

It ought to be remembered, that a considerable part of what are stated as expenses of collection, consist of the salaries and commissions of the supervisors and inspectors. These are principally officers of control and general superintendence; under any system of revenue operating through the interior country, an equal number of officers of this description must be maintained; a reduction of the existing duties would produce but little diminution of this part of the expense; and with a small augmentation of compensations, and a provision for defraying the expenses of clerkship, the same officers would be adequate to the superintendence of the most extended system of revenue.

The Secretary is of opinion that the following arrangement would promote the public interests:

1st. To allow the following sums to the supervisors of districts, for clerk hire in the respective offices, viz:

To the supervisors of the districts of Massachusetts, New York, Pennsylvania, Maryland, Virginia, North Carolina, and South Carolina, eight hundred dollars per annum, each.

To the supervisors of the districts of New Hampshire, Rhode Island, Connecticut, New Jersey and Georgia, four hundred dollars per annum, each.

To the supervisors of the districts of Vermont, Delaware, Ohio, and Tennessee, three hundred dollars per annum, each.

To establish the commissions of all the supervisors at one and a half per centum on the product of all the internal revenues now established, in addition to their present salaries.

2d. To allow to each of the inspectors of surveys, for clerk hire in their respective offices, two hundred dollars per annum, each.

To establish the commissions of all the inspectors of surveys, at one and one half per centum on the product of all the internal revenues now established, and by them respectively received, in addition to their present salaries.

3d. To establish the commissions of the collectors of the revenue at seven per centum, on the product of the internal revenues now established, and by them respectively received, in addition to the fund authorized to be distributed to the collectors and auxiliary officers, as yearly compensations; except that, in the districts of Massachusetts and Rhode Island, the commissions on the revenue from spirits distilled from foreign materials in cities, towns, and villages, may be restricted to four per centum.

4th. To direct that all officers employed in the collection of the internal revenues shall give bonds, with sureties, for the faithful execution of their trusts, and to provide a summary mode for the recovery of money from delinquents.

It is proposed that the fees for granting certificates to accompany spirits, wines, and teas, and for marking and gauging casks and packages, should be continued as at present, and that reasonable charges for printing, stationary, and postage, should be allowed.

The sums proposed to be allowed for clerk hire, are less than the expenditures which the public service will require for this object in several districts, particularly in Massachusetts, Pennsylvania, and Virginia; it is believed, however, that the proposed addition to the rate of commissions will compensate for the deficiency. An uniform rate of commission to each grade of officers, except in Massachusetts and Rhode Island, where considerable sums are collected from large distilleries, is suggested, to obviate an inconvenient complexity, which, by occasioning errors, retards the settlement of the accounts.

It is believed that, if the compensations now proposed should be established, the expenses of collecting the internal revenues would but little exceed the average proportion which attends the collection of the revenue on imports in other districts than Boston, New York, Philadelphia, Baltimore, and Charleston. In this estimate the fees paid by merchants, which do not appear in the public accounts, are, however, included.

The Secretary submits it as his opinion, that an augmentation of compensation, such as is proposed, is necessary to prevent the greatest embarrassments. Such of the officers as have strictly and fully discharged their duties, have derived little or no emolument from their services. Though it is believed to be generally true that no instance can be mentioned where, in this country, services of equal difficulty and extent have been performed for so little emolument as by the officers of the internal revenue, yet, it is certain that the degrees of exertion have been unequal; that the accounts have, in some instances, remained too long without settlement, or have been imperfectly stated, in consequence of inability on the part of the officers to support, without personal sacrifices, such expenses, in relation to their offices, as the good of the service has required. Specific allowances for the expenses of clerkship will probably remedy an evil from which much loss and disorder are to be apprehended.

All which is most respectfully submitted, by

OLIVER WOLCOTE, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *April 17th, 1798.*

5th CONGRESS.]

No. 133.

[2d SESSION.]

ADDITIONAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 1, 1798.

Mr. HARPER made the following report:

The Committee of Ways and Means, instructed to inquire whether any, and what, additional revenues will be wanted for the public service, having taken the subject into consideration, report:

That, in their opinion, it will be necessary to raise the sum of two millions of dollars by a tax on lands, houses, and slaves, to be apportioned among the several States, according to the constitutional rule, and on the basis of the last census; the mode of assessment and collection to be uniform throughout the United States.

This opinion they have founded on a view of the probable amount of the ordinary expenditure of the present year, and of revenue from the existing taxes, presented by certain statements from the Secretary of the Treasury, which, together with the letter of the committee to him on that subject, and his answer, are subjoined to this report.

