.56
221	792.78
123,109,225,028	31,560,832.90
653	79,307,588.01
196	923.23
809	732.34
664	503.56
611	448.78
924	822.00
690	188.01
675	749.10
124	39,644,548.00
6,442	
86,321	Total, \$
455,435	
13,578,975	
8,190,428	
108,499	
79,484	
6,895	Total No. I.....\$
69	
2	Total No. II.....\$
8	
6	
1	Difference...\$
9	
4	
12,607,390	
27,023,256	
2,948,271	
17,543,913	
25,859,406	
Total, \$	

[Sheets No. 4 and 5.—*Miscellaneous arithmetical questions.*—Customs problems.]

I. Required the *total* duty on 11 cases of woolen dress goods (weighing over 4 oz. per square yard) valued at £138 18s., and weighing 2,342 pounds. The rate of specific duty was 35 cents per pound, and the *ad valorem* duty was 40 per cent. Give operation in full.

II. What is the value in United States currency of 2 T. 19 cwt. 3 qus. 16 lbs. of imported goods valued at £2 12s. 6d. per cwt. Give operation in full. [Ask the examiner for a reduction table if you have use for one.]

III. Find the interest on \$1,000 from February 5, 1879, to March 23, 1881, at 6 per cent. per annum. Give operation in full.

IV. A special agent of the Treasury having discovered a fraudulent entry of 10 cases of silks he causes a seizure to be made of the goods. Duty had been paid at 60 per cent on an invoice value of \$1,848, but on reexamination the value was appraised at \$3,872. Duty was taken on the excess at 60 per cent besides a penal duty of 20 per cent upon the whole value. How much duty was paid altogether? Give operation in full.

V. Ask the examiner for a reduction table and with it reduce \$135,673.96 and four and seven-twelfths mills U. S. standard value to British sterling. Give operation in full, and find the exact answer.

[Sheet No. 6.—*Book-keeping and accounts.*]

A special agent of the Treasury was, on December 25, 1889, instructed to examine the accounts of the collector of customs in the district of New York, N. Y., the report to be dated January 10, 1890.

He found cash on hand January 10, 1890, by actual count, \$3,535.88, and the assistant treasurer at New York certified that there were on deposit in his office on that date to the credit of the collector, as disbursing agent, \$237,010.21, and it was itemized as follows: Expense collecting revenue, \$50,001.01. Excess of deposits, \$101,010.10. Debentures, \$83,000.09, and Revenue-Marine Service, \$2,999.01.

The last report of the collector to the commissioner of customs, dated November 30, 1889, of "Moneys received and paid" showed balances as follows, due United States on accounts, to wit: Customs, \$3,346.10. Expense collecting revenue, \$27,873.60. Excess of deposits, \$4,389.76. Debentures, \$126,398.51. Revenue-Marine Service, \$987.31. And due officer on account of official emoluments, \$1,387.61.

Since the date of the last report to the commissioner of customs there had been received on accounts: Customs, \$18,943,876.10. Expense collecting revenue, \$1,287,300.01. Excess of deposits, \$2,020,002.02. Debentures, \$200,000.08. Revenue Marine Service, \$20,000. Official emoluments, \$20,380. And since that date that there had been paid on account: Expense collecting revenue, \$1,200,172.60. Excess of deposits, \$1,923,381.68. Debentures, \$243,398.50, and Revenue-Marine Service, \$17,000. And since that date there had been deposited on accounts: Customs, \$18,942,287.01. Expense collecting revenue, \$65,000. Official emoluments, \$21,380.

On the blanks handed to you by the examiner enter the above items in the proper tables, make the necessary additions to complete tables 2, 3, and 4, and then compute the necessary amounts to fill and complete tables 5 and 6.

Blanks for the examination of the account.

PORT OF _____,
_____, 1890.

Report of examination of the customs business in the district of _____, by special agent _____ under Department instructions of _____, 1889.

1. Money on hand as ascertained by actual count, on the _____ day of _____, 1890, at the close of business hours: \$_____.

2. Amount on deposit upon same date with assistant treasurer of the United States, or with a United States depository, to the credit of the collector as disbursing agent: \$_____; itemized as follows:

Expense collecting revenue.....	\$			
Excess of deposits.....				
Debentures.....				
Revenue-Marine Service.....				
Total				

3. State the balance on the several accounts as they were reported in the last report made to the Commissioner of Customs of "Moneys Received and Paid," and date of said report.

Balances per report dated _____, 1889, on account of:

Items.	Due United States.				Due officer.			
	\$				\$			
Customs								
Expense collecting revenue								
Excess of deposits								
Debentures								
Revenue-Marine Service.....								
Official emoluments								
Totals								

4. State amounts received, paid, or deposited on the several accounts to the credit of the Treasurer of the United States since the date of the last report to the Commissioner of Customs, viz., from —, 1889, to —, 1890.

Items.	Received.		Paid.		Deposited.	
	\$		\$		\$	
Customs						
Expense collecting revenue						
Excess of deposits						
Debentures						
Revenue-Marine Service						
Official emoluments						
Totals						

5. State the aggregate of balances on the several accounts as shown on the morning of the inspection by the "Daily Record of Balances on Accounts," and other records:

	Due United States.				Due officer.			
	\$				\$			
Customs								
Expense collecting revenue								
Excess of deposits								
Debentures								
Revenue-Marine Service								
Official emoluments								
Totals								

6. State the result of comparison of the cash on hand and on deposit, with the balance shown by the "Daily Record of Balances on Account," and other records:

Aggregate balance per record	\$				
Amount on hand and on deposit					

[Sheets Nos. 8, 9, 10, and 11.—General information.]

This exercise is designed to show the candidate's general information and knowledge acquired in and out of school.

N. B.—Carefully read and then answer each of the following questions:

1. Name the three great coördinate branches of the Government of the United States and briefly describe the functions of each.

2. Name the Executive Departments of the Government, and state generally the scope of public business devolved upon each.

3. Describe as nearly as you can the duties and prerogatives of the Secretary of the Treasury.

4. Name the chief customs officers and state generally the duties devolved upon each class.

5. By whom are special agents of the Treasury appointed, and what in general are their functions?

6. What are (1) "customs districts," (2) "ports of entry," and (3) "ports of delivery?"

7. Name the last seven States admitted into the Union.

8. Name ten United States Senators, ten Representatives in Congress, and the last ten Presidents of the United States in chronological order. (Name the State from which each was chosen.)

9. Name several routes by which goods can be exported from Chicago to Europe.

10. Name ten important ports of entry in the States bordering on Atlantic and Pacific seaboard, three near the Gulf of Mexico, three interior ports, and four on the northern border.

11. Name the different routes (by rail or water) by which merchandise may ordinarily be transported from New York to San Francisco.

12. Name the principal European, Asiatic, and South American ports from which merchandise is ordinarily exported to the United States.

13. By what routes can merchandise be sent from New York to Calcutta?

14. What form of government of the United States was first adopted during the Revolutionary war, and when and by whom was the present Constitution adopted?

15. In case of the death of both the President and Vice-President of the United States who (in the order of succession) would succeed to the Presidency and under what conditions?

16. Which of the Presidents served a portion of one term, which served one full, term, and which served more than one term?

17. How many amendments have been made to the Constitution of the United States, and which amendment prohibits slavery?

18. What waters form a portion of the boundary line between the United States and the Dominion of Canada?

19. When and by what authority were the tariff laws of the United States last revised?

20. In traveling from New York City to San Francisco, Cal., via the New York Central and Hudson River Railroad, the Lake Shore and Michigan Southern Railroad, the Chicago, Burlington and Quincy Railroad, the Union Pacific Railroad, and the Central Pacific Railroad, what States, Territories, important rivers, and mountain ranges would you cross? (Or you may select your route from New York to Chicago or to St. Louis, and thence to San Francisco.)

GENERAL AVERAGE SHEET, SPECIAL AGENT.

EXAMINATION No. —.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
BOARD OF EXAMINERS,
Washington, D. C., —, 189—.

Result of examination of —, of the State of —, for appointment as a special agent of the Treasury.

An exhibit of the standing in each subject or class will be found in the table below:

Subject and class.	Number of sheet.	Relative weight.	Standing in each subject or class.	Product of relative weights and standing.
Letter and brief	1	4	.....	.....
Pennmanship	1	3	.....	.....
Punctuation	1	1	.....	.....
Notation and numeration	2	1	.....	.....
Addition and subtraction	3	2	.....	.....
Miscellaneous arithmetical questions	4 and 5	6	.....	.....
Accounts	6 and 7	4	.....	.....
Grammar	1	4	.....	.....
Orthography	1	5	.....	.....
General information	8 to 11	10	.....	.....
General aptitude	All.	10	.....	.....
Totals		50	.....	.....
General average .....			.....	.....

Time occupied in examination, — hours and — minutes.

A true copy:

Secretary and member of the Board.

Exhibit No. 33.

OFFICE OF THE SECRETARY,
Board of Examiners.
Form 4.
(Ed. 7-31-91-100.)

Sheet No. 11.—Tabulation of U. S. Treasury statistics continued.

TREASURY DEPARTMENT, EXAMINATION FOR PROMOTION.

Tabulation on Type-writer (Capitals spaced, follow with
EXERCISE—Writing from rough draft. a divider --- 00000000 ---)

NOTE.—Spelling, use of capitals, punctuation, and all omissions and mistakes will be taken into consideration in marking the exercises
under Copying. Be careful to insert the numbers and lines at the proper places, and preserve the symmetry of form.

N. B.—No extra copies of this sheet furnished. Continuation sheets furnished by the Examiner.

A blank sheet, No. 11, will be furnished for copying the following exercise:

THE PUBLIC DEBT OF THE UNITED STATES, (Capitals spaced) AND THE (Capitals, double spaced) CASH IN THE TREASURY, OF THE UNITED STATES. (Begin on spec 21) For the Month of June, 1891.

