

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1882.



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1882.

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TABLE OF CONTENTS.

	Page.
I.—REPORT OF THE SECRETARY OF THE TREASURY.....	III
Tables accompanying the report.....	1
Appendix accompanying the report.....	51
II.—REPORTS OF TREASURY OFFICERS:	
Auditor, First.....	287
Auditor, Second.....	297
Auditor, Third.....	311
Auditor, Fourth.....	327
Auditor, Fifth.....	347
Auditor, Sixth.....	357
Commissioner of Customs.....	279
Commissioner of Internal Revenue.....	67
Comptroller, First.....	263
Comptroller, Second.....	273
Comptroller of the Currency.....	131
Director of the Mint.....	199
Liabilities to Indian tribes.....	549
Register.....	399
Treasurer of the United States.....	361

376

REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 4, 1882.

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

The ordinary revenues from all sources for the fiscal year ended June 30, 1882, were:

From customs.....	\$220, 410, 730 25
From internal revenue.....	146, 497, 595 45
From sales of public lands.....	4, 753, 140 37
From tax on circulation and deposits of national banks.....	8, 956, 794 45
From repayment of interest by Pacific Railway Companies.....	840, 554 37
From sinking-fund for Pacific Railway Companies..	796, 271 42
From customs fees, fines, penalties, &c.....	1, 343, 348 00
From fees—consular, letters-patent, and lands.....	2, 638, 990 97
From proceeds of sales of Government property....	314, 959 85
Paid in from profits on coinage, bullion deposits, and assays.....	4, 116, 693 73
From Indian trust funds.....	5, 705, 243 22
From deposits by individuals for surveying public lands.....	2, 052, 306 36
From revenues of the District of Columbia.....	1, 715, 176 41
From miscellaneous sources.....	3, 383, 445 43
Total ordinary receipts.....	<u>403, 525, 250 28</u>

The ordinary expenditures for the same period were—

For civil expenses.....	\$18, 042, 386 42
For foreign intercourse.....	1, 307, 583 19
For Indians.....	9, 736, 747 40
For pensions.....	61, 345, 193 95
For the military establishment, including river and harbor improvements, and arsenals.....	43, 570, 494 19
For the naval establishment, including vessels, machinery, and improvements at navy-yards.....	15, 032, 046 26
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue.	34, 539, 237 50
For expenditures on account of the District of Columbia.....	3, 330, 543 87
For interest on the public debt.....	71, 077, 206 79
Total ordinary expenditures.....	<u>257, 981, 439 57</u>

IV REPORT OF THE SECRETARY OF THE TREASURY.

Leaving a surplus revenue of.....	\$145, 543, 810 71
Which, with an amount drawn from the cash balance in the Treasury, of.....	20, 737, 694 84
Making.....	166, 281, 505 55
Was applied to the redemption—	
Of bonds for the sinking-fund.....	60, 079, 150 00
Of fractional currency for the sinking-fund.....	58, 705 55
Of loan of July and August, 1861.....	62, 572, 050 00
Of loan of March, 1863.....	4, 472, 900 00
Of funded loan of 1881.....	37, 194, 450 00
Of loan of 1858.....	1, 000 00
Of loan of February, 1861.....	303, 000 00
Of five-twenties of 1862.....	2, 100 00
Of five-twenties of 1864.....	7, 400 00
Of five-twenties of 1865.....	6, 500 00
Of ten-forties of 1864.....	254, 550 00
Of consols of 1865.....	86, 450 00
Of consols of 1867.....	408, 250 00
Of consols of 1868.....	141, 400 00
Of Oregon-war debt.....	675, 250 00
Of old demand, compound-interest, and other notes.....	18, 350 00
	166, 281, 505 55

The requirements of the sinking-fund for the past fiscal year, including a balance of \$16,305,873.47 from the preceding year, have been fully met. It is estimated that the requirement for the present fiscal year will be \$44,422,956.25, of which there has been applied during the first four months of the year, the sum of \$31,196,350.