From these statements it appears, that the ordinary expenditure of the present year, making an allowance of one hundred thousand dollars for occasional grants, and one hundred and thirty thousand for reimbursing the unfunded registered debt, and the payment of old accounts, will amount to six millions nine hundred and twenty-six thousand four hundred and sixty dollars.

And that the revenue from existing taxes, stating the impost and tonnage duties at seven millions of dollars, and the internal duties at seven hundred thousand dollars, will amount to eight million eleven thousand eight hundred and ninety-seven dollars.

The impost and tonnage are stated at something more than five hundred thousand dollars below the actual receipts of last year, which were seven million five hundred and forty-nine thousand six hundred and forty-nine dollars; an abatement which the Secretary has thought it prudent to make, on account of the effects likely to be produced on this great branch of the revenue by the depredations on our commerce. The internal revenues are stated higher, by a sum of one hundred and twenty five thousand dollars, than the actual receipts of the last year which

were five hundred and seventy-five thousand four hundred and ninety-one dollars; this increase the Secretary supposes may be expected from an improved mode of collection.

The stamp duties are stated at two hundred thousand dollars, annually; an estimate which the committee conceive to be sufficiently moderate.

Taking the total amount of revenue, from all the present branches of it, to be eight million eleven thousand eight hundred and ninety-seven dollars, as above stated, and deducting that of ordinary expenditure, taken at six millions nine hundred and twenty-six thousand four hundred and sixty dollars, there will be a clear surplus, in the present year, of one million eighty-five thousand four hundred and thirty-seven dollars, which, if left unappropriated, would go to the discharge of the public debt, but may be applied towards defraying the extraordinary expenses voted during the present session.

These expenses consist of the following items: Fortifications, three hundred and forty thousand dollars. Fabrication, or purchase of arms, cannon, and military stores, nine hundred thousand dollars. Naval armament, nine hundred and fifty thousand dollars. New regiment of artillery, one hundred and seventy-two thousand one hundred and forty-three dollars. Making an aggregate of two millions three hundred and sixty-two thousand one hundred and forty-two dollars.

To this it will be proper to add a sum, probably not exceeding forty thousand dollars, for quartermaster's and contingent expenses attending the new regiment of artillery; and, should the bill, now before the House, for providing galleys, be agreed to, an expense of eighty thousand dollars will be incurred on that account. These two sums, added to the former, will raise the aggregate of extraordinary expenses to two millions four hundred and eighty-two thousand one hundred and forty-two dollars.

The committee have not taken into view the expenses which may be incurred for the military defence of the country, either by a provisional army, or detachments of militia. It is certain, however, that, whichever of those modes may be preferred, a considerable expense, in case of actual service, must be incurred: it will be for the House to decide, how far a provision for this expense ought now to be contemplated.

Neither have the committee taken into their estimate a provision for the deferred debt; the interest and extinguishing annuity on which, amounting to one million one hundred and forty-six thousand three hundred and seventy dollars, will become payable in the year 1801; nor for the heavy instalments on the foreign debt, which will become due in the years 1802, 1803, and 1804. But they conceive it is of use to state, that those instalments, joined to the interest, which, in this year, are only six hundred thousand and forty-one dollars, will amount, in the year 1802, to one million nine hundred and one thousand nine hundred and thirty-one dollars; in the year 1803, to two millions six hundred and forty-one thousand four hundred and fifty-three dollars; and in the year 1804, to two millions fifty-two thousand six hundred and twenty-three dollars; after which, they decline to one million thirteen thousand two hundred and thirty-two dollars, in the year 1807; and to two hundred and fifty-four thousand five hundred and twenty dollars, in 1809, when the debt will be extinguished. Hence it appears that, in the year 1801, the ordinary expense will be increased one million one hundred and forty-six thousand three hundred and seventy dollars; and, in the year 1803, to the amount of three millions seven hundred and eighty-seven thousand eight hundred and twenty three dollars, being the sums payable in that year on the foreign and deferred debts; which sums it will be necessary to provide, in those years, above the amount of the present ordinary expenditure.

To meet the above mentioned extraordinary expenses, amounting to two millions four hundred and eighty-two thousand one hundred and forty-two dollars, Congress has no present funds, beyond the surplus already stated, and amounting to one million eighty-five thousand four hundred and thirty-seven dollars, which, being deducted from the aggregate of extraordinary expenses, leaves a balance of one million three hundred and ninety-six thousand seven hundred and five dollars to be provided by new revenue.