Interest-bearing, Bonds

Public Debt

(Begin on spec 20)

Bonded Loan of 1878
 Registered ----- 500,000,000.00
 Coupon ----- 100,000,000.00
 Bonded Loan of 1880
 Registered ----- 444,177,800.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1882
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1884
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1886
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1888
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1890
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1892
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1894
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1896
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1898
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1900
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1902
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1904
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1906
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1908
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1910
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1912
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1914
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1916
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1918
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1920
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1922
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1924
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1926
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1928
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1930
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1932
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1934
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1936
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1938
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1940
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1942
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1944
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1946
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1948
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1950
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1952
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1954
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1956
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1958
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1960
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1962
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1964
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1966
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1968
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1970
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1972
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1974
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1976
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1978
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1980
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1982
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1984
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1986
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1988
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1990
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1992
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1994
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1996
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 1998
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2000
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2002
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2004
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2006
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2008
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2010
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2012
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2014
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2016
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2018
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2020
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2022
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2024
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2026
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2028
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2030
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2032
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2034
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2036
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2038
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2040
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2042
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2044
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2046
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2048
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2050
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2052
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2054
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2056
 Registered ----- 500,000,000.00
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 Coupon ----- 76,396,000.00
 Bonded Loan of 2060
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2062
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2064
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2066
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2068
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2070
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2072
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2074
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2076
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2078
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2080
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2082
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2084
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2086
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2088
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2090
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2092
 Registered ----- 500,000,000.00
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 Bonded Loan of 2214
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2216
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 Coupon ----- 76,396,000.00
 Bonded Loan of 2218
 Registered ----- 500,000,000.00
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 Bonded Loan of 2222
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 Bonded Loan of 2228
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 Coupon ----- 76,396,000.00
 Bonded Loan of 2230
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2232
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2234
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 Bonded Loan of 2236
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 Coupon ----- 76,396,000.00
 Bonded Loan of 2238
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2240
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2242
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2244
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2246
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2248
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2250
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2252
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2254
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2256
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2258
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2260
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2262
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2264
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2266
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2268
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2270
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2272
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2274
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2276
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2278
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2280
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2282
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2284
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2286
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2288
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2290
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2292
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2294
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2296
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2298
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2300
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2302
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2304
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2306
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2308
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2310
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2312
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2314
 Registered ----- 500,000,000.00
 Coupon ----- 76,396,000.00
 Bonded Loan of 2316
 Registered ----- 500,000,000.00

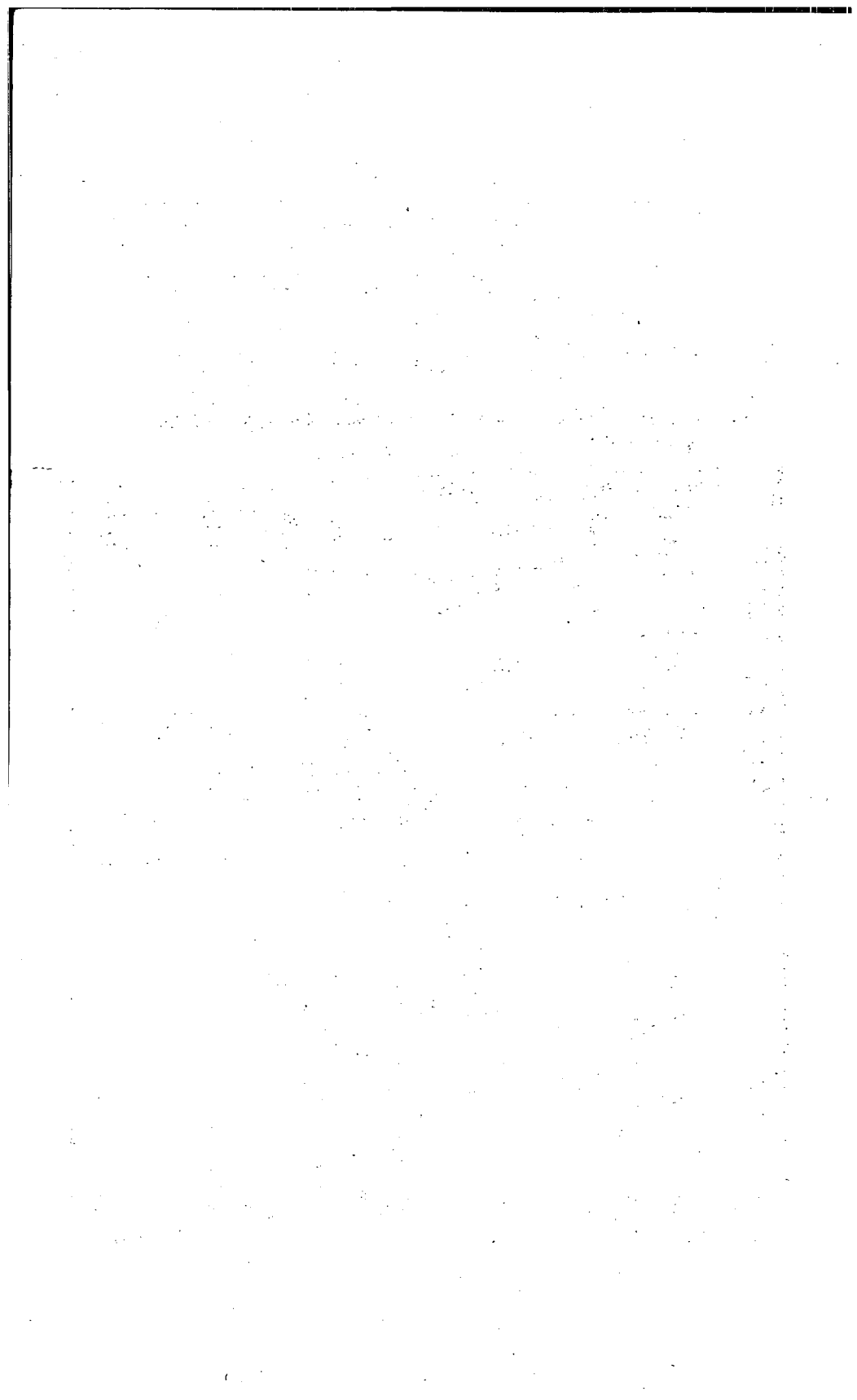


EXHIBIT 34.

SPECIAL DICTATION TO TYPEWRITER.

(Specimen of matter read by the examiner to the candidate. A verbatim copy is exacted before the candidate is given the full credit of 100. The tabular work must be symmetrical.)

LEGATION OF THE UNITED STATES,
Bogota, May 5, 1890.

SIR: In accordance with the instructions from the State Department, under date of December 18, 1889, I have the honor to submit the following report as to the gold and silver coinage and products of this Republic for the year 1889.

Answers to interrogatories, 1889.

(1) No gold was coined or recoinced during the year.

(2) Silver half-dollars, .835 fine, were coined and recoinced in the mint at Bogota to the amount of \$65,156.50, but the amount of recoinage is not known.

Silver half-dollars, .500 fine, were coined in the mint at Medellin to the amount of \$150,980, and there was no recoinage.

(3) GOLD.

Description.	Imports.	Exports.
	<i>Kilograms.</i>	
Gold coin.....	5	\$113,400
Gold bullion.....		363,372
Gold bars.....		2,354,689
Gold dust.....		106,029
Gold and silver bars.....		483,032
Gold, manufactured.....		17,402
Total.....	5	3,437,924

(4) SILVER.

Description.	Imports.	Exports.
	<i>Kilograms.</i>	
Silver coin.....	2,615	\$139,117
Silver and "bills".....		10,000
Silver bars.....		643,747
Silver and platinum.....		1,828
Silver, manufactured.....		600
Total.....	2,615	795,292

Exports of minerals (ores), \$508,873.

(5, 6, 7, and 8) There are no data by which the weight in kilograms and the value of the gold and silver production can be obtained, and the same is true of the amount of gold and silver coin and bullion in the country at the close of 1889.

(9) The amount of Government and bank notes then outstanding was \$12,000,000.

(10) No laws affecting coinage were passed in 1889.

I am, sir, your obedient servant,

JOHN T. ABBOTT,
Minister.

The DIRECTOR OF THE MINT,
Washington, D. C.

EXHIBIT 35.

SPECIAL DICTATION TO PHONOGRAPHERS OR STENOGRAPHERS.

(Specimen of matter read by the examiner to the candidate. A verbatim copy is exacted before the candidate is given the full credit of 100.

The candidate must also submit his shorthand notes for file with the examination.)

TEACH THE LITTLE ONES THE FEAR OF GOD.

MY FELLOW-CITIZENS: This large assemblage of people from this new and energetic city is very pleasant, and I thank you for the welcome that it implies. All of these evidences of extending industry are extremely pleasing to me as I observe them. They furnish employment to men. They imply comfortable homes, contented families, a safe social organization, and are the strength of the Nation.

I am glad to see that these enterprises that are taking the ores from the earth and adapting them to the uses of civilization have not been started here unaccompanied by that more important work—the work of gathering the children into the schools and instructing them that they in their turn may be useful men and women. [Applause.] I am glad to greet these little ones this morning. It is a cheerful sight. We are soon to lay down the work of life and the responsibilities of citizenship. These mothers are soon to quit the ever-recurring and never-ending work of the home and give it into new hands.

It is of the utmost consequence that these little ones be trained in mind and taught the fear of God and a benevolent regard for their fellow men, in order that their lives and social relations may be peaceful and happy. We are citizens of one country, having one flag and one destiny. We are starting upon a new era of development, and I hope this development is to keep pace and to be the promoting cause of a very perfect unification of our people. [Cheers.]

FREE AND FAIR ELECTIONS.