There seems to have been confusion in some minds, of the sums paid to meet the lawful needs of the sinking-fund, and those paid for the reduction of public debt by direct payment and redemption thereof. To my report of last year was appended a table (Table L) of all the moneys paid for bonds for the sinking-fund; and a table (Table I) showing the condition of that fund from the beginning of it in May, 1869, down to June 30, 1881. It was stated in my report that there was a balance then due the fund of \$16,305,873.47. It has been said that this was erroneous. The report of my predecessor, Mr. Secretary Morrill, made in 1876, was relied upon as so showing. He said that the terms of the sinking-fund act required that the public debt should be reduced by the close of the fiscal year in 1876 by the sum of \$433,848,215.87; that the public debt had, however, been reduced at that time by the sum of \$656,992,226.14, or over two hundred and twenty-three millions more than those terms required. He did not say, nor did he mean to say, that the reduction he announced was achieved through the operations of the sinking-fund. What he said, and meant

to say, was that, though the sinking-fund had not been filled to the amount contemplated by the act of Congress which provided for it, and so the letter of the law had not been observed, yet that, by other modes, the public debt had been reduced by more than the sum which the sinking-fund act contemplated, and so the spirit and intent of the law had been met and the faith of the Government with its creditors kept. And so, after his time, though the sinking-fund has been a creditor, the public debt has been decreased by more than a strict adherence to the sinking-fund act would have brought about. My predecessor, Mr. Secretary Sherman, reported in 1877 a deficiency in the sinking-fund, but a reduction of public debt near two hundred and twenty-one millions more than the sinking-fund act, literally carried out, would have effected.

Compared with the previous fiscal year, the receipts for 1882 have in the following items increased \$44,578,081.99: In customs revenue, \$22,251,054.23; in internal revenue, \$11,233,209.94; in sales of public lands, \$2,551,277.20; in direct tax, \$158,624.80; in tax on circulation and deposits of national banks, \$840,678.73; in proceeds of sales of Government property, \$52,785.85; in repayment of interest by Pacific Railway Companies, \$29,720.57; in consular fees, \$8,922.98; in custom-house fees, \$7,538.35; in customs emolument fees, \$155,083.98; in marine-hospital tax, \$22,155.89; in Indian trust funds, interest and premium, \$5,753,308.29; in deposits by individuals for surveying public lands, \$248,160.81; in registers' and receivers' fees, \$243,295.29; in fees on letters-patent, \$141,788.72; in profits on coinage, \$648,208.12; and in sales of ordnance material and small stores, \$232,268.24. There was a decrease of \$1,835,124.28, as follows: In revenues of the District of Columbia, \$301,022.82; in sinking-fund for Pacific Railway Companies, \$8,909.12; in customs fines, penalties, and forfeitures, \$44,789.19; in steamboat fees, \$27,664.91; in sales of Indian lands, and interest on deferred payments, \$1,078,316.30; and in miscellaneous items, \$374,421.94; making a net increase in the receipts from all sources of \$42,742,957.71.

The expenditures show a decrease over the previous year of \$20,343,982.30, as follows: In the Navy Department, \$654,625.40; in interest on the public debt, \$11,431,534.39; and in civil and miscellaneous, \$8,257,822.51. There was an increase of \$17,612,534.28, as follows: In the War Department, \$3,104,033.64; for Indians, \$3,222,586.31; and in pensions, \$11,285,914.33—making a net decrease in the expenditures of \$2,731,448.02.

VI REPORT OF THE SECRETARY OF THE TREASURY.

FISCAL YEAR 1883.

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

Source.	For the quarter ended September 30, 1882.	For the remaining three quarters of the year.
	Actual.	Estimated.
From customs.....	\$64,908,875 71	\$170,091,124 29
From internal revenue.....	37,760,804 58	107,239,195 42
From sales of public lands.....	1,185,622 97	4,314,377 03
From tax on circulation and deposits of national banks.....	4,492,426 39	4,507,573 61
From repayment of interest and sinking-fund, Pacific Railway Companies.....	114,619 55	1,635,380 45
From customs fees, fines, penalties, &c.....	422,140 09	977,859 91
From fees—consular, letters-patent, and lands.....	822,842 49	1,827,157 51
From proceeds of sales of Government property.....	113,995 95	886,004 05
From profits on coinage, &c.....	1,040,119 39	3,159,880 61
From deposits for surveying public lands.....	894,128 04	1,505,871 96
From revenues of the District of Columbia.....	194,314 88	1,535,685 12
From miscellaneous sources.....	840,717 28	4,529,282 72
Total receipts.....	112,790,607 32	302,209,392 68