The committee would also observe, that two instalments on the debts to the Bank of the United States, amounting to four hundred thousand dollars, and not continued on loan, will become due on the 31st of December, in the present year. It will be for the House to consider how far provision for the discharge of those instalments ought now to be made. Should such provision be considered as necessary, it will raise the amount to be provided for by new revenues, to the sum of one million seven hundred and ninety-six thousand seven hundred and five dollars.

This sum, it will be observed, falls considerably short of the proposed tax; but, in the present situation of the country, with such probability of increased expenses, such possibility, not to say probability, of defalcation in the greatest branch of the present revenue, the impost and tonnage duty, and the certainty of a great augmentation in the ordinary expenses, by the deferred debt, and the increasing instalments of the foreign debt, the Committee do not think it safe to contemplate an additional revenue, from permanent sources of taxation, to a less amount than two millions of dollars.

On this view of the subject, they submit to the House the following resolutions:

1. *Resolved*, That it will be expedient to raise an additional revenue of — dollars, annually, by a direct tax.
2. *Resolved*, That the said tax ought to be laid, by uniform assessment, on lands, houses and slaves.
3. *Resolved*, That the apportionment of the said tax ought to be made among the several States, according to their respective number of inhabitants, as ascertained by the last census.

COMMITTEE ROOM, April 21, 1798.

SIR:

By desire of the Committee of Ways and Means, and for their use, I have the honor to request from you the following information, as speedily as circumstances may permit.

1. An account of receipts and expenditures for the last quarter of the last year, and of the surplus of revenue for the last year beyond the appropriations and actual expenditure.
2. A statement of the account between the United States, and the Bank, as it now stands; more especially with respect to the reimbursement of former loans.
3. The probability of obtaining from the bank, temporary loans, in anticipation of new revenue; suppose to the amount of 2,000,000 of dollars; the revenue to be raised by direct taxes.
4. The probability of obtaining from the banks, or individuals, permanent loans, for the current service of the year, on the basis of new revenues, with an efficient sinking fund. Suppose the loans to amount to 5,000,000 in irredeemable stock, at 6 per cent., and the sinking fund to 1,000,000, to be applied quarterly in the purchase of old and new stock, except the present six per cents; and aided by an adequate provision for supplying deficiencies in former revenue.
5. An estimate of the ordinary expense and revenue of the current year: meaning, by ordinary expense, all expenditures other than those for defence; and by ordinary revenue, that to arise from the present existing taxes of every kind.

With the greatest respect, I have the honor to be, sir, your very humble servant,

ROBERT G. HARPER.

Hon. Mr. WOLCOTT.

TREASURY DEPARTMENT, April 27, 1798.

SIR:

In compliance with the letter which you did me the honor to write on the 21st instant, I herewith transmit, for the use of the Committee of Ways and Means, the following statements:

- 1st. A prospective view of the revenue and expenditure of the United States for the entire year 1798, being an estimate of the ordinary expenditure of the United States, under existing laws, and the probable product of taxes of every kind.

2d. A statement of the actual receipts and expenditures of the United States, during the last quarter of the year 1797.

3d. A like statement of receipts and expenditures during the first quarter of the present year, which, though not finally adjusted, are presumed to be correctly exhibited.

4th. A statement of the balances which remained unexpended of certain appropriations for the current service, on the 30th of September, and 31st of December, 1797, and 31st of March, 1798.

5th. A statement of the loans obtained from the Bank of the United States, and the sums which remain unpaid.

The statements before mentioned comprise all the information required by the committee, and exhibit, in a connected series, the principal results of the operations of this Department, subsequent to those stated in the documents which accompanied my report of the 8th of December, 1797, to the first of the present month.

It is the duty of the commissioners of the sinking fund to apply to the reduction of the public debt all surplusses of the revenue of the United States, which remain at the end of any calendar year, beyond the amount of the appropriations charged upon the said revenues, and which, during the session of Congress next thereafter, are not otherwise appropriated, or reserved by law. In pursuance of this direction, upwards of one million and nine hundred thousand dollars were applied of the proceeds of revenue, to the reduction of the public debt, in the year 1797. The sums which remained in the treasury, were necessarily reserved for the current service; there cannot, therefore, be stated any surplus of revenue, for the last year, as a fund for new appropriations; the probable surplus of the present year above the sums which will be required for the foreign debt, the reimbursement of domestic six per cent. stock, and the support of existing establishments, is stated in the account numbered I.