We have a Government whose principles are very simple and very popular. The whole theory of our institutions is that, pursuing those election methods which we have prescribed under the Constitution, every man shall exercise freely the right that the suffrage law confides to him, and that the majority, if it has expressed its will, shall conclude the issue for us all. There is no other foundation. This was the enduring base upon which the fathers of our country placed our institutions. Let us always keep them there. Let us press the debate in our campaigns as to what the law should be; but let us keep faith and submit with the reverence and respect which are due to the law when once lawfully enacted. [Applause.]

The development which is coming to you in these regions of the South is marvelous. In ten years you increased your productions of iron about 300 per cent—nearly a million and a quarter of tons—and you have only begun to open these mines and to put these ores to the process of reduction. Now, I want to leave this thought with you: In the old plantations of the South you got everything from somewhere else; why not make it all yourselves? [Cheers.] (Speech of President Harrison on April 16, 1891, at Tallapoosa, Ga., while on his tour through the South and West.)

EXHIBIT 36.

COMPETITIVE EXAMINATIONS FOR PROMOTION RESTORED.

Secretary Sherman's rules, dated February 28, 1878, governing examinations for promotions in the Treasury Department.

(1) When in his opinion the public interests demand it, the Secretary of the Treasury will, from time to time, appoint a Board of Examiners composed of three officers of the Department, who will conduct all examinations of applicants for promotion to clerkships of Classes 2, 3, and 4, in the Treasury Department, the examinations to be confined to clerks of the next lower grade in the bureau or office in which the vacancies exist, unless specially extended to other persons or grades, and the appointment to be made by selection from the three persons who shall have passed the highest examination with clerks of their grade.

(2) Whenever the Secretary of the Treasury shall notify the Board of Examiners that a vacancy, which he desires to fill, exists in a clerkship of Class 2, 3, or 4 in the Department, the Board will fix a time for holding an examination for the purpose, and, at least ten days before the examination is to take place, will cause a notice to be posted in a conspicuous place in the Department, stating the grade and office in which the vacancy exists, the date of the examination, and that the vacancy is to be filled by a competitive written examination of applicants from the next lower grade in the office, if any such applicants shall be found competent.

(3) The examinations will be upon the general subjects fixed for examinations for clerkships of class 1, subject to such modifications as the Board of Examiners may deem proper, and upon such other subjects as the nature of the business of the office in which the vacancy exists and of the position to be filled may seem to the Board to require.

(4) To each subject of the examination a relative weight, according to its importance in the examination, will be assigned. The degree of accuracy with which each question shall be answered will be marked on a scale of 100. The average of the marks in each subject will next be ascertained. Each average will then be multiplied by the number indicating the relative weight of the subject, and the sum of the products will be divided by the sum of the relative weights; the quotient will determine the candidate's standing on a scale of 100.

(5) The Board of Examiners will prepare a list of the persons examined in the order of excellence, as proved by the examination, beginning with the highest, and will certify the same, with the rating of each candidate, to the Secretary of the Treasury. A book showing the standing of all the competitors in each examination shall be open to the inspection of each person examined therein.

(6) Promotions will be made from the three of those standing highest on the list in the order of excellence, but no person shall be promoted who shall have failed to pass a minimum standard of 70 per cent. in the examination.

(7) If no candidates from the next lower grade shall be found competent, the vacancy will be thrown open to the competition of such other persons as the Secretary may direct.

(8) All vacancies occurring in any grade in any office within six months after an examination shall have been held to fill a vacancy in that grade will be filled from the certified list of competitors in such examination, with like limits in the order of excellence, unless the Secretary shall direct that another examination be held.

JOHN SHERMAN,
Secretary.

FEBRUARY 28, 1878.

Under the above order a few competitive examinations were held in the Treasury Department. The following list of questions is taken from the examination held on July 20, 1880, in the Second Auditor's Office, for promotion to a clerkship of Class 4, in which Mr. Charles C. Snow was the successful competitor:

EXHIBIT No. 37.

COMPETITIVE EXAMINATIONS UNDER SECRETARY SHERMAN.

COMPETITIVE EXAMINATION—PROMOTION—JULY 20, 1880.

To fill vacancies in clerkships of Class 4, Office of the Second Auditor.

Please to read the directions at the head of each sheet and carefully comply with them.

Upon completing each paper, the candidate should sign it and place it upon the examiner's desk.

[Sheet No. 1.—*Letter and brief.*]

1. Write a letter of about one page, in the space below, addressed to the Secretary of the Treasury, giving your views as to the grounds upon which promotions should be made in the classified departmental service, and stating what, if any, weight should be given to (1) age, (2) length of service, (3) dependent family, (4) war record, (5) amount and accuracy of work done, (6) intellectual attainments, (7) good character, and (8) special talent for a particular kind of work. Sign the letter with your full name, fold it, and indorse upon it a summary or brief of its contents.

This exercise is designed to show your skill in penmanship, and to test your aptitude for official correspondence.

[Sheet No. 2.—*Notation and numeration.*]

Care must be taken to insert the proper points.

Write in figures the following numbers:

Seventy-nine thousand six hundred and one.

One hundred and fifty millions five thousand and one.

Three millions one thousand and two, and decimal two thousand and two hundred-thousandths.

Write at length the numbers expressed by the following figures:

525,637.

10,355,607,305.

75,226.032.

87,317,216.01001.

[Sheet No. 3.—*Addition.*]

Add the following columns, and write the answer in large, plain figures immediately below each example:

\$3,556,377 24	\$2,539,561 80
21,388,548 00	1,875 50
12,016,675 39	674,875 68
11,734,834 50	747 31
14,256,879 69	911,987 30
14,462,932 37	9,013,705 67
8,869,227 72	95 26
5,372,630 72	8,155 53
5,547,747 20	2,878,429 51
6,675,411 60	23
8,874,136 80	4,893,873 82
9,128,728 30	818,397 39
6,555,549 45	7,161 06
9,876,483 97	5,567,084 15
<u>13,763,998 46</u>	10,511,328 19
	364 85
	5,962 41
	4,805,864 23
	5,816,640 83
	418 61
	9,883,258 77
	10,164,206 05
	64 64
	8 35
	98
	1,989,450 54
	4,041 33
	68,984 58
	7,432 21
	83,492 33
	344 44
	81 03
	111,111 30
	43 50
	92,488 75
	54 66
	6,124 83
	41,800 38
	9,999 43
	88,888 84
	444 89
	99
	22,718 88
	22 43
	05
	918,333 09
	<u>444 86</u>

(Questions by Board of Examiners.)

Q. I. Into how many coördinate branches is the National Government divided? And what powers are vested in each by the Constitution of the United States?

Q. II. Into how many Departments is the Executive Branch of the National Government divided? Give the technical name of each, and the lawful designation of the head thereof?

Q. III. Into how many Bureaus is the Department of the Treasury divided? Give the lawful designation of each Bureau, and a brief description of the duties assigned to each by law? (Exclude the duties of the Bureau in which you are employed.)

Q. IV. What duties, in detail, are assigned by law and regulations to the Bureau in which you are employed?

(Questions by the Chief of the Bureau—the Second Auditor.)

Q. I. When was the office of the Second Auditor organized?

Q. II. How many divisions and subdivisions are there in the office of the Second Auditor, and what duties are assigned to each?

Q. III. Are all officers, whose accounts are settled by the Second Auditor, required to give bonds? If not, state who are and who are not. State also who is the legal custodian of such bonds.

Q. IV. By whom and under what circumstances can claims and accounts that have been settled by the Second Auditor, and confirmed by the Second Comptroller, be reopened?

(Questions by Chief of the Indian Division.)

Q. I. An Indian agent was appointed for four years from July 1, 1879. He filed official bond as follows: One on July 1, 1879; one on December 3, 1879; and one on May 1, 1880. How should his accounts be rendered and stated with regard to said bonds, and what effect have the second and third bonds?

Q. II. An Indian agent received \$100 on account of sale of subsistence stores to employés, and \$50 on account of sale of office furniture. What disposition should he make of the money? and how will he be charged and credited on the books of this office?

Q. III. How long, and under what conditions, can an Indian agent be absent from his agency, and not forfeit his salary?

Q. IV. Can treaties be concluded between the United States and Indian tribes? Why can they, or why can they not?

[Sheet No. 11.—Orthography.]

Write out all of the following words, and correct the spelling of such of them as are incorrectly spelled:

Military, referred, difference, surjon, accountable, opportunity, ballance, illustrate, preceded, annually, importance, adequate, comutation, exhibit, disburseing, entrys, incurred, untill, arsinals, operations, acuracy, recomend, fullfil, pursnant, comisary.

[Sheet No. 12.—Syntax and punctuation.]

Copy the following letter, correcting errors in syntax, and inserting the proper punctuation marks, but not changing the words or their order, except so far as may be necessary to correct the false syntax:

TREASURY DEPARTMENT,
SECRETARY'S OFFICE,
_____, 188 .

DEAR SIR: I have received your letters of the 1st and 2d instants.

In reply to your inquiries you are informed that, as the number of clerkships have been greatly reduced by the recent act of Congress, the chances for admission are not as great as formerly; that of the two first grades of clerks to whom you refer the last receive the lowest salary; that it is through this grade only that candidates can, under the Civil Service Rules, be admitted to clerkships in any of the Departments, and that no one will then be admitted unless they pass a satisfactory examination.

The first appointment is for six months, during which the character and capacity of the clerk is tested, and, if found satisfactory in this respect, they are given a permanent appointment.

The memoranda enclosed by you is not pertinent. 'As neither the Treasurer or Assistant Treasurer are present, I am unable to give you their views on the question; nor can the Secretary's opinion be obtained for the same reason.

Very respectfully, your obedient servant,

JAMES SMITH Esq.,
Beltsville, Tennessee.

[Examination No. 1443. July 20, 1880.]

Result of examination of Charles C. Snow for fourth class, office Second Auditor.

