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REPORT ON THE FINANCES.

DECEMBER, 1824.

In obedience to the directions of the "Act supplementary to the act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report.

I. OF THE PUBLIC REVENUE AND EXPENDITURES FOR THE YEARS 1823 AND 1824.

The nett revenue which accrued from duties on imports and tonnage during the year 1823 amounted (see statement A) to \$17,008,570 80

The actual receipts into the Treasury during the year 1823 amounted to \$20,540,666 26

Viz.

Customs (statement A)	\$19,088,433 44
Public lands (statement D)	916,523 10
Dividends on stock in the Bank of the United States (statement E)	350,000 00
Arrears of internal duties and direct tax, and incidental receipts	131,951 69
Repayments of advances made in the War Department for services or supplies prior to 1st July, 1816	<u>53,758 03</u>

Making, with the balance in the Treasury on the 1st January, 1823, of 4,237,427 55

An aggregate of 24,778,093 81

The actual expenditures during the year 1823, amounted (see statement F) to 15,314,171 00

Viz.

Civil, diplomatic, and miscellaneous	\$2,022,093 99
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to 1st January, 1817	5,258,294 77
Naval service, including the gradual increase of the navy	2,503,765 83
Public debt	<u>5,530,016 41</u>

Leaving a balance in the Treasury on 1st January, 1824, of 9,463,922 81

The actual receipts into the Treasury during the first three quarters of the year 1824 are estimated to have amounted to \$19,630,893 96

Viz.		
Customs	-	\$13,372,268 80
Public lands (statement G)	-	768,805 10
Dividends on stock in the Bank of the United States	-	350,000 00
Arrears of internal duties and direct tax, and incidental receipts (statement H)	-	97,321 37
Repayments of advances made in the War Department, for services or supplies prior to 1st July, 1816	-	42,498 69
Loan under act of 24th May, 1824, for paying the awards under the Florida treaty	-	5,000,000 00

And the actual receipts into the Treasury during the fourth quarter of the year, including the moiety of the loan of five millions, authorized by the act of 26th May, 1824, for paying the 6 per cent. stock of 1812, are estimated at

\$7,350,000 00

Making the total estimated receipts into the Treasury during the year 1824

\$26,980,893 96

And, with the balance in the Treasury on the 1st January, 1824, forming an aggregate of

36,444,816 77

The expenditures during the first three quarters of the year 1824 are estimated to have amounted (statement I) to

\$21,563,702 73

Viz.

Civil, diplomatic, and miscellaneous

\$1,792,456 00

Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to 1st January, 1817

4,548,374 49

Naval service, including the gradual increase of the navy

2,172,671 34

Awards under the Florida treaty

4,775,671 99

Public debt

8,274,528 91

And the expenditures during the fourth quarter are estimated at

10,374,445 13

Viz.

Civil, diplomatic, and miscellaneous	\$580,870 11
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to 1st January, 1817	765,346 35
Naval service, including the gradual increase of the navy	734,343 82
Public debt	8,293,884 85

Making the total estimated expenditure of the year 1824, \$31,938,147 86

And leaving in the Treasury on the 1st January, 1825, an estimated balance of \$4,506,668 90

It is to be observed, however, that this balance is not to be considered as subject to appropriations; as there is about an equal amount of unsatisfied appropriations, which, though not called for in the year 1824, are necessary for the objects for which they were severally made, and which are, therefore, an existing charge upon the means of the Treasury.

II. OF THE PUBLIC DEBT.

The funded debt which was contracted before the year 1812, and which was unredeemed on the 1st October, 1823, amounted (statement No. 1) to \$16,597,318 58

And that which was contracted subsequently to the 1st January, 1812, and was unredeemed on the 1st October, 1823, amounted (statement No. 2) to 73,854,545 45

Making the total amount of funded debt unredeemed on the 1st October, 1823 90,451,864 03

In the fourth quarter of that year, there was added, in Treasury note 6 per cent. stock 716 75

Making an aggregate of 90,452,580 78

And there was paid, in the reimbursement of deferred 6 per cent. stock 274,565 88

Reducing the funded debt on the 1st January, 1824, (statement No. 2) to 90,178,014 90

From that day to the 1st October last, there was added in 4½ per cent. stock, under the act of May, 1824 5,000,000 00

Making an aggregate of 95,178,014 90

During the same period there was paid the residue of the deferred 6 per cent. stock \$357,546 26

And in purchasing the 7 per cent. stock 4,123,397 10

Making together 4,480,943 36

And reducing the funded debt on the 1st October, 1824, (statement No. 3,) to - - - - - \$90,697,071 54

In the fourth quarter of the year, it is estimated there will be added, in $4\frac{1}{2}$ per cent. stock, under the act of 26th May, 1824 - - - - - 2,500,000 00

Making an aggregate of - - - - - 93,197,071 54

And during the same period, it is estimated there will be paid, for the redemption of the residue of the 7 per cent. stock \$4,483,093 17

And of the exchanged six per cent. stock 2,668,974 99

Making together - - - - - 7,152,068 16

Which will reduce the funded debt unredeemed on the 1st January, 1825, (including \$7,000,000 five per cent. stock, subscription to the Bank of the United States, for which the stock of the bank held by the Government is considered an equivalent,) to - - - - - \$86,045,003 38

The amount of Treasury notes outstanding on the 1st October, 1824, is estimated (statement No. 4) at - - - - - \$19,756 00

And the amount of Mississippi stock unredeemed on that day, including awards not applied for, (statement No. 5,) at - - - - - \$14,016 53

By the preceding exhibition of the fiscal operations of the year, it will be perceived that, if the expectations formed respecting the fourth quarter should be realized, the receipts will have exceeded the estimate presented at the last session of Congress by about 800,000 dollars. The only failure has been in the proceeds of the public lands; and that has been the result of a disappointment in regard to the relinquished lands; great portions of which were supposed to offer strong inducements to purchasers, in their fertility and situation, and other circumstances. But not only has the quantity sold been less than was anticipated, but, owing it is believed in a great measure to combinations of capitalists, by which actual settlers were deterred from competition, the price has not, with few exceptions, exceeded the minimum price fixed by law. It is to be observed, however, that the actual receipts from that source of revenue, during the present year, will exceed those of the preceding year; and it is estimated that those for the ensuing year will not be less.

The gross amount of duties on imports and tonnage, which accrued from the 1st January to the 30th September last, inclusive, is estimated at 19,000,000 dollars; and that of the whole year at 22,500,000 dollars. Of this sum, that portion which accrued in the first half of the year, exceeds by about 630,000 dollars, and that in the three quarters by about 1,200,000 dollars, the portions which accrued in the corresponding quarters of the preceding year.

The debentures issued during the first three quarters of the present year amounted to \$2,952,000, which is less by \$460,000 than the amount issued during the corresponding period of the preceding year; and the

amount of debentures outstanding on the 30th September last, and chargeable upon the revenue of 1825, was 1,004,000 dollars, which is less, by 401,000 dollars, than was, on the same day in 1823, chargeable upon the revenue of 1824.

The amount of bonds in suit on the 30th September last was 2,909,000 dollars, which is 92,000 dollars more than was in suit on the same day of the preceding year.

Deducting from the whole amount of duties outstanding on bonds and otherwise, on the 30th September last, the debentures actually chargeable upon them, and the bonds in suit, it is estimated that the sum payable after the expiration of the present year will be about 12,200,000 dollars. This amount, however, is subject to debentures which may still be issued; but as an allowance has already been made for those which are now chargeable upon it, no considerable deduction on that account is to be expected. A portion of the amount, also, is not payable until 1826; but the residue, together with so much of the duties accruing in the fourth quarter of the present, and in the whole of the next year, as may be received during that year, will, after deducting the expenses of collection, constitute the receipts from the customs during the year 1825.

The productiveness of the customs, however, depends upon the state of the foreign commerce of the nation. It is estimated that, in the year ending on the 30th September last, the value of domestic articles exported was \$49,684,710; which exceeded by \$2,529,302 the amounts exported in the preceding year: and that the value of foreign articles exported was 25,248,782 dollars; which was less by \$2,294,840 than the amount exported in the preceding year. The value of imports during the same period is estimated at \$78,516,183; which exceeds the imports of the preceding year by \$936,916.

For three years past, the average annual value of imports has been 79,778,997 dollars; that of foreign articles exported, 25,026,201 dollars; and that of domestic articles exported, 48,904,732 dollars. The little fluctuation which has taken place in these years, and the improvement in the last year, may be regarded as indications that the commerce of the country is tending to a regular and sound state. If no extraordinary events should occur to interrupt it, it is reasonable to infer that there will be no material or unfavorable change in the ensuing year.