I entertain no doubt that the Bank of the United States will readily consent to continue the loans which they have made to the United States, and I feel entire confidence that funds can be obtained in anticipation of any solid revenues which can be established.

It is not easy to form a certain opinion of the sum, which can immediately be obtained on permanent loans, nor of the expense which will attend them. The United States are unquestionably entitled to credit on the most advantageous terms; the instalments in Holland, which became due prior to the present year, have been discharged; effectual remittances for the sums which will be payable before December next, have been assured; the sums of stock which are offered for sale are not considerable; there is no ground for distrusting the public ability or good faith; the present prices of stock are not considered as indications of distrust, but of the high value of money at the present time. Assurances have been received, from wealthy and influential men, that they will assist the United States with new loans, on reasonable terms. On these grounds, I conceive myself justifiable in expressing an opinion, that the public credit will afford resources adequate to any exigency which can be reasonably contemplated.

But to the success of new loans, and especially as a security against a too common abuse of the funding system, it is of the utmost importance to establish competent funds for the reimbursement, in a reasonable time, of any capitals which may be borrowed. The provision of a sinking fund, as mentioned in your letter, ought, therefore, to be considered as an indispensable requisite.

I have the honor to be, with perfect respect, sir, your obedient servant,

OLIVER WOLCOTT, *Secretary of the Treasury.*

Thé Hon. ROBERT GOODLOE HARPER, Esq.

Chairman of the Committee of Ways and Means.

<i>An estimate of the Expenditures of the United States, for the year 1798.</i>	Amount.	Total.
<i>For the Foreign debt, due in Amsterdam and Antwerp.</i>		
One year's interest on 27,500,000 guilders, calculated, according to the different contracts, at four, four and a half, and five per centum per annum, is	1,285,250	
First instalment of one million of guilders, obtained by a contract dated June 1st, 1784,	200,000	
Charges and commissions, estimated at	14,852 10	
	1,500,102 10	
Which sum of guilders, 1,500,102 10, estimated at 40 cents per guilder, amounts to		\$600,041 00
<i>For the domestic, funded, and unfunded debts.</i>		
Interest and reimbursement on \$29,430,423 61, of six per cent. stock, at 8 per cent.	\$2,354,433 88	
Interest on \$19,638,940 13, of three per cent. stock, at three per cent.	589,168 20	
Interest on \$1,848,900, of five and a half per cent stock, at five and a half per cent.	101,689 50	
Interest on \$176,000, of four and a half per cent. stock, at four and a half per cent.	7,920 00	
Interest on \$80,000, of new funded six per cent. stock, at six per cent.	4,800 00	
Interest on \$85,151 60, of the unfunded debt, being the amount on the first of Jan. 1798, calculated at six per cent.	5,109 09	
Amounting, in the whole, to		3,063,120 67
<i>For the interest on temporary loans.</i>		
On \$1,400,000, obtained of the Bank of the United States, at five per cent. per ann.	\$70,000	
On \$2,440,000, obtained of the said bank, at six per cent. per annum,	146,400	
		216,400 00
<i>Calculated upon the establishments which existed prior to the said year.</i>		
For the civil list,	\$460,227 41	
For the payment of annuities and grants,	1,863 33	
For the mint establishment,	11,700 00	
For diplomatic expenses,	103,650 00	
For the military establishment, viz:		
A sum equal to the expenditure of the year 1797,	\$1,069,247 03	
To which add the sum reported for deficiencies, on the 7th February, 1798,	164,165 95	
	1,233,412 98	
For military pensions,	93,400 00	
For the naval department, being a sum estimated for the pay and subsistence of the officers and men, and the repairs of the frigates, for one year,	373,645 00	
For the annual support of light-houses, and other establishments for the security of navigation, including the annual support of such new erections as are understood to be contemplated,	40,000 00	
For the annual expenditures required by the treaty with the Dey and Regency of Algiers, viz:		
The sum appropriated by the act of May 6th, 1796,	\$24,000	
To which is to be added, extra expenses incident to the purchase and transportation of certain articles, in consequence of the war in Europe, estimated at	48,000	
	72,000 00	
For Indian treaties,	11,000 00	
		2,400,898 72
<i>The following expenses, though not of a permanent nature, are necessary to be introduced into an estimate for the present year.</i>		
For the erecting new light-houses, beacons, buoys, and public piers,	\$40,000	
For the expenses incident to the treaties with Great Britain and Spain,	376,000	
For reimbursing the unfunded and registered debts, and the payment of old accounts, as proposed in the report of the Secretary of the Treasury, dated January 8, 1798,	130,000	
		546,000 00
For grants which may be made by Congress, and for deficiencies and errors in the general estimate now made, it appears proper to add at least.		100,000 00
Total expenditure,		\$6,926,460 39
Balance, being an estimated excess of revenue above the estimated expenditure for the year 1798, which will be applicable to the further reduction of the public debt, if not otherwise appropriated,		1,085,437 45
		<u>\$8,011,897 84</u>