The expenditures for the same period, actual and estimated, are—

Object.	For the quarter ended September 30, 1882.	For the remaining three quarters of the year.
	Actual.	Estimated.
For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue.....	\$16,224,736 16	\$45,275,263 84
For Indians.....	2,633,778 88	4,866,221 12
For pensions.....	23,397,244 51	76,602,755 49
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	14,181,028 69	33,318,971 31
For naval establishment, including vessels and machinery, and improvements at navy-yards.....	3,571,431 83	11,928,568 17
For expenditures on account of the District of Columbia.....	1,415,882 20	2,084,117 80
For interest on the public debt.....	17,219,246 19	42,280,753 81
Total ordinary expenditures.....	78,643,348 46	216,356,651 54

Total receipts, actual and estimated	\$415,000,000 00
Total expenditures, actual and estimated.....	295,000,000 00

Estimated amount due the sinking-fund.....	120,000,000 00
	44,422,956 25

Leaving a balance of.....	75,577,043 75
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FISCAL YEAR 1884.

The revenues of the fiscal year ending June 30, 1884, estimated upon the basis of existing laws, will be—

From customs.....	\$235, 000, 000
From internal revenue.....	145, 000, 000
From sales of public lands.....	5, 500, 000
From tax on circulation and deposits of national banks.....	9, 000, 000
From repayment of interest and sinking-fund, Pacific Railway Companies.....	1, 750, 000
From customs fees, fines, penalties, &c.....	1, 400, 000
From fees—consular, letters-patent, and lands.....	2, 650, 000
From proceeds of sales of Government property.....	1, 000, 000
From profits on coinage, &c.....	4, 200, 000
From deposits for surveying public lands.....	2, 400, 000
From revenues of the District of Columbia.....	1, 730, 000
From miscellaneous sources.....	5, 370, 000
Total estimated ordinary receipts.....	<u>415, 000, 000</u>

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

Legislative.....	\$3, 274, 049 30
Executive.....	18, 668, 595 78
Judicial.....	408, 300 00
Foreign intercourse.....	1, 390, 905 00
Military establishment.....	28, 901, 445 94
Naval establishment.....	23, 481, 078 54
Indian affairs.....	6, 725, 731 54
Pensions.....	101, 575, 000 00
Public works:	
Legislative.....	\$6, 500 00
Treasury Department.....	5, 317, 500 00
War Department.....	4, 753, 602 64
Navy Department.....	3, 855, 513 00
Interior Department.....	417, 100 00
Department of Agriculture.....	10, 500 00
Department of Justice.....	1, 000 00
Miscellaneous.....	<u>14, 361, 715 64</u>
District of Columbia.....	20, 925, 003 14
Permanent annual appropriations:	
Interest on the public debt.....	\$55, 877, 410 72
Sinking-fund.....	45, 072, 222 54
Refunding—customs, internal revenue, lands, &c.....	7, 417, 100 00
Collecting revenue from customs..	5, 500, 000 00
Miscellaneous.....	3, 151, 305 00
	<u>117, 018, 038 26</u>
Total estimated expenditures, including sinking-fund..	<u>340, 280, 162 22</u>
Or, an estimated surplus of.....	<u>74, 719, 837 78</u>

VIII REPORT OF THE SECRETARY OF THE TREASURY.

Excluding the sinking-fund, the estimated expenditures will be \$295,207,939.68, showing an expected surplus of \$119,792,060.32.

REDEMPTION OF U. S. BONDS.