Subject and class.	Relative weight.	Standing in each subject or class.	Product of relative weight and standing.
Arithmetic:			
Notation and numeration	1	100.00	100.00
Addition	1	100.00	100.00
Miscellaneous questions	6	97.50	585.00
Accounts	2	100.00	200.00
Departmental:			
Questions pertaining to office or bureau	2	97.38	194.76
Questions pertaining to division	6	93.75	562.50
Questions by the board of examiners	2	100.00	200.00
Grammar:			
Orthography	4	100.00	400.00
Syntax	4	100.00	400.00
Letter and brief	1	85.00	85.00
Penmanship	4	75.00	300.00
Punctuation	1	90.00	90.00
Totals	34		3,217.26
General average			94.63

COMPETITIVE EXAMINATIONS UNDER PRESIDENT GRANT'S CIVIL-SERVICE COMMISSION.

EXHIBIT No. 38.

SPECIMENS OF EXAMINATION PAPERS FOR COMPETITIVE EXAMINATIONS FOR PROMOTION IN THE TREASURY DEPARTMENT.

Examination No. 30—Promotion—February 7, 1873—To fill vacancies in clerkships of classes two, three, and four, office of the Comptroller of the Currency.

[Please to read the directions at the head of each sheet and carefully comply with them.]

Upon completing the answers to the questions, the candidate should note on the paper the exact time that he has been engaged upon it and place it upon the examiner's desk.

The answers must be given immediately under the questions to which they pertain.

1. Name and address.
2. Residence.
3. Place of birth.
4. Date of birth.
5. State briefly as to your education.
6. What experience in business or profession?
7. What experience as a clerk?
8. State in what division of the office you are now employed, and the character of the duties you perform.

ARITHMETICAL.

9. Write in figures the following numbers:

Seven hundred thousand and three.

Three hundred and twenty-one millions one thousand and six.

Twenty-three millions and twenty-one, and decimal twenty-three ten-thousandths.

10. Write at length the numbers expressed by the following figures:

907,263.
300,001,001.
476,021.0012.
27,300,021.01003.

11. Add the following columns of figures, and give each answer immediately under the column to which it pertains.

37, 640, 787. 95	37, 640, 787. 95
109, 741, 134. 10	109, 741, 134. 10
209, 464, 215. 25	209, 464, 215. 25
309, 226, 813. 42	309, 226, 813. 42
266, 027, 537. 43	266, 027, 537. 43
191, 087, 589. 41	191, 087, 589. 41
158, 356, 460. 86	158, 356, 460. 86
311, 533. 83	311, 533. 83
194, 572. 32	194, 572. 32
24, 709. 46	24, 709. 46
118, 248. 30	118, 248. 30
92, 718. 50	92, 718. 50
150, 476. 14	150, 476. 14
103, 880. 82	103, 880. 82
	149, 004. 15
	175, 111. 81
	193, 636. 59
	269, 803. 41
	315, 022. 36
	205, 217. 87
	379, 558. 23
	384, 720. 19
	445, 485. 18
	464, 546. 52
	427, 124. 98
	337, 032. 62
	315, 783. 47
	457, 919. 66

Show the operation at length in each case.

12. The following is a statement of the resources and liabilities of a national bank in the city of New York:

Loans and discounts.....	\$7, 994, 987. 70	Capital stock	\$5, 000, 000. 00
Overdrafts.....	2, 375. 67	Surplus fund	1, 219, 472. 37
U. S. bonds to secure circulation...	1, 700, 000. 00	Undivided profits.....	241, 903. 72
U. S. bonds to secure deposits.....		National bank notes outstanding ..	971, 165. 00
U. S. bonds and securities on hand ..		State bank notes outstanding	9, 418. 00
Other stocks, bonds, and mortgages ..		Dividends unpaid.....	12, 572. 00
Due from redeeming agents.....		Individual deposits.....	5, 136, 756. 53
Due from other national banks	115, 659. 90	U. S. deposits	
Due from State banks and bankers ..	369, 156. 62	Deposits of U. S. disbursing officers ..	
Real estate, furniture, and fixtures ..	300, 000. 00	Due to national banks.....	825, 958. 33
Current expenses.....	15, 152. 25	Due to State banks and bankers ..	795, 546. 76
Premiums paid.....	89, 529. 82	Notes and bills rediscounted.....	
Checks and other cash items.....	1, 705, 951. 91	Bills payable	
Exchanges for clearing-house.....	83, 010. 00		
Bills of other national banks	2, 111. 80		
Fractional currency	223, 957. 09		
Specie.....	1, 350, 900. 00		
Legal-tender notes	260, 000. 00		
Three per cent certificates			
Total	14, 212, 792. 76	Total	14, 212, 792. 76

Compute the lawful-money reserve which it should have on hand; state whether its reserve is more or less than the lawful amount, and give the amount of the excess or deficiency.

13. On December 16, 1871, the total amount of specie, legal tenders, three per cent certificates, and clearing-house certificates (being the only cash funds available for their reserves) held by the national banks of the United States was \$140,273,524. The total liabilities to be protected by their reserves were as follows:

Of the country banks.....	\$460,710,213
Of the banks in the city of New York.....	207,635,813
Of the banks in other cities of redemption.....	248,430,418

What was the percentage of the total *cash* reserve on the total liabilities? (*Give the answer in words.*)

14. The Treasurer sells for the Interior Department, certain Southern State bonds at 76½, and purchases with the proceeds exactly \$24,500 in five-twenty bonds at a premium of 14½. What was the face value of the bonds sold?

15. Semiannual duty is levied on national banks on their average circulation, deposits, and capital (in excess of the United States bonds), for each six months, as follows: On circulation, ¼ of one per cent, and on deposits and capital, ½ of one per cent each. The total amount of duty paid by national banks on these items for the six months preceding January 1, 1872, was as follows: On circulation, \$1,575,442.28; on deposits, \$1,549,015.27; on capital in excess of United States bonds, \$191,588.05. What were the average circulation, deposits, and capital (in excess of United States bonds) of the national banks for that period?

16. What rate percent is required to make \$10,050 gain \$682.00 $\frac{1}{2}$ interest in 11 months and 19 days, reckoning 360 days to the year?

ORTHOGRAPHY AND PUNCTUATION.

17. Copy the following passage clearly and legibly, correcting mistakes of spelling and punctuation, but not otherwise altering either the words or their order:

Let us I say assume this and a problem the most interesting presents itself to us namely how shuld we or whoever else might in that event have bin living in england have supplied the absence of these words. what would englishmen have dun if the langwidge had never recieved these addishuns, it would be a slite and a shallow anser. In fact no anser at awl to reply we shuld hav dun without them; we could not have dun without them the words which we thus poses and which it is sugested we might have dun without; expres a mulltitude of facts thawts feelings concepshuns which rising up before a peple growing in civillisation in noledge. In lerning in intercourse with other lands in conciousness of its own vocation in this world must find uterance by one means or another.

SYNTAX.

18. Copy the following sentences, and correct such as contain errors in syntax:

Every member of the company but he were present.

We lay down our burdens and then laid down ourselves.

Leave the papers lay where I have lain them.

The defaulters had flown before their guilt was discovered.

The difference between he and me is not very great.

Jay Cooke's and Companies bank is not organized under the national currency act.

There have been several financial crises in this country.

The person with whom money is deposited is called a depositary, but the place in which it is deposited is called a depository.

Discount is quite a different thing than premium.

LETTER AND BRIEF.

19. Answer the following inquiries *seriatim*, in the form and style of a letter to the Secretary of the Treasury, and fold and brief your reply:

TREASURY DEPARTMENT, February 6, 1872.

SIR: I will thank you to furnish me with answers to the following inquiries, for the information of a committee of Congress:

1. Into what divisions is the Currency Bureau divided?

2. What papers are required in the organization of a national bank?

3. What reports are national banks required to render to the Comptroller of the Currency?

4. What is the mode of issuing circulating-notes to a national bank?

5. What is the mode of retiring worn out and mutilated national currency?

Very respectfully,

GEO. S. BOUTWELL,
Secretary of the Treasury.

Hon. JOHN J. KNOX,
Comptroller of the Currency.

NATIONAL-CURRENCY ACT.

20. How is the national currency secured?
21. What amount may now be issued?
22. What is meant by the term "United States bonds," as used in the national-currency act?
23. What proportion of the capital stock of a national bank must be paid in before it can commence business, and in what manner must the remainder be paid?
24. Of what kinds of funds may the lawful money reserve of a bank consist?
25. How large an amount may a national bank with a capital of \$150,000 and a surplus of \$10,000 lend to any one person?
26. What is meant by the term "cities of redemption?"
27. What proportion of its net profits must a national bank carry to its surplus fund, and when does the obligation to add to the surplus fund cease?

ACCOUNTS.

28. The following were the resources and liabilities of a national bank October 3, 1871: Due to national banks, \$317.90; bills of other national banks, \$2,445; individual deposits, \$105,475.06; loans and discounts, \$196,810.98; due from redeeming agents, \$17,902.22; fractional currency, \$433.24; due to State banks and bankers, \$555.48; legal-tender notes, \$37,459; United States bonds to secure circulation, \$102,500; due from other national banks, \$4,045.44; capital stock, \$100,000; premiums paid, \$556.43; undivided profits, \$12,312.29; current expenses, \$2,260.05; due from State banks and bankers, \$10,248.37; national-bank notes outstanding, \$90,500; real estate, furniture, and fixtures, \$3,500; and surplus fund, \$63,000.

Make a balanced statement of the same in the frame beneath.

HISTORY, GOVERNMENT, AND GEOGRAPHY.