<i>An estimate of the Revenue of the United States, for the year 1798.</i>				Dolls. Cents.
<i>From duties on Imports and Tonnage.</i>				
The actual receipts during the three last years have been, viz:				
	Actual receipts in 1795	Actual receipts in 1796.	Actual receipts in 1797.	
First quarter, from January 1, to March 31,	\$1,224,449 28	\$1,177,882 13	\$1,434,186 06	
Second quarter, from April 1, to June 30,	1,623,930 84	1,680,128 25	2,337,935 80	
Third quarter, from July 1, to September 30,	1,385,666 14	1,923,011 26	1,794,600 25	
Fourth quarter, from October 1, to December 31,	1,354,915 00	1,786,966 30	1,982,927 54	
	\$5,588,961 26	\$6,567,987 94	\$7,549,649 65	
The actual receipts, during the first quarter of 1798, amounted to				\$1,901,789 82
From the foregoing data it is presumed that, notwithstanding captures, the revenue from duties on imports and tonnage, during the year 1798, may be calculated at				\$7,000,000 00
<i>From duties on domestic distilled spirits, stills, sales at auction, licences for selling foreign spirits and wines, by retail, refined sugar, and on carriages.</i>				
The actual receipts during the three last years have been viz:				
	Actual receipts in 1795.	Actual receipts in 1796.	Actual receipts in 1797.	
First quarter, from January 1, to March 31,	\$59,537 52	119,458 75	\$142,108 58	
Second quarter, from April 1, to June 30,	91,164 04	97,151 95	140,557 42	
Third quarter, from July 1, to September 30,	59,614 62	125,729 43	155,436 08	
Fourth quarter, from October 1, to December 31,	127,239 18	132,949 47	137,389 37	
	\$337,255 36	\$475,289 60	\$575,491 45	
The actual receipts, during the first quarter of the year 1798, amounted to				\$173,158 63
It is probable that the internal revenues may be increased by measures for improving the collection; those above mentioned, for the year 1798, are calculated at				\$700,000
To which may be added, for stamp duties, during six months,				100,000
Making, in the whole,				800,000 00
From revenue on the postage of letters,				50,000 00
From fees on letters patent,				1,400 00
From the proceeds of that part of the sinking fund which consists of interest and stock, purchased as redeemed,				89,457 84
From dividends on 2,220 shares of capital stock of the Bank of the United States, belonging to the United States, calculated at thirty-two dollars per share,				71,040 00
Total revenue,				\$8,011,897 84

TREASURY DEPARTMENT, 27th April, 1798.

OLIVER WOLCOTT, *Secretary of the Treasury.*

Dr. { *Account of receipts and expenditures of the United States, commencing on the first of October, and ending on the 31st of December, 1797.* } Cr.