At the date of the last annual report to Congress, the interest-bearing debt which was redeemable at the pleasure of the Government was as follows:

Acts of July and August, 1861, continued at three and a half per cent.....	*\$113, 926, 350
Act of March 3, 1863, continued at three and a half per cent.....	47, 949, 700
Five per cent. funded loan, continued at three and a half per cent.....	401, 504, 900
Total.....	<u>563, 380, 950</u>

Of the above bonds there have been redeemed during the year ended October 31, 1882, the following:

Loan of July and August, 1861, continued at three and half per cent.....	\$110, 622, 800
Loan of March 3, 1863, continued at three and a half per cent.....	30, 878, 350
Five per cent. funded loan.....	9, 700
Total.....	<u>141, 510, 850</u>

EXCHANGE OF THREE AND A HALF PER CENT. CONTINUED BONDS INTO THREE PER CENT. BONDS.

On July 1, 1882, the interest-bearing debt which was redeemable at the pleasure of the Government, exclusive of \$11,137,050 three and a half per cent. continued bonds of the loan of July and August, 1861, which had been called, and which became due on that day, was as follows:

Act of March 3, 1863, continued at three and a half per cent.....	\$47, 820, 100
Five per cent. funded loan of 1881, at three and a half per cent.....	401, 503, 900
Total.....	<u>449, 324, 000</u>

Included in the above were \$15,000,000 in bonds of the act of March 3, 1863, which had been called to mature August 1, 1882, and the

* Including \$12,035,500 which had been called, but which had not then matured.

amount of bonds available for exchange, as contemplated in legislation then pending, was still further reduced by the call issued July 10, 1882, for \$16,000,000, to mature September 13, 1882.

By the eleventh section of the act approved July 12, 1882, entitled "An act to enable national banking associations to extend their corporate existence, and for other purposes," the Secretary was authorized to receive at the Treasury, bonds of the United States bearing three and a half per cent. interest, and to issue in exchange therefor registered bonds of the United States bearing interest at the rate of three per cent. per annum.

These bonds were to be redeemable at the pleasure of the United States, after all bonds bearing a higher rate of interest, and which were thus redeemable, had been redeemed or called. There is also the important provision that the last of the bonds issued under the act, and the substitutes for them, should be the first called for payment, and that this order of payment should be followed until all should have been paid. Thereby the bonds first issued, and the substitutes for them made on the assignment and transfer of them, were made more desirable, as likely to have a longer time to run. This gave rise to the query, how the order of issue of the "threes" to the holders of the "three and a halves" should be determined. A method was devised by the Department which gave the precedence to diligence in offer of surrender of the three and a halves; and which determined by lot, giving the same chance of priority to all having part in it, who of the equally diligent should have the first privilege in issue. It is believed that justice was done to all. The provision that the substituted bonds should have the same rank with the originals, in the order of call for payment, was at first thought to preclude the holder from a division of one bond of larger denomination into two or more bonds of smaller denomination. To have maintained this, would have inconvenienced the transfer and division of securities among several alike interested in a large bond. But as it was impracticable to divide one bond into two or more and give to the latter the number of the former, and so preserve the right to be deferred in calls for payment, it has been determined to yield to a wish for a division, upon the holder waiving that right in express terms in the instrument of assignment. This puts upon the Register's Office more labor and the greater exercise of care, but, being a convenience to the holder of the bond, they will be cheerfully undertaken.

On the day following the approval of the act, the Secretary issued a circular announcing the readiness of the Department to effect the exchange thus provided for; August 1, 1882, being named as the date

upon which said exchange would begin. Under the provisions of the act the exchanges of the three and a half per cent. continued bonds began on the date named and continued until September 20, upon which date they were temporarily suspended, in order to allow the preparation of the schedules and checks for the dividend due November 1 on the three and a half per cent. bonds which had not been exchanged, as well as upon the new three per cent. bonds which had been issued.

From the beginning of the exchanges until the suspension three and a half per cent. continued bonds were received for exchange into three per cent. bonds as follows:

Act of March 3, 1863, continued at three and a half per cent.	\$13, 231, 650
Five per cent. funded loan of 1881, continued at three and a half per cent.	246, 138, 850
Total	259, 370, 500

and three per cent. bonds were duly issued therefor.

The interest on the surrendered bonds was adjusted to August 1, 1882, and the three per cent. bonds issued in exchange therefor carried interest from that date.