For the two years ending on the 31st December, 1823, the average annual gross amount of duties on imports was \$23,227,835. This sum, upon the annual average value of the whole importations for the three years ending on the 30th September, 1824, was 29.12 per cent.; and upon the average amount of importations, after deducting the exports of foreign articles, it was 42.42 per cent. For the same two years the average annual nett amount of duties, including tonnage, &c. was \$18,758,931; and, for the reasons already stated, it may be presumed that, independent of any influence which the new tariff may have upon the revenue, the amount which will be received into the Treasury from customs, during the year 1825, will be about equal to that sum.

The operation of the new tariff upon the revenue cannot now be correctly estimated. On one important branch of imports—those from beyond the Cape of Good Hope—its provisions will not take effect until 1st January next. As it is only since the 1st July last that it has been in operation in regard to other importations, and as the collectors are allowed by law three

months for rendering their accounts, the addition caused by the new tariff cannot, even for that portion of the imports, and for one quarter of the year, be stated with perfect accuracy. It is believed, however, that the investigation which has been made with a view to that object affords data for estimating its effects with sufficient exactness for the present purpose.

It has been found that, upon the whole importations, (estimating their value at the rates adopted in forming the statistical report,) in the three quarters of the year ending on the 30th of June, 1824, the gross amount of duties was 27.45 per cent.; and that, if the rates of the present tariff had been applied to the same importations, the duties would have amounted to 30.30 per cent.; which is equal to an increase, upon the amount of duties, of 10.39 per cent. (K.) It also appears that, in eight of the principal ports of the United States, the rate of duties upon the whole amount of importations, during the third quarter of the year 1823, was 28.36 per cent., and during the corresponding quarter of 1824 it was 30.98 per cent. (Statement L.) But it is to be observed that, in the third quarter of 1824, the importations from beyond the Cape of Good Hope were not subjected to the increased rates of the new tariff. These, it is estimated, would have made the rate of duties in that quarter 31.40 per cent., which is equal to an increase of the amount of duties of 7.57 per cent. The new tariff may, perhaps, have some effect upon the importation of those articles which pay high rates of duty, and for which articles of a lower rate may be substituted. But as the value of the imports depends more upon the ability of the importing country to pay, than upon the amount of duty levied upon the articles imported, it is not probable that, under the present circumstances of the commerce of the United States, there will be any diminution in the aggregate. Upon the whole, therefore, it is believed that the revenue derived from imports will be increased by the operation of the new tariff, in a ratio nearly equal to that in which it is estimated to have been increased during the third quarter of the present year, in the ports above mentioned, or about $7\frac{1}{2}$ per cent. This increase, however, will produce less augmentation in the actual receipts into the Treasury during the year 1825 than the subsequent years.

With these views of the subject, the receipts into the Treasury during the year 1825 are estimated as follows:

Customs	-	-	-	\$20,000,000	00
Lands	-	-	-	1,000,000	00
Bank dividends	-	-	-	350,000	00
Miscellaneous and incidental	-	-	-	150,000	00
Making together				21,500,000	00
And the residue of the loan authorized by the act of the 26th May last				2,450,000	00

Forming an aggregate of				-	-	\$23,950,000	00
The expenditures of the year are estimated as follows:							
Civil, diplomatic, and miscellaneous				-	-	\$1,685,026	76
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to 1st January, 1817.				-	-	5,013,283	60

Naval service, including the gradual increase of the navy	\$3,044,789	31
Public debt, including a payment of \$7,654,570 93 of principal	11,962,063	97
Making together	\$21,705,163	64

Which will leave in the Treasury, on the 1st of January, 1826, after satisfying all the demands of the year 1825, a surplus estimated at \$2,244,836 36

On the 1st January, 1826, a large amount of debt incurred by the late war, viz: \$19,000,000 of the 6 per cent. stock of the year 1813, will be redeemable. As it is not probable that the surplus means of the year 1826 will more than equal the amount of the sinking fund for that year, only \$7,000,000 of that stock can be discharged out of the ordinary revenue of the year. On the 1st January, 1827, the six per cent. of 1814, (another portion of the war debt, amounting to \$13,000,000,) will become redeemable; and in that year, also, it is probable that not more than \$7,000,000 of the principal can be discharged. There will then remain, in those two years \$18,000,000, which cannot be paid out of the revenue of those years. In 1828, the amount of the principal redeemable will probably not exceed the means of the Treasury. In the years 1829 and 1830, no part of the public debt is redeemable; and in 1831, less than \$19,000. Policy would seem to suggest, with a view both to the convenience of the Government and the advantage of the community, that the excess of debt, which cannot be discharged in 1826 and 1827, should be thrown, in equal portions, upon these years, in which nothing is payable. For the present, however, it may be sufficient to confine such an arrangement to the excess of the year 1826. From the state of the money market, and the high credit of the Government, no doubt is entertained that the \$12,000,000 required to provide for the excess of debt on the 1st of January, 1826, may be borrowed at five per cent., reimbursable in 1829 and 1830; and, if such an arrangement is approved, it is respectfully proposed that authority be given by law for that purpose.

The same object might, perhaps, be accomplished by an exchange of the stock redeemable on the 1st January, 1826, for a five per cent. stock redeemable in 1829 and 1830. But it is believed that better terms may be obtained by a loan. A proposal for a loan invites competition from all the moneyed capitalists, including the Bank of the United States; whereas an exchange of stock confines the demand for the new stock to the holders of the old stock, who constitute not only a small portion of the capitalists, but a portion interested in preventing the accomplishment of the exchange. Moreover, the experience of the Government, during the last two years, justifies the preference for a loan. In 1822, a law was passed authorizing an exchange of \$26,000,000 of the seven per cent. and of the six per cents. of the years 1812-'13-'14 and '15, for a five per cent. stock, redeemable in the years 1830-'31-'32 and '33; and only \$56,704 77 were exchanged: and, under the act of the last session, authorizing an exchange of \$15,000,000 of the six per cent. of 1813, only \$3,308,307 45 were exchanged.

Should the suggestion herein offered be adopted for disposing of the excess of debt redeemable in 1826 and 1827, the amount of public debt redeemable in each year will be as follows:

In 1825	-	\$7,654,570 93	of 6 per cent.
1826	-	7,002,356 62	do.
1827	-	7,001,437 63	do.
1828	-	9,490,099 10	do.
1829	-	6,000,000 00	proposed to be at 5 per cent.
1830	-	6,000,000 00	the same.
1831	-	6,018,901 59	the same.
1832	-	6,018,900 72	} of which \$1,018,900 72 are at 5 per cent. and \$5,000,000 at 4½ per cent.
1833	-	6,673,055 31	
1834	-	1,654,153 73	at 4½ per cent.
1835	-	4,735,296 30	at 5 per cent.

This includes all the public debt of the United States, except \$7,000,000 of 5 per cent. stock, subscribed to the capital of the Bank of the United States, and \$13,296,231 45 of 3 per cents, both of which are payable at the pleasure of the Government. As, under the foregoing view of the debt, all that will be redeemable after the year 1828, will be at an interest of 5 per cent., or less; and as the 5 per cent. stock subscribed to the bank is reimbursable in such portions as the Government may please, any surpluses which may remain in 1829, and subsequent years, after discharging the debt redeemable, and proposed to be made redeemable in those years, may be applied to the payment of that stock. Or, if it be deemed advisable to reserve any such surpluses for other objects, there is no doubt that a sum sufficient to pay off that stock may be obtained at 4½ per cent., or even at a lower rate of interest, reimbursable in 1834, in which year it will be perceived only a small sum is redeemable.

According to this exhibition of the subject, reckoning the principal and interest of the public debt, until its extinction, at about \$111,000,000, independent of the stock subscribed to the bank, which may always be considered as offset by the Government shares in the bank, it will be perceived that, by allowing \$10,000,000 annually, with an additional \$1,000,000 in the first year, the whole public debt of the United States will be extinguished by the end of the year 1835.

In speaking of the public debt, it may be proper to notice the reduction that has been effected during the last eight years, both in the amount of principal and rate of interest. On the 1st January, 1817, the whole debt of the United States was \$123,491,965 16, of which \$115,257,805 48 was funded, bearing an average interest of 5.56¼ per cent. per annum. On the 1st of January next, the whole debt will be \$86,045,003 18, bearing an average interest of 5.23¼, which shows a reduction of \$37,446,961 98 of principal, and of 33¼ in the average rate of interest.

It is also deemed proper to state, that the loan of \$5,000,000 for the payment of awards under the Florida treaty, and the loan of \$5,000,000 for paying the six per cent. stocks of 1812, (both of which were authorized at the last session of Congress, at 4½ per cent.,) have been taken by the Bank of the United States at par. The means of discharging the awards under the Florida treaty were required so soon after the authority was given to make the loan, as not to leave time sufficient for receiving proposals from a distance; and the offer of the bank for the whole loan at par was accepted. For the subsequent loan, various proposals were received, amounting in the whole, independently of that of the bank, to \$2,554,585 37, at rates varying between par and 4½ per cent. premium, and forming an average pre-

mium of $97\frac{1}{3}$ per cent. on the whole amount offered, as appears by statement M, herewith presented.