Civil department, - - - - -	\$106,662 37	1797.	By balance in the hands of the	
Treaties with the Mediterranean Powers, - - - - -	198,523 20	Oct. 1.	Treas. this day, 1,829,246 26	
Diplomatic department, - - - - -	17,666 66		Deduct warrants	
Mint establishment, - - - - -	5,000 00		drawn on him	
Support and erection of light-houses, - - - - -	2,831 42		before 1st Oct.	
Miscellaneous expenses, - - - - -	868 08		1797, which re-	
Trading houses with the Indians, - - - - -	10,000 00		mained unpaid	
Military department, - - - - -	174,286 72		on that day, 3,390 00	
Naval department, - - - - -	65,052 12			
Fortifications of ports and harbors, - - - - -	20,018 89		Balance subject to warrants, \$1,825,856 26	
Protection of American seamen, - - - - -	5,000 00		For amount of receipts into the	
Annuities and grants, - - - - -	418 33		treasury, from duties on mer-	
Military pensions, - - - - -	8,147 61		chandise and tonnage, 1,982,927 54	
Interest on the domestic debt, and reimbursement			For duties on spirits distilled	
of six per cent. stock bearing a present in-			in the United States, and on	
terest, \$970,296 74			stills, on sales at auction,	
Reimbursement of the six per cent.			licences for selling wines	
stock, out of moneys arising from			and spirituous liquors, by re-	
debts due to the United States under			tail, on carriages for the con-	
the late Government, 17,714 95			veyance of persons, on re-	
Reimbursement out of moneys arising			finned sugar, and on snuff	
from the sale of public lands, 88,376 73			and snuff mills, - - - - -	137,389 37
	1,076,388 42		For postage of letters, - - - - -	32,500 00
Dutch debt, - - - - -	319,324 04		For six per cent. stock, sold	
Spanish treaty, - - - - -	4,764 20		by the bank of New York, 70,000 00	
British treaty, - - - - -	54,000 00		Public lands sold at Pittsburg, 47,856 20	
Treaty with Algiers, - - - - -	70,000 00		Fees on letters patent, 360 00	
Treaty with Indians, - - - - -	9,500 00		Fees on land patents, 126 00	
Interest on domestic loans, - - - - -	9,000 00		Cents, and half cents, coined	
Payment of agents, under the sixth article of the			at the Mint, - - - - -	4,860 00
British treaty, - - - - -	1,709 23		From Willings and Francis,	
Temporary domestic loans, Bank of the United			contractors for supplying	
States, in payment of the following loans, viz:}]			salt-petre, for the principal,	
On account of a loan of two millions,			and part of the interest of a	
made in pursuance of "An act for			sum advanced them, 47,111 54	
incorporating the subscribers to the				
Bank of the U. States," and paid				
agreeably to "An act making pro-				
vision for the payment of certain				
debts of the United States," passed				
the 31st May, 1796, \$200,000 00				
On account of a loan of eight hundred				
thousand dolls. obtained 5th March,				
1795, pursuant to an act passed the				
21st Feb. 1795, 200,000 00				
On account of a loan of five hundred				
thousand dollars, obtained 24th				
March, 1795, pursuant to "An act				
making further appropriations for the				
military and naval establishments,"				
&c. passed the 3d March, 1795, 230,000 00				
On account of a loan of two hundred				
thousand dollars, obtained 31st De-				
cember, 1794, pursuant to "An act				
authorizing a loan of two hundred				
thousand dollars," passed the 18th				
December, 1794, 270,000 00				
In full of a loan of three hundred and				
twenty thousand dollars, obtained				
from the Bank of New York, the				
16th Aug. 1796, pursuant to "An act				
making provision for the payment of				
certain debts of the United States,				
passed 31st May, 1796, 70,000 00				
	970,000 00			
Balance in the hands of the treasurer,				
on the 1st January, 1798, \$1,021,899 04				
From which deduct warrants remain-				
ing unpaid on that day, which are				
charged as expenditures in this				
statement, 2,073 42				
Balance subject to warrants, - - - - -	1,019,825 62			
	\$4,148,986 91			
				\$4,148,986 91

TREASURY DEPARTMENT, 27th April, 1798,

OLIVER WOLCOTT, Secretary of the Treasury.

Account of receipts and expenditures of the United States, commencing on the 1st of January, 1798, and ending on the 31st of March following.

EXPENDITURES.

Civil department,	-	-	-	-	-	-	-	-	\$137,688 51
Treaties with Mediterranean Powers,	-	-	-	-	-	-	-	-	15,231 96
Diplomatic department,	-	-	-	-	-	-	-	-	9,000 00
Support and erection of light-houses,	-	-	-	-	-	-	-	-	1,782 02
Miscellaneous expenses,	-	-	-	-	-	-	-	-	15,002 73
Military department,	-	-	-	-	-	-	-	-	409,632 09
Naval department,	-	-	-	-	-	-	-	-	59,000 00
Fortification of ports and harbors,	-	-	-	-	-	-	-	-	7,640 87
Protection of American seamen,	-	-	-	-	-	-	-	-	3,000 00
Annuities and grants,	-	-	-	-	-	-	-	-	830 00
Military pensions,	-	-	-	-	-	-	-	-	48,615 30
Interest on the domestic debt, and reimbursement of six per cent. stock bearing a present interest,	-	-	-	-	-	-	-	-	709,340 98
Interest on domestic loans,	-	-	-	-	-	-	-	-	121,437 50
Dutch debt,	-	-	-	-	-	-	-	-	50,362 82
British treaty,	-	-	-	-	-	-	-	-	1,520 48
Paying agents under the 6th article,	-	-	-	-	-	-	-	-	2,150 00
Paying awards under the 7th article,	-	-	-	-	-	-	-	-	21,884 88
Contingent expenses of government,	-	-	-	-	-	-	-	-	307 53
Defraying the expenses of prize causes,	-	-	-	-	-	-	-	-	5,200 00
Debts due to foreign officers,	-	-	-	-	-	-	-	-	22,798 45
									<u>\$1,641,426 12</u>
Balance in the treasury on the 1st April, 1798, subject to warrants,	-	-	-	-	-	-	-	-	1,521,745 17
									<u>\$3,163,171 29</u>

RECEIPTS.