29. Give the names of the Secretaries of the Treasury since March 4, 1861.
30. In what year was the office of Comptroller of the Currency created?
31. During whose administration was Texas admitted into the Union?
32. To whom is the power to coin money delegated, and to whom denied, by the Constitution?
33. How only can money be constitutionally drawn from the Treasury?
34. Mention the State or Territory in which each of the following towns is situated: Tucson, Santa Fe, Olympia, Charleston, Carson City, Boise City, and Denver.
35. Where is the island of San Juan, and to what nation does it belong?
36. The Government contract with Adams Express Company does not extend westward beyond Omaha and Nebraska City, in Nebraska, and Atchison and Leavenworth, in Kansas. Which of the following places are within, and which without, the territory covered by the contract: Detroit, Denver, Kansas City, Salt Lake City, Saint Paul, Santa Fe, and New Orleans?

Examination No. 55—Promotion—August 7, 1873, to fill a vacancy in the position of principal bookkeeper, office of the Treasurer of the United States.

Please to read the directions at the head of each sheet and carefully comply with them.

PRELIMINARY.

Upon completing the answers to the questions, the candidate should note on the paper the exact time that he has been engaged upon it and place it upon the examiner's desk.

The answers must be given immediately under the questions to which they pertain. [The first seven questions are the same as in the examination for admission.]

ARITHMETICAL.

Show the operation at length in each case.

8. The true value of the £ sterling is \$4.8665 in American gold coin, but it is computed in drawing exchange at 4.44½, the difference between the nominal and the real value being charged as premium. What is the real premium on exchange on London when the nominal premium is 10½ per cent, and what amount in United States currency is required to purchase a bill of exchange on that city for £400 at that rate when the premium on gold is 15½?

9. The standard gold and silver coins of the United States contain 9 parts of pure metal and 1 part of alloy (the latter being considered worthless for the purposes of this calculation). The weight of the United States eagle is .5375 ounces Troy. The value of a given weight of pure gold is 15.6 times that of an equal weight of pure silver. What is the value in United States gold coin of a Troy ounce of pure silver?

TREASURY SYSTEM OF ACCOUNTS.

10. What are the functions of the Secretary, the Treasurer, the Register, the Auditors (collectively), and the Comptrollers (collectively), in the settlement of accounts?

11. Give the titles of the several Auditors, and state what classes of accounts are settled by each of them.

12. How many Comptrollers are there, and what are the functions of each?

13. What is the Treasurer's general account?

14. How often, and by whom, is it settled?

15. To what credits is the Treasurer entitled in its settlement, and by what vouchers must they be supported?

16. With what is he charged, and on what are the charges based?

17. What is meant by the term "covering money into the Treasury?"

18. Explain the difference between an original receipt and a repayment.

19. On what authority are counter entries made in the Treasurer's general account?

20. Can receipts which have been "covered in" be counter-entered?

21. Explain the difference between "receipts" and "transfers."

22. Is money received on account of new fractional currency a "receipt" or a "transfer?" Why?

23. What is the purpose of the Treasurer's transfer account?

24. By whom is it settled?

25. Are the balances of the transfer account included in the balances of the general account? Why?

26. How does the Treasurer obtain credit for the payments made by transfer checks?

27. If the Treasurer issues a transfer check in redemption of \$100,000 in legal-tender notes, on what evidence does he obtain credit for the payment?

28. A national bank depository deposits \$50,000 to the credit of the Treasurer's currency transfer account with the assistant treasurer of the United States in New York, and receives from the treasurer a transfer order for a like amount on the assistant treasurer of the United States in St. Louis, Mo. What entries should be made in the Treasurer's general and transfer accounts at Washington?

29. By whom is the Treasurer's account of receipts and expenditures for the service of the Post-Office Department settled?

30. How is money advanced to disbursing officers?

31. Are funds to the credit of disbursing officers included in the Treasurer's balance?

32. What is the outstanding liabilities account?

33. To whose credit are deposits on that account placed on the Register's books?

34. When bonds of one loan are converted into those of another, what entries are made in the Treasurer's general account?

ACCOUNTS.

35. On April 30, 1873, there was due the "general Treasury of the United States" \$108,149,042.52. The Treasurer United States, Washington, owed \$21,366,191.02; the assistant treasurer United States, New York, owed \$45,194,463.65; the assistant treasurer, Boston, owed \$6,500,823.77; the assistant treasurer, Philadelphia, owed \$9,159,645.59; the assistant treasurer, Saint Louis, owed \$780,153.41; the assistant treasurer, San Francisco, owed \$3,521,698.95; there was due the assistant treasurer, Charleston, \$13,794.15; the assistant treasurer, New Orleans, owed \$1,373,306.97; the assistant treasurer, Baltimore, owed \$2,093,707.19; the United States depository at Cincinnati owed \$1,404,220.45; the United States depository, Chicago, owed \$389,742.12; there was due the depository, Louisville, \$7,890.89; the depository, Buffalo, owed \$125,692.03; the depository, Pittsburg, owed \$232,008.81; the depository, Mobile, owed \$146,870.08; the depository, Tucson, owed \$28,157.19; there was due the depository, Santa Fe, \$38,636.86; United States mints owed \$8,654,347.84; national banks owed \$7,237,558.49; and suspense account owed \$776.86.

Required, a trial balance from the above.

BOOKKEEPING.

36. What are the distinctive features of bookkeeping by double entry?

37. What books are required, and what are the functions of each?

38. What is meant by "journalizing" a daybook entry?

39. William Sample bought, September 3, 1871, of D. Morgan & Co., two cases prints:

No. 1.	4	pieces,	120	yards,	at	8	cents;
	20	"	600	"	at	10	cents;
No. 2.	10	"	400	"	at	15	cents;
	15	"	580	"	at	20	cents;

for which he paid one-half in cash, one-fourth in a note of D. Morgan & Co., and the remainder on account.

Required, the journal entry on the books of William Sample.

40. James French bought of Samuel Burch & Co., July 5, 1872, 10 barrels flour, at \$14.50 per barrel, for which he paid one-third in general merchandise, one-third in his note at 60 days, and the remainder in a debt against George Brown, which Burch & Co. agreed to accept without recourse.

Required, the journal entry on the books of James French.

41. The collector of customs at New York deposits, July 1, 1873, with the assistant treasurer of the United States in that city, \$10,000 coin.

A collector of internal revenue also deposits \$10,000 in currency.

Required, the journal entry of the above on the books of the Treasurer of the United States.

42. July 2, 1873, the Treasurer of the United States draws drafts on the assistant treasurer, New York, in payment of Government indebtedness, amounting to \$250.

It is found that of the \$10,000 received from the collector of customs July 1, \$1,000 was paid in error, and is, therefore, by direction of the Secretary, to be returned.

Required, the journal-entry of the above on the books of the Treasurer United States.

43. On July 5, 1873, the assistant treasurer United States, Baltimore, receives—

From assistant treasurer United States, New York, \$50,000 coin certificates.

From Third National Bank, Baltimore, \$25,000 as a transfer of funds.

From sale of internal-revenue stamps, \$5,000.

From Capt. John Hunter, paymaster, U. S. A., \$12,000 as a repayment of money heretofore advanced to said Hunter.

From Treasurer United States, for collection and credit of his account, check of the Second National Bank of Baltimore, on itself, in payment of semiannual duty, \$800.

From First National Bank, Frederick, Md., its check on Central National Bank, Baltimore, \$325, in payment of semiannual duty.

Required, the journal entry on the books of the Treasurer United States, Washington.

44. On July 3, 1873, the United States depository at Chicago transmits—

To assistant treasurer, New York, \$10,000 redeemed coin certificates, \$5,000 worn and mutilated United States notes, and \$1,000 mutilated fractional currency, which latter proves to be but \$998.

To the United States mint, Philadelphia, \$8,000, gold coin, for recoinage, which the mint finds to be worth but \$7,996, the Government sustaining the loss.

Required, the journal entry on the books of the United States depository at Chicago, and the corresponding entry on the books of the Treasurer United States.

SYNTAX.

The exercises are not all incorrect.

45. Copy the following sentences, and correct such as contain errors in syntax:

The legal-tender act become a law in 1862.

Him, who the money was intrusted to, should be held accountable.

The wisdom of these measures has been established.

He writes more rapidly than me, but my writing is the most legible.

Neither national-bank notes or fractional currency are a legal tender.

The Secretary, with the Register and the Treasurer, were present.

The principal bookkeeper learned him how to keep the account.

Coin, and not legal-tender notes, is receivable in payment of duties on imports.

There has been five Secretary's of the Treasury since 1861.

The two first Presidents were Washington and Adams.

ORTHOGRAPHY AND PUNCTUATION.

46. Copy the following passage clearly and legibly, correcting mistakes of spelling and punctuation, but not otherwise altering either the words or their order:

the opperrations of the treasury have reeched unpresadented magnatude these are conducted under the direcion of the secratary by the treasurer, the assistent tresurers and the dessignated depositories by whom monies which go into or out of the nashunal treasury are recieved and disburced the labor cair and anxiety insidant to the borrowing recieveing and paying of the sums nessasary to meat the det becoming dew

duering the year or in other words the makeing and aplying of the lones nessasary to the renewing of matureing lones embraise transackshuns often complex and nessasarilly multatudenous which reeched duering the year an agragate of more than a hundred and eighty one millions of dollers the responsability and labor of the whole money opperations of the government may be inferred from this staitment consurning a compareitivly small part.

LETTER AND BRIEF.

47. Answer the following letter, and fold and brief your reply:

TREASURY DEPARTMENT, *August 6, 1873.*

SIR: I will thank you to furnish me with answers to the following inquiries, to be used in my forthcoming annual report:

1. What are the duties of the Treasurer of the United States as defined by law?
2. Name the divisions of his office, and briefly describe the duties of each.
3. What duties are paid to the Treasurer by national banks?
4. On what terms are new legal-tender notes and fractional currency furnished to private parties?
5. If coupons which matured after the cessation of interest on a "called bond" are lacking, what course is pursued in redeeming the bond?
6. In what cases are notes of which less than one-half is presented redeemed in full?
7. What are the requirements of law in regard to powers of attorney for the collection of drafts issued in payment of claims upon the United States?