The proposal of the bank was for the whole sum, at par. Although the individual offers are apparently more favorable than that of the bank; yet, taking into consideration that the Government is the proprietor of one-fifth of the capital of the bank, and that a portion of the means of the bank, equal to the amount of the loan, would otherwise have been unemployed, the offer of the bank, at par, was decidedly the most advantageous for the Government; being, as is explained in statement N, equal to an individual offer at $4\frac{3}{4}$ per cent. premium.

That, during the progress of the redemption of the public debt, a considerable amount may be applied, by a judicious management of the public revenue, to other than the ordinary objects of expenditure, is apparent, as well from a retrospect of what has been done in the last eight years, as by a comparison between the probable receipts and expenditures in subsequent years.

For the eight years commencing on the 1st January, 1817, the total means of the Treasury, including a balance on hand on that day, of \$22,033,599 19, and the sum of \$16,336,747 34, since derived from loans, may be estimated at

	\$210,275,899 11
And the total expenditure at - - - - -	205,769,230 20
Of this amount nearly one-half will have been applied to the payment of the principal and interest of the public debt, viz: -	\$101,365,900 67
To the payment of claims under the Florida treaty - - - - -	4,891,368 56
To the pensioners of the revolution - - - - -	9,400,000 00
To the erection of fortifications - - - - -	4,200,000 00
To the increase of the navy - - - - -	6,000,000 00
And to the payment of demands arising out of the late war, not less than - - - - -	4,500,000 00

Leaving for all other objects of expenditure, including the civil list, intercourse with foreign nations, army and navy, pensions, arming the militia, building of light-houses, extinction of Indian titles, and surveying of public lands, &c. &c., \$75,400,000; which sum, divided among the eight years, is about \$9,425,000 per annum.

It will be perceived that, excluding the loans, the annual average receipts in those years may be estimated at \$21,700,000; and, upon the data already shown, the annual revenue, in subsequent years, may be estimated at \$21,500,000. Should no important change be made in the existing national establishments, the ordinary annual expenditures, exclusive of what may be required for the erection of fortifications and the increase of the navy, may be estimated at about \$18,500,000.

Thus, after providing for the annual demands for the payment of the principal and interest of the public debt, and for all the ordinary expenses of the Government, there will remain, for the next eleven years, an annual surplus of about \$3,000,000, which, after the extinction of the debt in the year 1835, will receive an annual addition of the \$10,000,000 now appropriated to the public debt; which surpluses may be applied to such objects conducive to the common defence and general welfare of the nation as may be within the constitutional powers of Congress, and as they, in their wisdom, may deem proper.

All which is respectfully submitted.

WM. H. CRAWFORD.

TREASURY DEPARTMENT, *December 31, 1824.*

A.

STATEMENT exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for drawback on domestic refined sugars and domestic distilled spirits exported; of bounties and allowance on salted fish, and to vessels employed in the fisheries; of expenses of collection, and of payments made into the Treasury, during the year ending on the 31st day of December, 1823.

Year.	Duties on			Debentures issued.	Drawback on domestic refined sugar and domestic spirits.	Bounties and allowances.	Gross revenue.	Expenses of collection.	Net revenue.	Payments made into the Treasury.
	Merchandise.	Tonnage and light money.	Passports and clearances.							
1823	\$22,376,752 25	\$88,896 10	\$12,576 00	\$4,552,665 70	\$5,799 28	\$187,644 58	\$17,732,114 79	\$723,543 99	\$17,008,570 80	\$19,088,433 44

C.

STATEMENT exhibiting the amount of American and foreign tonnage employed in the foreign-trade of the United States during the year ending on the 31st day of December, 1823.

American tonnage in foreign trade	Tons	1,490,332
Foreign tonnage in foreign trade		118,691
Total tonnage employed in the foreign trade of the United States		1,609,023
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States		7.3 to 100

B.

A STATEMENT exhibiting the value and quantities, respectively, of merchandise on which duties actually accrued during the year 1823, (consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported;) and, also, of the nett revenue which accrued, that year, from duties on merchandise, tonnage, pass-ports, and clearances.

MERCHANDISE PAYING DUTIES AD VALOREM.			
\$931,271	at 7½ per cent.	- - - - -	\$69,845 32
13,933,703	15 do.	- - - - -	2,090,055 45
6,120,269	20 do.	- - - - -	1,224,053 80
15,467,941	25 do.	- - - - -	3,856,985 25
1,645,610	30 do.	- - - - -	493,683 00
<u>38,098,794</u>	<u>20.3 do. average</u>	- - - - -	<u>7,744,622 82</u>
			\$7,744,622 82
SPECIFIC DUTIES.			
1. Wines,	1,730,105 gallons, average 22.8 cents	-	394,416 25
2. Spirits,	3,702,152 do. do. 44.7 do.	-	1,655,326 43
	Molasses, 13,284,451 do. do. 5.0 do.	-	664,222 55
3. Teas,	6,796,364 pounds, do. 30.9 do.	-	2,105,956 63
	Coffee, 18,603,330 do. do. 5.0 do.	-	930,166 50
4. Sugar,	43,309,475 do. do. 3.2 do.	-	1,311,004 79
5. Salt,	4,449,740 bushels, at 20. do.	-	889,948 00
6. All other articles	- - - - -	-	1,813,750 90
			<u>9,764,792 05</u>
			17,509,414 87
From which deduct duties refunded, after deducting therefrom duties on merchandise, the particulars of which could not be ascertained, and difference of calculation		- - - - -	57,011 09
			<u>17,452,403 78</u>
Add 2½ per cent. retained on drawback	- - - - -	-	126,359 15
Extra duty on merchandise imported in foreign vessels	- - - - -	-	25,915 42
Discriminating duty on French vessels	- - - - -	-	7,183 58
Interest on bonds	- - - - -	-	20,865 18
Storage received	- - - - -	-	3,714 86
			<u>184,038 19</u>
Duties on merchandise	- - - - -	-	-
Duties on tonnage	- - - - -	-	71,857 94
Light money	- - - - -	-	17,038 16
Passports and clearances.	- - - - -	-	12,576 00
			<u>101,472 10</u>
			17,737,914 07
Deduct drawback on domestic refined sugar exported	- - - - -	-	2,281 68
Drawback on domestic distilled spirits exported	- - - - -	-	3,517 60
			<u>5,799 28</u>
Gross revenue	- - - - -	-	17,732,114 79
Expenses of collection	- - - - -	-	723,543 99
			<u>17,008,570 80</u>

Explanatory Statements and Notes.

1. Wines—Madeira		68,207	gallons, at	100 cents	\$68,207 00
Burgundy		4,058	do.	100 do.	4,058 00
Sherry and St. Lucar		9,252	do.	60 do.	5,551 20
Lisbon, Oporto, &c.		35,471	do.	50 do.	17,735 50
Teneriffe, Fayal, &c.		185,111	do.	40 do.	74,044 40
Claret, in bottles		70,795	do.	30 do.	21,238 50
All other		1,357,211	do.	15 do.	203,581 65
		<u>1,730,105</u>			<u>394,416 25</u>
2. Spirits—Grain		1st proof	196,138	do. 42 do.	82,377 96
		2d do.	32,928	do. 45 do.	14,817 60
		3d do.	40,230	do. 48 do.	19,310 40
		4th do.	15,955	do. 52 do.	8,296 60
		5th do.	548	do. 60 do.	328 80
Other, 1st and		2d do.	431,876	do. 38 do.	164,112 88
		3d do.	1,112,062	do. 42 do.	467,066 04
		4th do.	1,870,470	do. 48 do.	897,825 60
		5th do.	1,315	do. 57 do.	749 55
Above 5th do.		630	do. 70 do.		441 00
		<u>3,702,152</u>			<u>1,655,326 43</u>
3. Teas—Bohea		585,864	pounds, at	12 cents	70,303 68
Souchong		1,593,114	do.	25 do.	398,278 50
Hyson skin		1,967,866	do.	28 do.	551,002 48
Hyson and young hyson		2,384,142	do.	40 do.	953,656 80
Imperial		265,525	do.	50 do.	132,762 50
		<u>6,796,511</u>			<u>2,106,003 96</u>
Deduct exported Souchong		256	do.	56 do.	87 04
		<u>6,796,255</u>			<u>2,105,916 92</u>
Add extra duty on teas imported from other places than China					39 71
		<u>6,796,255</u>			<u>2,105,956 63</u>
4. Sugar—Brown		42,137,421	do.	3 do.	1,264,122 63
White clayed		1,172,054	do.	4 do.	46,882 16
		<u>43,309,475</u>			<u>1,311,004 79</u>
5. Salt—Imported		5,435,449	bushels, at	20 cents	1,087,089 80
Exported, bushels 47,486					
Bounties and allowances reduced into bushels, at 20 cents		938,223			
		<u>985,709</u>	do.	20 do.	197,141 80
		<u>4,449,740</u>			<u>889,948 00</u>

Explanatory Statements and Notes—Continued.