The exchanges were resumed November 1, since which time there have been received \$21,024,250 in three and a half per cent. continued bonds, for which a like amount of three per cent. bonds have been issued; making a total issue to December 1, 1882, of \$280,394,750.

The reduction in the annual interest charge by reason of these exchanges is \$1,401,973.75.

The Department knows no reason why it should not continue to afford every facility for these exchanges so long as three and a half per cent. bonds remain outstanding and uncalled.

The following table shows the changes in the interest-bearing debt during the year:

Loan.	Amount outstanding Nov. 1, 1881.	Redeemed during the year.	Exchanged into 3 per cent. bonds.	Outstanding Nov. 1, 1882.
July and August, 1861, continued at 3½ per ct.				
March 3, 1863, continued at 3½ per cent.	\$113, 926, 350	\$110, 622, 800	.....	\$3, 303, 550
Five per cent. funded loan continued at 3½ per cent.	47, 949, 700	30, 878, 350	\$13, 231, 650	3, 839, 700
	401, 504, 900	9, 700	246, 138, 850	155, 356, 350
	563, 380, 950	141, 510, 850	259, 370, 500	162, 499, 600

Of the bonds above set down as outstanding, those embraced in the loans of July and August, 1861, and March 3, 1863, amounting to \$7,143,250, are called, and have ceased to bear interest; making a total of bonds redeemed during the year or which have ceased to bear interest of \$148,654,100.

Calls are now out for continued bonds of the five per cent. funded loan amounting to \$55,000,000, and the bonds will cease to bear interest during the months of December, 1882, and January and February, 1883.

The reduction in the annual interest charge by reason of these changes to November 1, 1882, is as follows:

On bonds redeemed or interest ceased.....	\$5, 202, 893 50
On bonds exchanged into three per cent. bonds	1, 296, 852 50
Total	6, 499, 746 00
Deduct for interest on four per cent. bonds issued, &c. .	222 00
Net reduction.....	6, 499, 524 00

STANDARD SILVER DOLLARS AND SILVER CERTIFICATES.

There had been coined, on November 1, 1882, under the act of February 28, 1878, of standard silver dollars	\$128, 329, 880
There were in the Treasury at that date.....	92, 946, 094
And in circulation.....	35, 383, 786
There were in circulation, November 1, 1881, about....	34, 000, 000
Increase	1, 383, 786

The increase in the circulation of standard silver dollars between November 1, 1881, and November 1, 1882, was less than a million and a half of dollars. The amount coined during the same time was \$27,772,075. The supply in the aggregate, and furnished yearly, is much more than the demand.

Of the above amount held by the Treasury November 1, 1882, there were in the sub-treasury at New York about \$19,000,000, and in the vaults of the assistant treasurer at San Francisco nearly \$14,000,000, and in the mint at that place nearly \$27,000,000, making nearly \$41,000,000 in San Francisco. This large accumulation at San Francisco is useless; the call for silver dollars for use as money there is little. The reason for the accumulation there is this: The mints this side the mountains could not do the needed coinage of gold, and coin also the minimum amount of silver dollars required by the law. After

the silver dollars had been coined there, there was not good policy in bringing them away, for there was no unsatisfied call for them on this coast, and the expense of carriage is great, never less than one per cent. Besides that, the vaults on this side are inconveniently taxed in the storage of what is here. Indeed, the storage capacity of the mints and other vault-room of the Government is everywhere severely taxed. There were on hand in the sub-treasury on November 1, 1882, \$26,884,337.62 of fractional silver coin. In all, there were 2,400 tons of silver coin stored in the public vaults. If the coinage of standard silver dollars is kept up, and the demand for them for circulation is as dormant as now, it will be a serious question where the Treasury Department will find, in public receptacles, storage-room therefor.

Another reason for the coinage at San Francisco is, that all the bullion for the monthly coinage required by law could not be bought on this side of the mountains at the market rate as required by the law, and that portion bought on the Pacific side was coined there because it would cost so much to bring it to this side for coinage, even if there had been mint facilities therefor.

The amount of silver certificates outstanding November 1, 1881, was about \$66,000,000, and the amount outstanding November 1, 1882, about \$65,500,000. The Treasury holds nearly all the standard silver dollars coined during the year ended November 1, 1882. The amount of silver certificates outstanding has lessened during the same time. Judging from past experience, we need not expect an increased demand for silver dollars.