January 1st, 1798.

By amount of balance in the hands of the Treasurer, this day,	-	-	-	-	-	-	-	-	\$1,021,899 04
Deduct warrants drawn on him before 1st January, 1798, which remain unpaid on that day,	-	-	-	-	-	-	-	-	2,073 42
Balance subject to warrants,	-	-	-	-	-	-	-	-	1,019,825 62
By amount of receipts into the treasury, from duties on merchandise and tonnage,	-	-	-	-	-	-	-	-	1,901,789 82
By duties on spirits distilled in the United States, and on stills, on sales at auction, licences for selling wines and spirituous liquors, by retail, on carriages for the conveyance of persons; on refined sugar, and on snuff and snuff mills,	-	-	-	-	-	-	-	-	173,158 63
By postage of letters,	-	-	-	-	-	-	-	-	14,500 00
By public lands sold at Pittsburg,	-	-	-	-	-	-	-	-	393 32
By fees on letters patent,	-	-	-	-	-	-	-	-	270 00
By fees on land patents,	-	-	-	-	-	-	-	-	144 00
By cents and half-cents coined at the mint,	-	-	-	-	-	-	-	-	670 00
By dividends on capital stock in the Bank of the United States, due 31st December, 1797,	-	-	-	-	-	-	-	-	44,400 00
By Timothy Pickering, late quartermaster general,	-	-	-	-	-	-	-	-	3,878 86
By Edward Carrington, late deputy quartermaster general,	-	-	-	-	-	-	-	-	2,831 82
By ditto, late marshal for the district of Virginia,	-	-	-	-	-	-	-	-	51 75
By Sharp Delany, late agent for paying the invalid pensioners in the State of Pennsylvania,	-	-	-	-	-	-	-	-	1,087 68
By Tench Coxe, late commissioner of the revenue, and agent for defraying certain expenses incident to the light-house establishment,	-	-	-	-	-	-	-	-	159 98
By Zaccheus Biggs, late agent for purchasing spirits for the army,	-	-	-	-	-	-	-	-	9 81
									<u>8,019 90 00</u>
									<u>\$3,163,171 29</u>

TREASURY DEPARTMENT, 27th April, 1798.

OLIVER WOLCOTT, *Secretary of the Treasury.*

Statement shewing the Balances of certain Appropriations on the 30th September and 31st December, 1797, and also on the 31st of March, 1798.