6. All other articles, viz:		Quantity.	Rate of duty.	Duties.
			Cents.	
Duck—Russia	pieces	28,582	200	\$57,164 00
Ravens	do.	31,387	125	39,233 75
Holland	do.	1,533	250	3,832 50
Sheeting—brown Russia	do.	3,729	160	5,966 40
white Russia	do.	541	250	1,352 50
Beer, ale, and porter, in bottles	gallons	99,733	15	14,959 95
in casks	do.	12,196	10	1,219 60
Oil—spermaceti	do.	24,948	25	6,237 00
whale and other fish	do.	1,115	15	167 25
olive, in casks	do.	5,651	25	1,412 75
Cocoa	pounds	787,586	2	15,751 72
Chocolate	do.	2,086	3	62 58
Sugar—candy	do.	1,157	12	138 84
loaf	do.	840	12	100 80
other refined and lump	do.	574	10	57 40
Fruits—almonds	do.	393,044	3	11,791 32
currants	do.	152,476	3	4,574 28
prunes and plums	do.	156,839	3	4,705 17
figs	do.	485,908	3	14,577 24
raisins, in jars, and Muscadel	do.	1,290,225	3	38,706 75
other	do.	1,256,947	2	25,138 94
Candles—wax or spermaceti	do.	2,502	6	150 12
Cheese	do.	66,122	9	5,950 98
Soap	do.	281,044	3	8,431 32
Tallow	do.		1	
Spices—mace	do.	3,399	100	3,399 00
nutmegs	do.	34,865	60	20,919 00
cinnamon	do.	11,834	25	2,958 50
cloves	do.	93,936	25	23,484 00
pepper	do.	1,629,330	8	130,346 40
pimento	do.	507,773	6	30,466 38
cassia	do.	277,555	6	16,653 30
Tobacco, manufactured, other than snuff and segars	do.	7,085	10	708 50
Snuff	do.	250	12	30 00
Indigo	do.	321,748	15	48,262 20
Cotton	do.	138,116	3	4,143 48
Gunpowder	do.	27,126	8	2,170 08
Bristles	do.	98,158	3	2,944 74
Glue	do.	95,323	5	4,766 15
Paints—ochre, dry	do.	1,503,320	1	15,033 20
in oil	do.	18,823	1½	282 34
white and red lead	do.	3,514,412	3	105,432 36
Lead—pig, bar, and sheet	do.	930,055	1	9,300 55
manufactured into shot	do.	814,501	2	16,290 02
Cordage—tarred, and cables	do.	94,123	3	2,823 69
untarred	do.	283,361	4	11,334 44
twine	do.	361,567	4	14,462 68
Copper—rods and bolts	do.	27,286	4	1,091 44
nails and spikes	do.	10,649	4	425 96
Wire—iron and steel, not above No. 18	do.	450,562	5	22,528 10
above No. 18	do.	244,050	9	21,964 50
Iron—tacks, brads, &c., not above 16 oz.	M.	23,204	5	1,160 20
above 16 oz.	do.	625	4	25 00
Nails	pounds	499,537	4	19,981 48
Spikes	do.	54,969	3	1,649 07
Anchors	do.	133,444	2	2,668 88
Iron—pig	cwt.	49,845	50	24,922 50
castings	do.	18,676	75	14,007 00

Explanatory Statements and Notes—Continued.

6. All other articles.	Quantity.	Rate of duty.	Duties.
		<i>Cents.</i>	
Iron, bar, rolled	cwt. 73,369	150	\$110,053 50
hammered	do. 692,437	75	519,327 75
sheet, rod, and hoop	do. 35,837	250	89,592 50
Steel	do. 18,570	100	18,570 00
Hemp	do. 65,826	150	98,739 00
Alum	do. 1,130	200	2,260 00
Copperas	do. 12,838	100	12,838 00
Coal	bushels 719,021	5	35,951 05
Fish, dried or smoked	quintals 2,057	100	2,057 00
salmon, pickled	barrels 2,645	200	5,290 00
mackerel, pickled	do. 97	150	145 50
other, pickled	do. 288	100	288 00
Glass, bottles, black quart	gross 11,761	144	16,935 84
window, not above 8 by 10	100 sq. ft. 2,516	250	6,290 00
" " 10 by 12	do. 1,174	275	3,228 50
" " above 10 by 12	do. 3,599	325	11,696 75
Boots	pairs 112	150	168 00
Shoes and slippers, silk	do. 1,641	30	492 30
leather, men's, &c.	do. 2,939	25	734 75
children's	do. -	15	-
Segars	M. 14,619	250	36,547 50
Playing cards	packs 841	30	252 30
Paints—whiting, and Paris white	pounds 507,821	1	5,078 21
			1,814,854 75
Deduct excess of exportation over importation, viz:			
Candles, tallow	at 3 cents, 34,302	\$1,029 06	
Tallow	at 1 cent, 5,304	53 04	
Shoes, children's	at 15 cents, 145	21 75	
			1,103 85
			1,813,750 90

TREASURY DEPARTMENT,

*Register's Office, January 1, 1825.*JOSEPH NOURSE, *Register.*

D.

STATEMENT of land sold, and of moneys received on account of public lands, during the year 1823.

Offices.	Lands sold in 1823.	Amount received.			Expenses.		Payments made into the Treasury.
	Acres.	Gross amount of land sold in 1823.	Gross amount received in 1823, for land sold prior to 1st July, 1820.	Total amount received in 1823.	Incidental expenses, including salary and commission.	Repayments made to individuals, for lands erroneously sold.	
Marietta	1,589.48	\$1,986 88	\$1,369 22	\$3,356 10	\$991 35		\$1,553 00
Zanesville	11,012.46	13,765 63	9,441 46	23,207 09	1,537 61	\$7 16	21,507 93
Steubenville	17,143.56	21,429 45	4,944 23	26,373 68	1,878 87		24,149 48
Chillicothe	7,394.05	9,242 49	3,964 61	13,207 10	1,429 86	179 52	11,593 73
Cincinnati	4,389.84	5,487 30	16,572 71	22,060 01	1,459 22		22,086 04
Wooster	19,031.11	23,789 88	8,522 58	32,311 46	1,470 85		30,396 34
Piqua	4,011.90	5,014 90	-	5,014 90	1,317 52		20,564 02
Delaware	60,162.02	75,203 65	-	75,203 65	2,489 34	400 00	71,247 62
Jeffersonville	5,214.44	6,555 53	10,766 51	17,322 04	1,904 16		47,984 17
Vincennes	10,725.79	13,422 08	13,055 79	26,477 87	1,888 18		7,183 01
Brookville	86,619.48	108,274 51	-	108,274 51	3,720 07	200 00	92,399 21
Crawfordsville	58,722.40	73,403 15	-	73,403 15	2,815 44		74,690 27
Fort Wayne	3,734.58	9,502 00	-	9,502 00	1,343 69		
Kaskaskia	793.00	1,136 25	1,584 05	2,720 30	1,350 04		8,548 39
Shawneetown	1,253.63	1,567 05	1,736 17	3,303 22	1,481 37		1,750 18
Edwardsville	11,223.99	14,008 19	1,515 23	15,523 42	1,855 97		12,321 77
Vandalia	640.00	800 00	-	800 00	957 47		
Palestine	7,903.87	9,880 58	-	9,880 58	1,737 69		24,980 00
Sangamon	38,720.28	48,405 14	-	48,405 14	1,123 52		
Detroit	30,173.34	37,717 23	149 91	37,867 14	1,993 47		38,797 95

Monroe	3,644.43	4,695.48		4,695.48	583.22		
St. Louis	31,337.20	39,174.19	5,829.08	45,003.27	3,564.19	725.48	37,188.50
Franklin	45,964.20	61,315.70	7,655.71	68,971.41	2,649.47		18,112.64
Cape Girardeau	3,657.17	4,471.45		4,471.45	1,713.62		16.00
Batesville	1,479.12	1,848.89		1,848.89	1,067.42		23,529.59
Little Rock	802.44	1,003.85		1,003.85	1,297.78		
Ouachita	720.14	900.18		900.18	1,013.60		
Opelousas	156.71	195.89	396.27	592.16	1,011.84		
New Orleans	248.82	432.25		432.25	1,783.93		16,380.11
St. Helena court-house					1,000.00		
Washington	4,175.26	5,211.52	2,472.00	7,683.52	4,821.79	45.40	5,714.14
Jackson court-house					1,000.00		5,375.00
Choctaw district	26,840.98	35,366.03		35,366.03	2,032.80		2,868.22
St. Stephen's	77,298.66	18,842.17	870.25	119,712.42	4,482.99	83.18	100,260.87
Huntsville	10,910.26	15,637.75	4,893.24	18,530.99	1,956.68	100.65	48,340.10
Cahaba	15,082.55	19,061.22	52,684.07	71,755.29	3,308.88	11.07	92,267.10
Tuscaloosa	23,797.10	29,731.49		29,731.69	1,262.08	400.74	54,717.72
Sparta	26,414.36	33,447.11		33,447.11	2,516.89		
	653,319.20	850,136.26	148,423.09	998,559.35	71,812.87	2,153.20	916,523.10

Total amount of moneys received in 1823

Incidental expenses, including salaries and commissions

Repayments made to individuals

\$71,812.87
2,153.20

\$998,559.35

73,966.07

Nett proceeds of public lands in 1823

\$924,593.28

TREASURY DEPARTMENT, *General Land Office, December 20, 1824.*

GEO. GRAHAM, *Commissioner.*

E.