Very respectfully,

WM. A. RICHARDSON,
Secretary of the Treasury.

HON. F. E. SPINNER,
Treasurer of the United States.

HISTORY.

48. Name the Presidents of the United States in their order.
49. Give the date of the act creating the Independent Treasury.
50. Why is the system established by that act sometimes called the Independent Treasury and sometimes the Sub-Treasury?
51. By what Presidents were the acts renewing the charter of the United States Bank vetoed?

GOVERNMENT.

52. May the States lay duties on imports?
53. How only can capitation or other direct taxes be laid?
54. Describe the mode of electing the President.

GEOGRAPHY.

55. Name the States and Territories, distinguishing the former as Eastern, Middle, Southern, Western, and Pacific.

Examination No. 29—Promotion—To fill vacancies in clerkships of classes two, three, and four in the office of the Treasurer of the United States, on February 7, 1873.

PRELIMINARY.

Upon completing the answers to the questions, the candidate should note on the paper the exact time he has been engaged upon it and place it upon the examiner's desk.

The answers must be given immediately under the questions to which they pertain. [The questions from one to seven, inclusive, are the same as in the examination for admission. See No. 30.]

8. State in what division of the office you are now employed, and the character of the duties you perform.

ARITHMETICAL.

9. Write in figures the following numbers:
Seven hundred thousand and three.
Three hundred and twenty-one millions one thousand and six.

Twenty-three millions and twenty-one, and decimal twenty-three ten-thousandths.

10. Write at length the numbers expressed by following figures:

907,263.

300,001,001.

476,021,0012.

27,300,021.01003.

11. Add the following columns of figures:

(The columns of figures are about the same as in the examination for admission. See No. 30.)

12. Semiannual duty is levied on national banks on their average circulation, deposits, and capital (in excess of United States bonds), for each six months, as follows: On circulation, $\frac{1}{2}$ of 1 per cent, and on deposits and capital, $\frac{1}{2}$ of 1 per cent each. The total amount of duty paid by national banks on these items for the six months preceding January 1, 1872, was as follows: On circulation, \$1,575,442.28; on deposits, \$1,549,015.27; on capital in excess of United States bonds, \$191,588.05. What were the average circulation, deposits, and capital (in excess of United States bonds) of the national banks for that period?

13. The rate paid by the Treasury Department for the transportation of gold coin under the Government contract with the Adams Express Company is one-quarter of a cent a mile for each \$1,000 for distances over 500 miles. The rate paid for the transportation of silver coin is twice that paid for the transportation of gold. What would be the cost of transporting \$433,000 in gold coin and \$87,000 in silver coin from New Orleans to New York, the distance being 1,492 miles?

14. The rate established by the Postmaster-General for the transmission of telegraphic dispatches for the Government is one cent a word for each circuit of 250 miles, any fraction of a circuit in excess being considered as a whole circuit, and a dispatch of less than 25 words being reckoned as 25 words. What would be the amount of the bill of the Western Union Telegraph Company for the following dispatches: Treasurer United States to Assistant Treasurer United States, San Francisco, 83 words, 3,251 miles; Depositary, Louisville, to Treasurer, 18 words, 747 miles; Treasurer United States to First National Bank, Omaha, 56 words, 1,356 miles; and Assistant Treasurer, New York, to Treasurer, 26 words, 232 miles?

15. The United States gold double-eagle has a weight of 516 grains troy, and the smaller gold coins proportionate weights according to their value. A pound avoirdupois is equivalent to 7,000 grains troy. What is the avoirdupois weight of 100,000 double-eagles, 25,000 eagles, 10,000 half-eagles, 4,000 quarter-eagles, and 1,983 gold dollars?

16. The consul of the United States at Mazatlan, Mexico, being indebted to the United States \$308.56, on account of surplus fees, forwards to the Treasury a bill of exchange on a Mexican bank for that amount, to cash which the Department is obliged to pay $\frac{1}{2}$ per cent on its face. How much does he still owe the United States, and for what amount should the bill have been drawn in order to net the Government the amount due?

17. The Treasurer sells for the Interior Department certain Southern State bonds at 76 $\frac{1}{2}$, and purchases with the proceeds exactly \$24,500 in five-twenty bonds at a premium of 14 $\frac{1}{2}$. What is the face value of the bonds sold?

ORTHOGRAPHY AND PUNCTUATION.

18. Copy the following passage clearly and legibly, correcting mistakes of spelling and punctuation, but not otherwise altering either the words or their order (the same as that used in No. 30):

SYNTAX.

19. Copy the following sentences, and correct such as contain errors in syntax (the same as that used in No. 30):

Jay Cooke's and Companies bank is not organized under the national-currency act. There have been several financial crises in this country.

The person with whom money is deposited is called depositary, but the place in which it is deposited is called a depository.

Discount is quite a different thing than premium.

LETTER AND BRIEF.

20. Answer the following letter, and fold and brief your reply:

OLYMPIA, W. T., January 25, 1873.

SIR: Being about to engage in the banking business at this place, I am desirous of obtaining information on the points mentioned below. Will you, therefore, be so kind as to answer the following inquiries in a concise and explicit form?

1. What is the difference between an advance warrant and a settlement warrant, and between an ordinary covering warrant and a repay covering warrant?
2. With what officers and others may deposits be made to the credit of the Treasurer of the United States?
3. In what cases is mutilated currency of the United States subject to "discount?" What amount would be paid at the Treasury for five-eighths of a \$10 United States note?
4. Is fractional currency a legal tender? By whom and in what amounts is it exchangeable for United States notes?
5. On what terms is new fractional currency furnished to banks and private individuals?
6. By whom and on what terms are the notes of national banks which have failed or have gone into voluntary liquidation redeemable?
7. What is the mode of paying interest on registered stock of the funded loan of 1881?
8. What is meant by the term "called bonds?" What kinds of bonds may be "called," and by whom, in what manner, and under what authority?
9. For what purposes are United States bonds deposited with the Treasurer in trust for national banks? Do bonds so deposited afford any security to individual depositors with national banks?
10. Within what periods must national banks make their returns of semiannual duty to the Treasurer, and what is the penalty for failing to make return within the prescribed time?

Very respectfully, yours,

ADAM SMITH.

Hon. F. E. SPINNER,
Treasurer United States.

ACCOUNTS.

21. The Treasurer transmits to the Assistant Treasurer United States, New York, on behalf of the Interior Department, \$1,650 in 5-20 U. S. bonds, \$750 in 10-40 U. S. bonds, a check for \$360 in gold, and one for \$713 in currency, with instructions to dispose of the same and to purchase \$2,000 in bonds of the funded loan of 1881, and \$1,000 in U. S. Pacific Railway bonds, for the benefit of certain Indian trust funds. The Assistant Treasurer sells the 5-20's for 115, the 10-40's for 115, and the gold for 114, and pays 116 for the bonds of 1881, and 114 for the Pacific Railway bonds, paying a broker's charge of $\frac{1}{4}$ per cent on the proceeds of the gold and bonds sold, and on the face value of the bonds bought, and depositing the remainder to the credit of the Treasurer's transfer account. State the Treasurer's account with the Assistant Treasurer for the transaction on the frame beneath.

HISTORY.

22. What is the "Independent Treasury system," and why is it so called?
23. What was the date of the approval of the "legal-tender act," and why is the act so called?
24. Give the names of the Secretaries of the Treasury since March 4, 1861.

GOVERNMENT.

25. Describe, in the briefest and most general terms, the functions of the Auditors, the Comptrollers, the Register, the Secretary of the Treasury, and the Treasurer in the settlement and payment of accounts.
26. To whom is the power to coin money delegated, and to whom denied by the Constitution?
27. How only can money be constitutionally drawn from the Treasury?

GEOGRAPHY.

28. Mention the State or Territory in which each of the following towns is situated: Tucson, Santa Fe, Olympia, Charleston, Carson City, Boise City, and Denver.
29. Where is the island of San Juan, and to what nation does it belong?
30. The Government contract with Adams Express Company does not extend westward beyond Omaha and Nebraska City in Nebraska, and Atchison and Leavenworth in Kansas. Which of the following places are within, and which without, the territory covered by the contract: Detroit, Denver, Kansas City, Salt Lake City, St. Paul, Santa Fe, and New Orleans?

Examination No. 12—Promotion—To fill a vacancy in the position of Deputy Comptroller of the Currency, August 2, 1872.

PRELIMINARY.

Upon completing the answers to the questions, the candidate should note on the paper the exact time he has been engaged upon it and place it upon the examiner's desk.

The answers must be given immediately under the questions to which they pertain. (The questions from 1 to 6 inclusive, are the same as in the examination for admission. See No. 30.)

7. State in what division of the office you are now employed, and the character of the duties you perform.

ACCOUNTS.

8. The following were the resources and liabilities of all the national banks in the United States on October 2, 1871. Make a balanced statement of the same in the frame beneath:

Bills payable, \$4,528,191.12; specie, \$13,252,998.17; premiums paid, \$5,500,890.17; dividends unpaid, \$4,540,194.61; notes and bills rediscounted, \$3,964,552.57; three per cent certificates, \$27,502,069.81; loans and discounts, \$831,552,210.00; undivided profits, \$42,008,714.38; current expenses, \$6,153,370.29; capital stock, \$458,255,696.00; individual deposits, \$600,868,486.55; real estate, furniture, and fixtures, \$30,089,783.85; legal tenders and fractional currency, \$109,083,150.98; surplus fund, \$101,112,671.91; United States deposits, \$20,511,935.98; United States bonds to secure circulation, \$364,475,800.00; due to national banks, \$131,730,713.04; due from redeeming agents, \$86,878,608.84; United States bonds to secure deposits, \$28,087,500.00; checks and other cash items, \$14,058,268.86; United States bonds and securities on hand, \$17,753,650.00; due to State banks and bankers, \$40,211,911.67; stocks, bonds, and mortgages on hand, \$24,517,059.35; due from national banks, \$43,525,362.05; national bank notes outstanding, \$315,519,117.00; exchanges for clearing-house, \$101,165,854.52; deposits of United States disbursing officers, \$5,393,598.89; bills of national banks, \$14,197,653.00; State bank notes outstanding, \$1,921,056.00; and due from State banks and bankers, \$12,772,669.83.