	Balances of Appropriations on September 30, 1797.	Expenditures in the quarter ending Decem. 31, 1797	Balances of Appropriations on December 31, 1797.	Appropriations made in the quarter ending March 31, 1798.	Total amount of balances on Dec. 31, 1797, and of appropriations made in the quarter ending 31st March, 1798.	Expenditures in the quarter ending March 31, 1798.	Balances for Appropriations on April 1, 1798.
Civil Department,							
Add amount of fines, penalties, &c. appropriated for expenses of marshals, &c.	\$1,756 95	} 106,662 37	280,312 76	457,127 41	737,440 17	} 137,688 51	599,803 41
Amount of repayments,	19 80						
	1,776 75				51 75		
Military department,	508,363 15	} 174,286 72	381,187 97	200,000 00	581,187 97	} 408,632 09	172,565 69
Add amount of repayments,	47,111 54				9 81		
Mint establishment,	18,595 98	} 5,000 00	23,668 68	11,700 00	45,478 72	-	45,478 72
Add amount of cents and half cents paid into the treasury, and re-appropriated by act of May 27, 1796,	10,072 40						
Naval department,	196,554 01	} 65,052 12	131,501 89	394,712 00	526,213 89	59,000 00	467,213 89
Annuities and grants	3,098 88						
Light house establishment,	71,958 45	} 2,831 42	69,127 03	56,505 12	125,632 15	830 00	5,313 88
Add amount of repayments,							
Miscellaneous expenses,	\$38,660 58				159 98	} -1,782 02	124,010 11
Deduct this sum, carried to the credit of treaties made with Mediterranean Powers,	2,000 00						
	36,660 58	868 08	35,792 50	19,310 16	55,102 66	15,002 73	40,099 93
Diplomatic department,	83,162 56	17,666 66	65,495 90	73,650 00	139,145 90	9,000 00	130,145 90
British treaty,	66,360 46	54,000 00	12,360 46	12,000 00	24,360 46	1,520 48	22,839 98
Algerine treaty,	81,246 63	70,000 00	11,246 63	-	11,246 63	-	11,246 63
Spanish treaty,	4,764 20	4,764 20	-	12,000 00	12,000 00	-	12,000 00
Indian treaty,	12,500 00	9,500 00	3,000 00	-	3,000 00	-	3,000 00
Treaties with Mediterranean Powers,	\$366,289 29						
Add this sum, brought from miscellaneous expenses, November 1, 1797,	2,000 00						
	368,289 29	198,523 20	169,766 09	-	169,766 09	15,231 96	154,554 13
Fortifications of ports and harbors,	125,343 69	20,018 89	105,324 80	-	105,324 80	7,640 87	97,683 93
Contingent expenses of Government,	15,491 03	-	15,491 03	-	15,491 03	307 53	15,183 50
Expense of prize causes,	38,000 00	-	38,000 00	-	38,000 00	5,200 00	32,800 00
Trading houses with the Indians,	136,090 00	10,000 00	126,000 00	-	126,000 00	-	120,000 00
Payment of demands for unclaimed merchandise,	814 20	-	814 20	-	814 20	-	814 20
Relief and protection of American seamen,	20,000 00	5,000 00	15,000 00	-	15,000 00	3,000 00	12,000 00
Military pensions,	81,139 79	8,147 61	72,902 18	-	72,992 18	} 48,615 30	25,464 56
Add repayment,					1,087 68		
Debts due to foreign officers,	96,092 21	-	96,092 21	-	96,092 21	22,798 45	73,293 76
Payment of agents under the 6th article of the British treaty,	10,000 00	1,709 23	8,290 77	-	8,290 77	2,150 00	6,140 77
Payment of awards under the 7th article of the British treaty,	-	-	-	52,000 00	52,000 00	21,884 88	30,115 12
Payment of awards under the 6th article of the British treaty,	-	-	-	300,000 00	300,000 00	-	300,000 00
Balances, exclusive of repayments on 30th September, 1797,	\$2,359,633 49						
Amount of repayments stated above,	58,960 69						
Total sums appropriated and not expended,	\$2,418,594 18	-	1,664,145 35	-	-	-	\$2,507,748 11

TREASURY DEPARTMENT, 27th April, 1798.

OLIVER WOLCOTT, Secretary of the Treasury.

Statement of the Loans obtained from the Bank of the United States, and the sums which remain unpaid.

Titles and dates of the Acts authorizing Loans	Dates of the loans.	At what rates of interest.	Amount of each loan in dollars.	Reimbursements which have been made.	Balances unpaid.	
"An act to incorporate the subscribers to the Bank of the United States," February 25, 1791.	1792. June 25.	6 per cent.	2,000,000	1,200,000	800,000	Reimbursable in annual instalments of 200,000 dollars, on the 31st December, in the years 1798, 1799, 1800, and 1801.
"An act to authorize a loan of two million of dollars," Dec. 18, 1794.	1794. December 31.	5 per cent.	2,000,000	600,000	1,400,000	Due by the terms of the contract, but continued on loan with the consent of the Bank of the United States.
"An act for the reimbursement of a loan authorized by an act of the last session of Congress," Feb. 21, 1795.	1795. March 5.	6 per cent.	800,000	400,000	400,000	Reimbursable in instalments of 200,000 dollars, on the 31st December, in the years 1798 and 1799.
"An act making farther appropriations for the Military and Naval Establishments, and for the support of Government," March 3, 1795.	1795. March 24.	6 per cent.	500,000	260,000	240,000	Due by the terms of the contracts, but continued on loan with the consent of the Bank of the United States,
	1795. September 30.	6 per cent.	500,000	-	500,000	
"An act making a further provision for the support of public credit, and for the redemption of the public debt," March 3, 1795.	1795. December 31.	6 per cent.	500,000	-	500,000	
			\$6,300,000	2,460,000	3,840,000	

TREASURY DEPARTMENT, 27th April, 1798.

OLIVER WOLCOTT, *Secretary of the Treasury.*