STATEMENT of moneys received into the Treasury, from all sources other than customs and public lands, during the year 1823.

From arrears of old internal revenue	\$73 96
direct tax of 1798	108 00
new internal revenue	34,168 21
new direct tax	10,229 71
dividends on stock in the Bank of the United States	350,000 00
fees on letters patent	4,740 00
postage of letters	110 69
cents coined in the mint of the United States	12,750 00
finer, penalties, and forfeitures	10 00
returned passage money of American seamen	30 00
amount received under the act to abolish the United States trading establishments	37,547 95
surplus emoluments of officers of the customs	22,492 84
moneys previously advanced on account of the fourth census	3,178 84
moneys previously advanced on account of military pensions	1,828 84
moneys previously advanced on account of prisoners of war	4,683 65
balances of advances made to the War Department, repaid under the 3d section of the act of the 1st of May, 1820	53,758 03
	\$535,709 72

TREASURY DEPARTMENT,
Register's Office, December 16, 1824.

JOSEPH NOURSE, Register.

F.

STATEMENT of the expenditures of the United States for the year 1823.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:

Legislature	\$339,057 22	
Executive departments	473,668 91	
Officers of the mint	9,600 00	
Surveying department	15,216 66	
Commissioner of the Public Buildings	1,500 00	
Governments in the Territories of the United States	29,518 75	
Judiciary	190,350 11	
	<hr/>	\$1,058,911 65
Annuities and grants	2,328 14	
Mint establishment	14,139 12	
Unclaimed merchandise	334 59	
Light-house establishment	207,610 23	
Surveys of public lands	135,996 98	
Boundary lines between Missouri and Arkansas	2,000 00	
Land claims in Florida Territory	8,292 95	
Adjustment of land claims in Michigan Territory	500 00	
Road from Cumberland to Ohio	5,289 48	
Repairing road from Cumberland to Ohio	8,000 00	
Roads within the State of Indiana	17,857 94	
Roads and canals within the State of Missouri	4,729 14	
Marine hospital establishment	44,761 13	
Public buildings in Washington	116,200 00	
Apartments in the City Hall for the Circuit Court of the United States	10,000 00	
Monument over the tomb of Elbridge Gerry	1,000 00	
Payment of claims for property lost	100 00	
Payment of balances due to officers of old internal revenue, &c.	2,027 67	
Payment of balances due to collectors of new internal revenue	203 72	
Prohibition of the slave trade	2,682 08	
Encouragement of learning within the State of Illinois	5,955 82	
Payment of certain certificates	331 34	
Purchase of the sixth volume of the Laws of the United States	2,200 00	
Rebuilding the public wharf, and repairing public stores at Staten island	13,499 00	
Additional Commercial Digest	1,000 00	
Miscellaneous expenses	64,024 55	
	<hr/>	671,063 78

Diplomatic department	\$101,328 56
Contingent expenses of foreign inter- course	30,584 37
Missions to the independent nations on American continent	69,520 00
Relief and protection of American sea- men	25,984 28
Treaty with Spain	20,272 93
Prize causes	12,000 00
Treaty of Ghent, (4th, 6th, and 7th ar- ticles)	13,394 00
Treaty of Ghent, (first article)	10,014 20
Treaties with Mediterranean powers	9,020 22

\$292,118 56

2,022,093 99

MILITARY DEPARTMENT, VIZ:

Pay of the army	952,944 51
Subsistence	271,712 56
Forage	35,624 71
Clothing	126,833 41
Medical and hospital department	18,175 19
Contingent expenses	16,337 11
Ordnance	32,872 06
Quartermaster's department	262,707 83
Repairs and contingencies of fortifica- tions	28,123 31
Fort Monroe	102,142 89
Fort Calhoun	78,343 59
Fort Washington	32,971 93
Fort Delaware	46,500 00
Fort on Mobile Point	81,997 18
Fort on the right bank of the Mississippi	15,675 79
Fort opposite Fort St. Philip	23,697 20
Military Academy at West Point	11,187 62
Brigade of militia	794 56
Medals for officers	2,700 00
Arrearages	44,854 83
Balances due to certain States	6,841 50
Preservation of arms	42 24
Repairing arms	418 95
Preservation of ammunition	1,796 58
Army supplies	4,495 33
Repairs of arsenals	175 23
Arming and equipping the militia	207,956 24
Gratuities	3,050 77
Armories	344,541 77
National armories on the western waters	3,500 00
Expenses of recruiting	9,086 99
Militia courts-martial, New York	2,487 74
Militia courts-martial, Pennsylvania	152 80

Barracks at Baton Rouge -	\$29,178 77
Purchase of woollens for 1823 -	75,000 00
Road from Plattsburg to Sackett's Harbor -	2,150 00
Ransom of American captives -	2,536 90
The Rigolets -	94,527 82
Arsenals -	30,861 08
Maps, plans, &c., for War Office -	10 00
Revolutionary pensions -	1,449,097 04
Invalid and half-pay pensions -	331,491 48
Contingencies of Indian department -	74,884 28
Civilization of Indians -	13,765 67
Pay of Indian agents -	23,560 60
Pay of sub-agents -	11,475 29
Presents to Indians -	11,578 27
Treaty with the Creeks -	23,053 37
Treaty with the Choctaws -	502 58
Saginaw treaty -	2,000 00
Treaty of Chicago -	1,050 00
Purchase of Creek and Cherokee reser- vations -	34,500 00
Annuities to Indians -	183,074 88
Reservation of Indian lands -	9,000 00
Purchase of lands in Tuscarawas county, Ohio -	1,000 00
Bounties and premiums -	3,094 04
Fortifications -	4,281 00
Repairs of Fort Jackson -	3,856 30
Cannon, powder, shot and shells -	369 63
Expenses at arsenals -	4 19
Relief of sundry individuals -	39,255 81
Relief of officers, &c. of Seminole cam- paign -	41,056 47
	<hr/>
	5,266,957 89
From which deduct the following repayment:	
Expenses of holding treaties with Indians, per act of 20th April, 1818 -	8,663 12
	<hr/>
	\$5,258,294 77

NAVAL DEPARTMENT, VIZ :

Pay of the navy -	904,654 43
Provisions -	217,260 20
Repairs of vessels -	399,174 85
Navy yards, &c. -	82,324 73
Medicines -	26,161 98
Contingent -	158,108 51
Ordnance and ordnance stores -	7,666 61
Superintendents, &c. -	40,201 75
Laborers and fuel for engine -	21,851 00
Gradual increase -	307,729 34
Suppression of piracy -	104,476 93
Prohibition of the slave trade -	8,498 75

Inclined plane docks, &c.	-	-	\$24,700	06
Ship houses	-	-	4,914	11
Survey of the coast of Florida	-	-	1,337	50
Survey of the coast of North Carolina	-	-	402	00
Pay and subsistence of the marine corps	-	-	154,353	30
Clothing of marine corps	-	-	27,878	15
Fuel for marine corps	-	-	4,134	32
Military stores, marine corps	-	-	7,937	80
Contingencies, marine corps	-	-	16,852	62

2,520,618 94

From which deduct the following repayments:

Purchase of timber	-	-	\$100	00
Purchase of vessels from 8 to 16 guns	-	-	1,532	03
Captors of Algerine vessels	-	-	14,970	25
Officers and crew of the Hornet	-	-	250	83

16,853 11

\$2,503,765 83

PUBLIC DEBT, VIZ:

Interest and reimbursement of domestic debt	-	-	5,524,034	37
Certain parts of domestic debt	-	-	504	97
Reimbursement of Mississippi stock	-	-	5,477	07

5,530,016 41

\$15,314,171 00

TREASURY DEPARTMENT,

Register's Office, December 16, 1824.

JOSEPH NOURSE, Register.

G.