ARITHMETICAL.

9. How much gold, at 114 $\frac{1}{2}$, must be sold to purchase \$213,350 in registered five-twenty bonds of 1862, at 115 $\frac{3}{4}$?

10. The legal-tender circulation of the United States is \$356,500,000. What is the amount of its depreciation relatively to gold when gold is at a premium of 14 $\frac{1}{4}$?

11. \$4,483.43 $\frac{3}{8}$ is the simple interest on \$143,215.25, at 7 per cent per annum, for what time, reckoning 360 days to the year?

12. The population of the United States is about 38,500,000—of the Eastern States, about 3,500,000; of the Middle States, about 8,900,000; of the Southern States, including the District of Columbia, about 9,100,000; and of the Western States and Territories, about 17,000,000. The amount of national currency authorized by law is \$354,000,000. If the apportionment should be made on the basis of population alone, to how much national-bank circulation would each section be entitled?

13. A bank offers to discount a note of \$101,515.62 $\frac{1}{2}$, payable three months after date, for either 6 per cent bank discount, or 6 $\frac{1}{4}$ per cent true discount. Which is the better offer, and how much would be saved by accepting it in preference to the other?

14. The following is a quarterly report of the resources and liabilities of a national bank in Albany, N. Y. Compute the lawful money reserve which it should have on hand, and state whether its reserve is more or less than the lawful amount, and give the amount of the excess or deficiency:

Resources.		Liabilities.	
Loans and discounts.....	\$522,024.91	Capital stock.....	\$200,000.00
Overdrafts.....	6,015.20	Surplus fund.....	100,000.00
U. S. bonds to secure circulation.....	198,000.00	Undivided profits.....	79,261.10
U. S. bonds to secure deposits.....	100,000.00	National bank notes outstanding ..	177,500.00
U. S. bonds and securities on hand.....		State bank notes outstanding.....	
Other stocks, bonds, and mortgages.....	8,400.00	Dividends unpaid.....	
Due from redeeming agents.....	246,041.98	Individual deposits.....	590,590.45
Due from other national banks.....	62,230.20	U. S. deposits.....	40,060.30
Due from State banks and bankers.....	3,461.77	Deposits of U. S. disbursing officers.....	1,460.02
Real estate, furniture, and fixtures.....	35,300.00	Due to national banks.....	169,716.21
Current expenses.....		Due to State banks and bankers.....	79,859.96
Premiums paid.....	6,986.79	Notes and bills rediscounted.....	
Checks and other cash items.....	70,971.35	Bills payable.....	
Exchanges for clearing house.....	67,348.06		
Bills of other national banks.....	7,693.00		
Fractional currency.....	3,974.78		
Specie.....			
Legal-tender notes.....	100,000.00		
Three per cent certificates.....			
Total.....	1,438,448.04	Total.....	1,438,448.04

ORTHOGRAPHY, SYNTAX, AND PUNCTUATION.

15. Copy the following and correct the orthography, syntax, and punctuation:

Up to this pint the effects of, a paper curincy is substancially the same wether they are convertable into speeci or not, it is wen the metels has been compleatly superceded and drove from cirkulacion that the difference between convertable and inconvertable paper begin to be oppurative. Wen the gold or sylver have all gone from cirkulacion and an equel quantety of paper have taken their place suppose that a stil further issu is supuraded the same ceries of phenomena recommence prices raise among the rest the price of gold and sylver artikles and they become an object as before to prokur coin in order to convert them into bulyon. There is no longer eny coin in cirkulacion but if the paper curincy are convertable coin may stil be obtained from the isuers in egschange for notes.

HISTORY.

16. Who was the first Secretary of the Treasury of the United States?
17. Name the Comptrollers of the Currency in the order of their incumbency.
18. When did the present suspension of specie payments take effect?
19. What was the proceeding known as "the removal of the deposits," and in the administration of what President did it occur?
20. What is the "Independent Treasury" system, why is it so called, and when did it go into operation?

GOVERNMENT.

21. Where must bills for raising the revenue of the United States originate?
22. To whom is the power to coin money delegated and to whom denied by the Constitution?
23. In what way only can money be drawn from the Treasury of the United States under the Constitution?
24. What only, under the Constitution, can the States make a tender in payment of debts?

GEOGRAPHY.

25. Name the States of the Union, giving the Eastern, the Middle, the Southern, the Western, and the Pacific States separately.

BANKING, GENERALLY.

26. Mention the distinctive features of the safety fund banking system, and the free banking system of the State of New York, and of the Suffolk bank system of the State of Massachusetts, or, if not familiar with those systems, describe that of any State with which you are acquainted.

27. What are the principal features of the business of a bank of circulation and deposit?

28. What are the functions of a clearing house for banks? Describe the mode of effecting clearances at the New York clearing house.

NATIONAL BANKING SYSTEM.

29. Give the dates of the approval of the national currency acts and principal amendments.

30. State concisely the distinctive features of the national banking system.

31. How much national currency was first authorized, how much can now be legally issued and on what security, and by whom and on what principle is it distributed among the several States and Territories?

32. Describe the process of organizing a national bank.

33. How, by whom, and for what period is the Comptroller of the Currency appointed, and how and by whom can he be removed?

34. In payment of what dues and demands is national currency receivable? Is it a legal tender in payment of debts?

35. What is the meaning of the term "lawful money reserve," and what are the requirements of law in regard to it?

36. By what is the rate of interest which a national bank may lawfully charge on a loan or a discount governed?

37. What reports are national banks required to make to the Comptroller of the Currency.

38. What are the requirements of law in regard to the surplus funds of national banks?

39. What security does the national banking system furnish to the holders of circulating notes of national banks; and what, if any, to their depositors and other creditors?

40. What are the steps which the law requires should precede the appointment of a receiver of a national bank?

41. For what violations of law is a national bank liable to forfeit its charter.

PRACTICE OF THE OFFICE.

42. Should "premiums paid" and "expenses" be classed as liabilities or as resources? Why?

43. Describe the papers required to be executed in organizing a national bank.

44. Describe the course which you would pursue in making an examination of the condition of a national bank.

LETTER AND BRIEF.

45. Write a letter to the Secretary of the Treasury, of not less than a page and a half in length, expressing your views concerning the national banking system, and pointing out what, in your opinion, are the advantages and defects of the system, and fold and brief it.

SUGGESTIONS BY PRESIDENT GRANT'S TREASURY BOARD.

There are eleven papers used in each examination, the subjects of which are as follows: (1) Letter and brief: the candidate is required to write a letter, of about one foolscap page in length, on a given subject, and to fold and brief it. (2) Addition: two exercises in simple addition. (3) Notation and enumeration of whole numbers and decimals: eight exercises. (4) Fractions: eight exercises in the addition, subtraction, multiplication, division, and mutual conversion of common and decimal fractions. (5) Arithmetic: six miscellaneous examples involving common and decimal fractions, percentage, discount, and simple interest. (6) Bookkeeping: a very few elementary questions and an exercise in journalizing. (7) Accounts: the statement of a simple account from items given. (8) Orthography: about twenty examples of false orthography for correction. (9) Syntax: ten or twelve examples of false syntax for correction. (10) Transcribing from a rough draft: a fair and legible copy of a rough draft of a letter is required; and (11) History, geography, and Government of the United States: five general questions upon each.

The first five papers will be given out in the morning at the beginning of the examination, and after their completion the remaining six papers will be given out. Candidates will be permitted to leave the examination room only after they have given up the first five papers, and before they have received the remaining six.

Any candidate who shall attempt to use books or manuscripts, either in the examination-room or elsewhere, during the hours of examination, or who shall copy from the papers of another, or permit his own papers to be copied, or receive or give assistance of any description, will expose himself to the penalty of having his papers thrown out, at the discretion of the Civil Service Commission.

The examinations for promotion turn very largely on questions pertaining to the duties, practice, and organization of the offices in which the candidates are employed. The weight and scope given to questions of this character by the different boards vary widely, but a general disposition is shown to introduce them whenever it can be done safely and judiciously. Great care is required to prepare questions of a kind which will not give an undue advantage to a portion of the competitors.

For positions requiring special kinds of knowledge the examinations are so shaped as to give a controlling weight, if not the whole weight, to questions which will test the possession of that knowledge. Among these may be mentioned the examination for principal bookkeeper in the office of the Treasury of the United States, which was almost purely technical. The candidates were thoroughly tested in their knowledge of the science of accounts generally and of the peculiar Treasury system of accounts, both by general questions and by practical examples similar to those arising in commercial bookkeeping and in the accounts of the Department. The result of the examination was perfectly satisfactory. This flexibility of the system is one of its greatest merits. It is often urged that, at any rate, the system can not be applied to candidates for positions requiring manual dexterity or quickness of the senses, as for instance experts in the handling of money and the detection of counterfeits. But there is no reason why candidates for such places may not be tested in the examination room, by requiring them to do there the very things they would be required to do in the Departments. The money to be counted, or the coin, mingled with counterfeits to be detected, may be actually placed before them and their relative expertness accurately determined by a practical test.

EXHIBIT 39.

MARKING RULES.

Rules used in marking the examination papers of candidates examined for promotion in the Treasury Department at the present time, December 24, 1892.

The general rules of the Civil Service Commission have been used by the Treasury board, though more liberality is used here than by the Central Board.