STATEMENT of lands sold, and of moneys received on account of public lands, from the 1st January, 1824, to the 30th June, 1824.

Offices.	Lands sold in the first two quarters of 1824.	Amount received.			Expenses.		Payments made into the Treasury.
	Acres.	Gross amount received for lands sold in the first two quarters of 1824.	Gross amount received in the first two quarters of 1824, for lands sold prior to 1st of July, 1820.	Total amount received in the first two quarters of 1824.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold.	
Marietta	5,142.11	\$6,513 46	\$1,050 58	\$7,564 04	\$722 90	-	\$7,308 32
Zanesville	13,314.14	16,730 61	3,965 64	20,696 25	1,117 51	\$20 08	23,235 20
Steubenville	17,191.65	21,788 35	2,072 97	23,861 32	1,275 20	-	22,586 14
Chillicothe	11,153.78	13,942 15	2,609 77	16,551 94	1,117 57	-	15,358 53
Cincinnati	15,750.67	20,026 17	10,138 51	30,164 68	1,246 74	-	160 74
Wooster	19,997.09	21,992 13	3,066 72	25,058 85	1,155 88	-	23,046 62
Piqua	1,460.64	1,825 83	-	1,825 83	539 97	-	1,258 45
Delaware	13,704.05	17,130 06	-	17,130 06	956 00	-	16,341 02
Jeffersonville	4,372.27	5,465 33	4,655 21	10,120 54	703 40	-	6,165 98
Vincennes	6,257.03	8,161 46	2,380 52	10,541 98	1,097 86	-	18,419 98
Brookville	32,728.01	40,912 10	-	40,912 10	1,456 05	-	38,553 62
Crawfordsville	20,003.97	25,004 99	-	25,004 99	822 33	-	-
Fort Wayne	249.22	311 52	-	311 52	522 48	-	7,400 00
Kaskaskia	802.24	1,002 80	463 54	1,466 34	677 43	-	-
Shawneetown	800.00	1,000 00	-	1,000 00	522 68	-	446 46
Edwardsville	2,952.01	3,690 02	166 41	3,856 43	865 66	-	12,261 50
Vandalia	374.00	467 50	-	467 50	936 19	-	-
Palestine	2,070.46	2,588 06	-	2,588 06	531 92	-	-
Sangamon	4,282.61	5,353 31	-	5,353 31	778 57	-	-
Detroit	32,951.19	41,558 68	115 68	41,674 36	1,403 50	-	21,154 25
Monroe	8,703.29	10,879 88	-	10,879 88	613 94	-	-
St. Louis	8,154.54	10,193 25	1,107 37	11,300 62	1,211 89	-	20,133 85
Franklin	13,011.37	16,499 46	2,409 93	18,909 39	939 78	-	23,611 50
Cape Girardeau	10,177.03	12,721 27	-	12,721 27	1,343 09	-	2,500 00
Langton	2,287.00	2,859 99	-	2,859 99	415 07	-	-

STATEMENT G—Continued.

Offices.	Lands sold in the first two quarters of 1824.	Amount received.			Expenses.		Payments made into the Treasury.
	Acres.	Gross amount received for lands sold in the first two quarters of 1824.	Gross amount received in the first two quarters of 1824, for lands sold prior to 1st of July, 1820.	Total amount received in the first two quarters of 1824.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold.	
Batesville	-	-	-	-	\$500 00	-	-
Little Rock	320 00	\$400 00	-	\$400 00	508 00	-	-
Quachita	-	-	-	-	520 19	-	-
Opelousas	29 79	37 23	\$80 95	118 18	502 36	-	-
New Orleans	-	-	-	-	500 00	-	-
St. Helena court-house	-	-	-	-	500 00	-	-
Washington	4,894 45	6,118 03	4,646 72	10,764 75	2,455 48	\$462 44	\$8,500 00
Jackson court-house	-	-	-	-	500 00	-	-
Choctaw district	42,405 21	54,959 32	-	54,959 32	1,005 52	-	44,442 94
St. Stephen's	15,357 03	19,187 46	1,043 60	20,231 05	1,530 24	-	28,340 00
Huntsville	3,850 94	4,813 74	3,215 15	8,028 89	1,416 44	-	6,845 61
Cahaba	30,166 02	47,064 85	5,775 93	52,840 78	1,912 25	11 25	173 99
Tuscaloosa	7,978 90	9,973 82	-	9,973 82	886 01	-	9,166 00
Sparta	4,267 63	5,334 53	-	5,334 53	728 15	-	-
Total	357,160 38	456,507 36	48,965 12	505,472 58	36,437 25	493 77	357,410 70
Moneys received from 1st January, 1824, to 30th June, 1824					-	-	\$505,472 58
Incidental expenses					\$36,437 25	-	-
Repayments to individuals					493 77	=	36,931 02
Nett proceeds of lands in first two quarters of 1824					-	-	\$468,541 56
Amount paid into the Treasury in first two quarters of 1824					\$357,410 70	-	-
Amount paid into the Treasury in third quarter of 1824					411,394 40	-	-
Total amount paid into the Treasury in first three quarters of 1824					\$768,805 10	-	-

TREASURY DEPARTMENT, General Land Office, December 20, 1824.

GEO. GRAHAM, Commissioner.

H.

STATEMENT of moneys received into the Treasury from all sources other than customs and public lands, from the 1st of January to the 30th September, 1824.

From arrears of old direct tax of 1798	\$5,203 50
new internal revenue	28,053 94
new direct tax	998 46
dividends on stock in the Bank of the United States	350,000 00
fees on letters patent	4,770 00
cents coined at the mint	5,550 00
returned passage money of an American seaman	10 00
surplus emoluments of officers of the customs	31,490 56
money received under the act to abolish the United States trading establishments	17,860 00
balances of advances made to War Department, repaid under the 3d section of the act of 1st May, 1820	42,498 69
moneys previously advanced on account of prisoners of war	2,984 91
moneys previously advanced on account of military pensions	400 00
	<hr/>
	489,820 06
loan of five millions, at 4½ per cent., to provide for the awards under the treaty with Spain	5,000,000 00
	<hr/>
	<u>\$5,489,820 06</u>

TREASURY DEPARTMENT,

Register's Office, December 16, 1824.

JOSEPH NOURSE, *Register.*

I.

STATEMENT of the expenditures of the United States, from the 1st of January to the 30th September, 1824.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC.

Legislature	\$515,388 39	
Executive departments	358,226 46	
Officers of the mint	6,910 00	
Commissioner of the Public Buildings	1,125 00	
Surveying department	13,520 56	
Governments in the Territories of the United States	22,457 79	
Judiciary	160,236 88	
	<hr/>	\$1,077,865 08
Annuities and grants	1,653 02	
Mint establishment	21,469 76	
Payment of demands for unclaimed merchandise	784 27	
Light-house establishment	110,397 82	
Surveys of public lands	87,630 00	
Boundary lines between Missouri and Arkansas	1,000 00	
Land claims in Florida Territory	10,297 46	
Registers and receivers of land offices	706 00	
Repairing road from Cumberland to Ohio	17,000 00	
Roads within the Indian territory, from Nashville to New Orleans	7,920 00	
Roads within the State of Indiana	11,462 73	
Roads within the State of Alabama	32,969 01	
Roads and canals within the State of Missouri	3,282 79	
Payment to Ohio of the nett proceeds of lands sold under the 3d section of the act of 28th February, 1823	10,206 41	
Marine hospital establishment	35,445 84	
Public buildings in Washington	87,800 76	
Payment of certain certificates	331 10	
Payment of balances to collectors of new internal revenue	353 73	
Payment of balances to officers of old internal revenue and direct tax	530 26	
Accommodation of the President's household	839 24	
Miscellaneous expenses	106,509 22	
Payment of claims for property lost	20 00	
Land claims in St. Helena land district	937 50	
	<hr/>	549,546 92

Diplomatic department.	\$56,023 95
Contingent expenses of foreign intercourse	15,664 83
Missions to the independent nations on the American continent.	28,669 72
Relief and protection of American seamen	23,457 36
Treaty of Ghent, (4th, 6th, and 7th articles)	10,011 44
Treaty of Ghent, (1st article)	10,699 10
Treaty with Spain	15,517 60
Claims on Spain	4,775,671 99
Treaties with Mediterranean powers.	5,000 00
	<hr/>
	\$4,940,715 99

MILITARY DEPARTMENT, VIZ:

Pay of the army	819,361 57
Subsistence	202,794 14
Forage	32,985 44
Clothing	151,073 46
Medical and hospital department	20,170 56
Contingencies	10,173 46
Ordnance	31,584 97
Quartermaster's department	227,353 30
Fortifications	227 70
Repairs and contingencies of fortifications	7,956 65
Fort Monroe	72,077 35
Fort Calhoun	57,102 09
Fort Washington	9,275 14
Fort Delaware	11,500 00
Fort on Mobile Point	84,630 99
Fort at the Rigolets	92,000 00
Fort Jackson, at Plaquemine Turn	54,824 17
Fort at Brenton's Point	28,500 00
Fort at New Utrecht Point	5,000 00
Repairs of Plymouth beach	10,000 00
Harbor of Presque Isle	1,000 00
Improving the Ohio and Mississippi rivers	2,736 84
Surveys, &c. of roads and canals	16,379 00
Relief of officers, &c. of Seminole campaign	10,355 27
Military Academy, West Point	9,892 31
Medals for officers	2,215 00
Arrearages	23,157 46
Balances due to certain States	5,510 27
Bounties and premiums	21,332 95
Gratuities	12,176 72
Expenses of recruiting	6,235 70
Armories	294,357 38
Arsenals	1,800 00
Arming and equipping the militia	142,289 81
National armory, western waters	3,117 00
Purchase of Gridley's farm	10,000 00
Purchase of woollens for 1825	12,000 00
Ransom of American captives	652 75

Maps, plans, &c. for War Office	\$652 75
Road from Plattsburg to Sackett's Harbor	1,350 00
Road from Ohio to Detroit	125 00
Road from Pensacola to St. Augustine	15,000 00
Relief of sundry individuals	133,600 78
Invalid and half-pay pensions	230,442 93
Revolutionary pensions	1,266,531 23
Purchase and reservation of Indian lands in Georgia	4,000 00
Purchase of Quapaw lands	7,000 00
Treaty with the Choctaws	480 00
Treaty with the Creeks	23,000 00
Treaty with the Florida Indians	23,657 50
Military escort to Florida Indians	3,500 00
Civilization of Indians	10,011 49
Pay of Indian agents	24,799 24
Pay of sub-agents	10,868 33
Presents	15,249 95
Contingencies, Indian department	98,353 70
Indian annuities	176,825 00
	<hr/>
	4,549,142 16

From which deduct the following re-
payment:

Expenses of holding treaties with Indians, per act of 20th April, 1818	\$599 67
Fort opposite Fort. St. Philip	168 00
	<hr/>
	767 67

\$4,548,374 49

NAVAL DEPARTMENT, VIZ:

Pay of the navy	\$153,309 12
Provisions	227,951 88
Medicines	33,179 66
Repairs of vessels	303,608 01
Ordnance and ordnance stores	20,017 48
Navy yards, &c.	54,528 41
Pay of the navy afloat	544,908 33
Pay of the navy shore stations	169,221 06
Contingent expenses, prior to 1824	100,533 57
Contingent expenses for 1824	87,826 99
Contingent expenses, not enumerated	44 45
Gradual increase	225,544 58
Inclined plane docks, &c.	7,712 53
Ship-houses	31,386 60
Suppression of piracy	14,036 12
Prohibition of the slave trade	12,535 03
Survey of the coast of Florida	855 67
Survey of Charleston harbor	2,962 37
Superintendents, artificers, &c.	3,182 10
Laborers, and fuel for engine	7,432 97

Rewarding officers and crews of two gigs, under command of Lieutenant Gregory	\$3,000 00
Captors of Algerine vessels	56 59
Relief of sundry individuals	1,619 26
Pay and subsistence of marine corps	129,904 66
Clothing for the marine corps	19,592 42
Military stores for the marine corps	3,051 25
Fuel for the marine corps	3,775 93
Contingent for the marine corps	5,288 41
Medicines for the marine corps	450 29
Barracks for the marine corps	5,631 81

2,173,147 55

From which deduct the following repay-
ments:

Rewarding the officers and crew of the Con- stitution	\$66 63
Building barges	409 58

476 21

\$2,172,671 34

PUBLIC DEBT, VIZ:

Interest, &c., domestic debt	- 4,101,284 94
Redemption of seven per cent. stock	- 4,170,623 97
Reimbursement of Mississippi stock	- 2,600 00
Principal and interest of Treasury notes	- 20 00

8,274,528 91

\$21,563,702 73

TREASURY DEPARTMENT,
Register's Office, December 16, 1824.

JOSEPH NOURSE, *Register.*

COMPARATIVE STATEMENT, showing the actual amount of duties which accrued on importations into the United States, in the three quarters of a year ending 30th June, 1824; and the amount of duties which would have accrued on the same importations, at such higher rates as are imposed by the act of Congress under date 22d May, 1824; and exhibiting the ratios which the said duties bear to said importations, under the former and present tariffs.

	Value of importations paying an ad valorem rate.	Amount of duty thereon.	Ratio.	Value of importations paying a specific rate.	Amount of duty thereon.	Ratio.	Total value of importations paying an ad valorem & specific rate.	Total duties thereon.	Ratio.	Value of importations free of duty.	Total value of importations.	Ratio of duties thereon.
	Dollars.	Dollars.	Pr. ct.	Dollars.	Dollars.	Pr. ct.	Dollars.	Dollars.	Pr. ct.	Dollars.	Dollars.	Pr. ct.
Actual - - - - -	29,810,556	5,912,785	19.83	19,567,837	10,278,628	52.53	49,378,393	16,191,413	32.79	9,608,744	58,987,137	27.45
Duties which would have accrued under the present tariff - - - - -	-	7,322,444	24.56	-	10,550,765	53.92	-	17,873,209	36.20	-	-	30.30
Increase - - - - -	-	1,409,659	-	-	272,137	-	-	1,681,796	-	-	-	-
		23.84 p. ct.	-		2.64 pr. ct.	-		10.39 pr. ct.				

COMPARATIVE STATEMENT of the value of importations into the ports of Boston, Salem, New York, Philadelphia, Baltimore, Norfolk, Charleston, and New Orleans, in the third quarter of the years 1823 and 1824; and of the several classes and gross amount of duties accruing thereon, with the ratio of increase, or otherwise, of said importations and duties.

Vol. II.—30

Periods.	Value of importations paying an ad valorem rate.	Amount of duty thereon.	Ratio.	Value of importations paying a specific rate.	Amount of duty thereon.	Ratio.	Total value of importations paying ad valorem and specific rates.	Total amount of duties thereon.	Ratio.	Value of importations free of duty.	Total value of importations.	Ratio of duties thereon.
	Dollars.	Dollars.	Per ct.	Dollars.	Dollars.	Per ct.	Dollars.	Dollars.	Per ct.	Dollars.	Dollars.	Per ct.
3d quarter of 1823	11,468,562	2,665,488	23.25	6,002,049	2,895,245	48.23	17,470,611	5,560,733	31.82	2,138,446	19,609,057	28.36
3d quarter of 1824	10,865,578	-	-	5,786,837	-	-	16,652,415	5,970,713	35.86	2,623,416	19,275,831	30.98
Increase -	-	-	-	-	-	-	-	409,980	-	484,970	-	-
Decrease	602,984	-	-	215,212	-	-	818,196	7.38 per ct.	-	22.68 per ct.	333,226	-
	5.26 per ct.	-	-	3.59 per ct.	-	-	4.17 per cent.	-	-	-	1.70 per ct.	-

NOTE.—It is to be observed that the amount of duties above stated as accruing in the third quarter of 1824, is agreeably to the estimates rendered by the several collectors at the above ports, and is not founded on the ascertained amount of duties secured; the returns of which are not yet received.

1824]

SECRETARY OF THE TREASURY.

305

M.

SUMMARY STATEMENT of proposals made by the Bank of the United States and others for the loan of five millions of dollars, authorized by the act of the 26th of May, 1824.

By the bank (upon the condition of receiving the entire loan) at par	\$5,000,000 00
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By individuals—	
At par	1,004,000 00
At $\frac{7}{8}$ per cent. advance	50,000 00
At 1 do.	60,000 00
At $1\frac{5}{10}$ do.	1,000,000 00
At $1\frac{1}{8}$ do.	10,000 00
At $1\frac{1}{4}$ do.	10,000 00
At $1\frac{3}{8}$ do.	10,000 00
At $1\frac{1}{2}$ do.	10,000 00
At 2 do.	50,000 00
At $2\frac{1}{2}$ do.	28,586 37
At 3 do.	30,000 00
At 4 do.	10,000 00
At $4\frac{1}{2}$ do.	200,000 00
	<hr/>
	2,472,586 37
At such premium as may be fixed upon for the entire loan, not to exceed 5 per cent.	20,000 00
In stock, on as favorable terms as the loan is taken, not exceeding 2 per cent. advance	30,000 00
At par, or, if the whole loan is made at an advance, at such an advance at which it may be effected	32,000 00
	<hr/>
Making an average premium of $97\frac{1}{2}$ cents per cent. on	<u>\$2,554,586 37</u>

N.

A COMPARATIVE STATEMENT showing the advantages offered to the Government by various rates of premium, in contracting for the loan of five millions of dollars, authorized by the act of May 26, 1824.

Rate.	Offers by individuals.						
	Amount of stock issued.	Interest of half for one year and half for nine months.	Yearly interest.	Interest for six years.	Total interest.	Total principal and interest.	
1 per cent.	\$4,950,000 00	\$194,906 25	\$222,750 00	\$1,336,500 00	\$1,531,406 25	\$6,481,406 25	
1½ do.	4,925,000 00	193,921 87	221,625 00	1,329,750 00	1,523,671 87	6,448,671 87	
2 do.	4,900,000 00	192,937 50	220,500 00	1,323,000 00	1,515,937 50	6,415,937 50	
2½ do.	4,875,000 00	191,953 12	219,375 00	1,316,250 00	1,508,203 12	6,383,203 12	
3 do.	4,850,000 00	190,968 75	218,250 00	1,309,500 00	1,500,468 75	6,350,468 75	
3½ do.	4,825,000 00	189,984 37	217,125 00	1,302,750 00	1,492,734 37	6,317,734 37	
4 do.	4,800,000 00	189,000 00	216,000 00	1,296,000 00	1,485,000 00	6,285,000 00	
4½ do.	4,775,000 00	188,015 62	214,875 00	1,289,250 00	1,477,265 62	6,252,265 62	
5 do.	4,750,000 00	187,031 25	213,750 00	1,282,500 00	1,469,531 25	6,219,531 25	
5½ do.	4,725,000 00	186,046 87	212,625 00	1,275,750 00	1,461,796 87	6,186,796 87	
6 do.	4,700,000 00	185,062 50	211,500 00	1,269,000 00	1,454,062 50	6,154,062 50	
6½ do.	4,675,000 00	184,078 12	210,375 00	1,262,250 00	1,446,328 12	6,121,328 12	
7 do.	4,650,000 00	183,093 75	209,250 00	1,255,500 00	1,438,593 75	6,088,593 75	
Offer by the Bank of the United States.							
	Stock issued.	First year's interest.	Interest for six years.	Total interest.	Government proportion one-fifth.	Interest actually paid.	Total principal and interest.
Par	\$5,000,000 00	\$196,875 00	\$1,350,000 00	\$1,546,875 00	\$309,375 00	\$1,237,500 00	\$6,237,500 00

N. B.—The bank offer at par is, therefore, equal to an individual offer at the rate of 4½ per cent. advance on the whole.

No. 1.

STATEMENT of the debt of the United States, October 1, 1823.

Deferred six per cent. stock, unredeemed amount	\$632,112 14	
Three per cent. stock	13,296,231 45	
Exchanged six per cent. stock	2,668,974 99	
Six per cent. stock of 1812	6,187,006 84	\$16,597,318 58
Do. do. 1813 (16 millions)	15,497,818 63	
Do. do. 1813 (7½ millions)	6,812,845 44	
Do. do. 1814	13,001,437 63	
Do. do. 1815	9,490,099 10	
Treasury note six per cent. stock	1,466,847 34	
Do. seven per cent. stock	8,606,490 27	
Five per cent. stock subscription to Bank United States	7,000,000 00	
Do. of 1820	999,999 13	
Do. of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
		73,854,545 45
		90,451,864 03

TREASURY DEPARTMENT,

*Register's Office, December 23, 1824.*JOSEPH NOURSE, *Register.*

No. 2.

STATEMENT of the debt of the United States, January 1, 1824.

Deferred six per cent. stock, unredeemed amount	\$357,546 26	
Three per cent. stock	13,296,231 45	
Exchanged six per cent. stock	2,668,974 99	
Six per cent. stock of 1812	6,187,006 84	\$16,322,752 70
Do. do. 1813 (16 millions)	15,497,818 63	
Do. do. 1813 (7½ millions)	6,812,845 44	
Do. do. 1814	13,001,437 63	
Do. do. 1815	9,490,099 10	
Treasury note six per cent. stock	1,467,564 09	
Do. seven per cent. stock	8,606,490 27	
Five per cent. stock subscription to Bank United States	7,000,000 00	
Do. of 1820	999,999 13	
Do. of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
		73,855,262 20
		90,178,014 90

TREASURY DEPARTMENT,

*Register's Office, December 23, 1824.*JOSEPH NOURSE, *Register.*

No. 3.

STATEMENT of the debt of the United States, 1st October, 1824.

Three per cent. stock	-	-	\$13,296,231	45
Exchanged six per cent. stock	-	-	2,658,974	99
				<u>\$15,965,206</u>
Six per cent. stock of 1812	-	-	6,187,006	84
Six per cent. stock of 1813 (16 millions)	*	15,497,818	63	
Six per cent. stock of 1813 ($7\frac{1}{2}$ millions)	*	6,812,845	44	
Six per cent. stock of 1814	-	-	13,001,437	63
Six per cent. stock of 1815	-	-	9,490,099	10
Treasury note six per cent. stock	-	-	1,467,564	09
Treasury note seven per cent. stock	-	-	4,483,093	17
Five per cent. stock, (subscription to the Bank of the United States)	-	-	7,000,000	00
Five per cent. stock of 1820	-	-	999,999	13
Five per cent. stock of 1821	-	-	4,735,296	30
Exchanged five per cent. stock of 1822	-	-	56,704	77
Four and one-half per cent. stock, per act of the 24th May, 1824	-	-	5,000,000	00
				<u>74,731,865</u>
				<u>10</u>
	Amount	-	\$90,697,071	54

TREASURY DEPARTMENT,

*Register's Office, December 23, 1824.*JOSEPH NOURSE, *Register.*

* There has been issued, since the 1st of October last, under the act of the 26th May, 1824, certificates of four and one-half per cent. stock, in exchange for an equal amount of the six per cent. stocks of 1813, subscribed prior to that day, the sum of \$3,308,307 45.

NOTE.

The amount of the debt on the 1st October, 1823, per estimate (No. 3) which accompanied the Secretary's report of the 31st December, 1823, was stated at	-	-	\$90,451,834	24
The reimbursement of the deferred stock, to that day, inclusive, was over-estimated	-	-	29	79
				<u>79</u>
Amount of the debt on the 1st October, 1823, per statement No. 1, herewith	-	-	\$90,451,864	03
Add Treasury note six per cent. stock, issued in the fourth quarter of 1823	-	-	716	75
				<u>75</u>
			\$90,452,580	78
Deduct reimbursement of deferred stock on the 31st December, 1823	-	-	274,565	88
				<u>88</u>

Amount of the debt on the 1st January, 1824, per statement No. 2, herewith		\$90,178,014 90
Add four and one-half per cent. stock, issued under the act of the 24th May, 1834		5,000,000 00
		<u>\$95,178,014 90</u>
Deduct reimbursement of deferred stock during the first three quarters of 1824-	\$357,546 26	
And the seven per cent. stock purchased under the act of 22d January, 1824	4,123,397 10	
		<u>4,480,943 36</u>
Amount of the debt on the 1st October, 1824, as above stated		\$90,697,071 54
Add estimated amount of four and one-half per cent. stock proposed to be issued during the fourth quarter of the present year; under the act of the 26th May, 1824		2,500,000 00
		<u>\$93,197,071 54</u>
Deduct payments to be made during the same period, viz:		
For the redemption of the exchanged six per cent. stock	\$2,668,974 99	
Residue of the seven per cent. stock	4,483,093 17	
		<u>7,152,068 16</u>
Which will reduce the debt on the 1st January, 1825, to		<u><u>\$86,045,003 38</u></u>

No. 4.

ESTIMATED amount of Treasury notes outstanding on the 1st October, 1824.

Total amount issued, as per No. 4, of last report		\$36,680,794 00
Cancelled and reported on by the First Auditor		36,661,038 00
		<u>\$19,756 00</u>
Outstanding		
Consisting of small Treasury notes		\$2,576 00
Notes bearing interest		17,180 00
		<u><u>\$19,756 00</u></u>

TREASURY DEPARTMENT,

*Register's Office, December 23, 1824.*JOSEPH NOURSE, *Register.*

No. 5.

STATEMENT of the stock issued under the act of Congress entitled "An act supplementary to the act for the indemnification of certain claimants of public lands in the Mississippi Territory," passed on the 3d of March, 1815.

Amount of claims awarded, per statement No. 5, of last report			\$4,282,151 12½
Whereof there was paid in for lands, per said report			\$2,447,535 39
Payments at the Treasury to the 30th September, 1823		\$1,813,356 86	
Payments from 1st October, 1823, to 1st December, 1824		7,242 34	
			1,820,599 20
Balance 1st December, 1824, consisting of—			
Certificates outstanding		13,971 93	
Awards not applied for		44 60½	
			14,016 53½
			<u>\$4,282,151 12½</u>

TREASURY DEPARTMENT,

Register's Office, December 23, 1824.

JOSEPH NOURSE, *Register.*

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