The letter and brief.—In marking this subject attention is given to three principal points, the fold and brief, the form, and the style. If the letter be folded and briefed in accordance with the terms of the circular on official communications issued by the Secretary of the Treasury on March 8, 1890, a credit of 25 is given. If the formal part of the letter, which includes the heading, the address, and the complimentary words at the close, are in accordance with the circular, a credit of 25 is given. If the subject-matter of the letter be grammatically expressed, be respectful in language, and adhere to the subject, a credit of 50 is given. Any deviations from the foregoing essentials are marked according to their gravity. It is possible, therefore, if a candidate adhere rigidly to the rules, for a credit of 100 on this subject to be attained.

Penmanship.—On this subject it is seldom a candidate is marked below 70, and very seldom so high as 90; and any multiple of 5 between these limits is given according to the regularity and the legibility of the exhibit. Should the other papers in an examination each receive a credit of 100, and if the penmanship were acceptable, the board of examiners, as a compliment to the candidate for his worthy efforts, would credit him 100 in penmanship, thus making it possible for a candidate to obtain a general average of 100.

Notation and numeration.—It will be observed by a reference to the text-books that there is no uniformity in the rules published for the reading and writing of numbers. The Board of Examiners insists that compound words should be joined with a hyphen; that the separatrix should differ from the comma, so that the whole number and the decimal can be absolutely distinguished, the one from the other; that the whole number and the fraction be not confounded, and when combined as mixed numbers should be expressed so that the words and figures may be readily interchanged; and that all expressions for denominate numbers be correctly translated. When the efforts of the candidate are approved a credit of 100 is given, and a deduction of 10 is made for each and every error.

Addition and subtraction.—When the candidate correctly adds and correctly subtracts a credit of 100 is given, and a deduction of 20 is made for each and every error. In view of the importance of this subject in treasury transactions, the Board of Examiners has insisted on accuracy, which may be attained by care on the part of the candidate, and has changed the deductions from 10 to 20.

Miscellaneous arithmetical questions.—In marking solutions of arithmetical problems a credit of 100 is given for correct methods, which produce correct results; and a deduction of 10 is made for each and every error in calculation, and a deduction of from 20 to 60 for errors in principle. The candidate is allowed to do his work in his own way; to select his own rule; and should he give the problem a different construction from that intended by the author, and should the language of the problem justify (when liberally construed) his view, he is given the benefit of the doubt. In solving problems involving computations of interest or discount the candidate may compute by any of the methods in use.

Accounts.—If the heading of an account be omitted a deduction of 25 is made, and a proportionate amount for errors in the heading; for errors in form, a deduction of from 5 to 10 is made; for each omitted item a deduction of 10 is made; for each transfer of items a deduction of from 5 to 10 is made; and for neglecting to take up a balance, or to bring down a balance, a deduction of 10 is made. There is also a deduction for an unclerical exhibit of the statement, according to its gravity.

Grammar.—Each question in grammar, or false syntax, is given 100 when the answer is correct; and deductions are made for errors in each answer in proportion to the number of errors in the test. When the candidate evades the test entirely, a deduction of 100 is made.

Criticism of a letter.—A credit of 100 is given for a correct translation, or a clean copy; and a deduction of from 2 to 5 is made for each and every omission.

Orthography.—When errors are made by the candidate in spelling test words a deduction of 5 is made for each and every error; but when the candidate makes errors in the words selected by himself in the other portions of the examination (excluding the criticism of the letter) a deduction of 5 is made for each and every error.

Dictation.—The Board of Examiners now applies this rule for marking dictations: The examiner, in reading, dictates the entire article, and includes the punctuation marks, capital letters, the paragraphs, the italics, when and how to insert leaders, and the form of the tabular work when used, and in general gives a credit of 100 for perfect work, and deducts from 1 to 5 from each and every deviation from the text, taken as the standard.

Tabulation of Treasury statistics.—When a candidate prepares the table in accordance with the instructions, and carefully fills it with the data before him, gives the table a proper heading, if neatly made, the credit of 100 is given, and from 5 to 10 is deducted for each and every error.

General information.—The Board of Examiners has always marked this subject liberally, giving the candidates much latitude in their construction of questions and in the answers submitted.

Departmental questions.—There has been much liberality in marking these questions, and heavy deductions are made only in the cases where gross errors are found.

Bureau or office questions.—As these questions are prepared in the several bureaus and the answers accompany the questions, a credit of 100 is given only when the candidate's answers are substantially in accord with the standard answers, and deductions are proportionate to the errors; and as this should relate to the work upon which the candidate has been engaged during the last year, and as he is supposed to have a technical knowledge of them, all deviations from an answer true in essential particulars are visited with heavy deductions.

Stenography and typewriting.—Examinations in these branches are optional. Speed is not demanded of the candidates, but accuracy is considered essential and is insisted upon. Errors are marked in proportion to their gravity.

Miscellaneous mathematics.—These questions are optional; the branch is selected by the candidate, and as the relative weight given is heavy, compared with other subjects, heavy deductions are made for errors.

Technical questions in office.—As these questions have the greatest relative weight in the examination, and as they are generally given the candidate to help retrieve ground lost on other subjects, the candidate is given 100 for technically correct answers, and heavy deductions are made for deviations from technical accuracy. The head of the office is consulted in all cases of this kind and his judgment determines the value of the answers given.

The foregoing rules apply generally in marking papers of candidates for clerkships of Classes 1 to 4; but for examinations for clerkships for Classes A to E, there is more liberality exercised in the marking, especially for the low grades.

When a question is of such a nature that the value of the mark is in the discretion of the examiner the candidate is always given the benefit of the doubt.

An effort is always made to make the marks uniform for all examinations of a kind; and it is believed that the tendency is in that direction.

EXHIBIT 40.

OFFICIAL COMMUNICATIONS.

Circular of March 8, 1890, providing official communication formulas.

The circular provides that attention is specifically called to the requirements of Department Circular No. 116, of 1887, which are to be carefully complied with, as follows:

"The following instructions, for the information and guidance of all the officials of this Department and the offices under its control, in regard to the size, preparation, initialing, folding, indorsing, referring, superimposing, transmitting, and addressing official communications are hereby promulgated in lieu of those issued May 26, 1881:

"1. The standard letter sheet shall be as nearly as possible 8 by 10 inches in size. The standard legal cap or foolscap shall be as nearly as possible 8 by 12½ inches in size.

"2. The standard authorities on spelling shall be Webster's Dictionary and the United States Postal Guide.

"3. Every communication received calling for information shall be answered, unless the sender of it has been otherwise formally notified of its receipt and disposal.

"4. Every communication prepared shall be paged, and shall be formulated in the following manner:

The Department or office where written,

The place where written,

The date when written.

The name of the person or office addressed,

The title, if any, of the person addressed,

The residence of the person addressed.

"Sir (or Madam):

(The subject-matter.)

Respectfully, yours (or submitted),

The signature of the writer,

His official title, if any.

"5. No blank sheet shall be attached or filed with any letter, report, or paper.

"6. There shall be placed on all communications the initials of the principal officer of the division, bureau, or office in which such communications are written.

"7. The initials found on any letter, report, or paper shall be referred to in the answer to it.

"8. All papers shall be so folded, from the bottom to the top of the page, as to conform as nearly as possible to the standard size, which is 3½ inches in width by 8 inches in length.

"9. The first indorsement upon any communication shall commence 1 inch from the top, writing from the free edge of the fold, and shall be formulated as follows:

"The Department or office where the communication was written.

"The place where the communication was written.

"The date when the communication was written.

"The name of the writer.

"Title of the office or officer.

"A brief of the subject-matter, showing all the separate parts and the names of persons and firms referred to. (See next page.)

"10. Indorsements shall be placed in regular sequence or chronological order.

"11. The receiving-date stamp or mark of any office, bureau, or division shall be placed immediately following the last indorsement, reference, or stamp, and must not be superimposed upon it.

"12. A reference shall follow the matter immediately preceding it, but if it be necessary to carry it to the next side of the fold, the word 'over' must be placed at the bottom of the last.

"13. No paper shall be attached in any way for additional indorsement or reference until the whole back of the letter sheet is covered, and then, if necessary, a sheet 3½ by 8 inches, with a flap for attachment, may be fastened in such manner as not to cover a previous indorsement, reference, or date.

"14. In forwarding reports, accounts, certificates of deposit, or papers of like character, no letter of transmittal shall be sent, unless it contains additional information or explanation."

REPORT ON THE FINANCES.

EXHIBIT 41.

OFFICIAL BRIEFING.

FOLD AND BRIEF OF A STANDARD LETTER-SHEET, 8 BY 10 INCHES IN SIZE.

(Stamp here.)

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., March 8, 1890.

Hon. WILLIAM WINDOM,
Secretary.

Instructions for the information and guidance of all the officials of the Treasury Department, and the offices under its control, in regard to the size, preparation, initialing, folding, indorsing, referring, superimposing, transmitting, and addressing official communications.

Number of inclosures, —

(The upper edge of the last sheet.)

(The edge of the first fold.)

EXHIBIT No. 42.

THE SOLDIER'S AVERAGE.

In the competitive examinations under the new rules and regulations of the Treasury Department, when the civilian and the soldier have attained the same mark, the complimentary credit given for services in the war of the rebellion on the Union side when the soldier was honorably discharged, would make the relative general averages appear as follows for the averages assumed:

If the civilian attained 1, the soldier would be given 10.

If the civilian attained 12, the soldier would be given 20.

If the civilian attained 23, the soldier would be given 30.

If the civilian attained 34, the soldier would be given 40.

If the civilian attained 45, the soldier would be given 50.

If the civilian attained 56, the soldier would be given 60.

If the civilian attained 67, the soldier would be given 70.

If the civilian attained 78, the soldier would be given 80.

If the civilian attained 89, the soldier would be given 90.

If the civilian attained 100, the soldier would be given 100.

For the intermediate numbers the different averages would be in like proportion; and would be found by adding 1000 to the sum of the products and then dividing by 110.

Under this plan the soldier when all other things are equal is always ahead and will be given the promotion.