Inasmuch as by recent legislation the Secretary is required to issue gold certificates, it is to be looked for that the place of the silver certificates will be to a great extent supplied by gold certificates, as the latter are furnished in convenient denominations; and it is just to suppose that a certificate payable in a coin worth but eighty-eight per cent. of its nominal value will be displaced by one worth fully its nominal value.

Is the idea vain that the continued coinage of silver dollars is not now required for circulation of them, or as a basis for the issue of such certificates, and that the policy of the Government, so far as it was meant to increase the price of silver, has not been successful?

As was stated in the report of last year, the act requiring the issue of silver certificates; making them receivable for customs and all public dues, was a part of the policy of Congress to maintain the standard of the silver dollar at or near that of the gold dollar.

The objections then urged to the issue of silver certificates, viz., that they form an inexpedient addition to the paper currency; that they

are made a legal-tender for the purposes named for more than their real value; that there is no promise on the part of the Government to pay the difference between their actual and nominal value; and the embarrassments which arise from the endeavor to maintain several standards of value, still have their force.

There is just now a seemingly greater demand for silver dollars. It is only in seeming. The process is this: Gold is deposited in New York. For that, by arrangement, silver dollars are taken from the mint at New Orleans. They are not put into circulation. They are deposited at once in the sub-treasury there, and silver certificates taken to meet immediate pressing needs for currency. As gold certificates are now going into business hands in New Orleans, the process above stated will probably cease, as it is not looked for that silver certificates will be sought rather than the gold certificates. That process keeps the silver dollars out of the Treasury but a short time, and does not put them into general circulation.

I refer for a more full discussion of this subject to my report of last year, and repeat my recommendation that the provision for the coinage of a fixed amount of standard silver dollars each month be repealed and the Department be authorized to coin only so much as will be necessary to supply the demand.

The recommendation is renewed for the repeal of the act requiring the issue of silver certificates, and for a law authorizing measures for their early retirement from circulation.

The international monetary conference met in April last, on the day to which it had adjourned, and adjourned again *sine die*. It is not understood that it effected any important practical result.

GOLD CERTIFICATES.

Under the act of the last session of Congress gold certificates have been prepared and have been issued, as is shown in this table:

Denominations.	Gold certificates ready for issue.	Gold certificates issued November 27, 1882.
\$20's.....	\$3,920,000	\$2,240,000
50's.....	5,000,000	2,200,000
100's.....	7,600,000	3,000,000
500's.....	10,000,000	5,050,000
1000's.....	12,000,000	4,300,000
5000's.....	20,000,000	4,500,000
10000's.....	80,000,000	10,000,000
Total.....	138,520,000	31,290,000

CONVERSION OF REFUNDING CERTIFICATES.

At the date of the last report refunding certificates issued under the act of February 26, 1879, remained outstanding to the amount of \$589,050.

There have been presented during the year for conversion into four per cent. bonds, certificates amounting to \$174,300, leaving still unconverted \$423,750.

In the language of the act, these certificates are "convertible at any time, with accrued interest, into the four per cent. bonds described in the refunding act." Prior to May 1, 1882, it had been the practice of the Department to convert the principal only of the certificates into four per cent. bonds, paying the interest accrued on the certificates in lawful money.

A holder of refunding certificates having made a demand upon the Department to have the interest accrued on his certificates, as well as the principal thereof, converted into four per cent. bonds, the question was referred to the Department of Justice for examination. In the opinion of the Attorney-General which was furnished this Department, the claim thus made was held to be justified by the language of the act, and on conversions effected since May 1, four per cent. bonds have been issued in satisfaction of the interest accrued on the certificates, in lieu of the payment of lawful money, in all cases where such interest amounted to a sum sufficient to entitle the holder to a bond.

Up to November 1, 1882, \$5,500 in four per cent. bonds have been issued in this manner, making an increase to that extent of the amount of such bonds outstanding, but not increasing the total debt.

CONTINUED TRUST-FUND BONDS.

It was stated in the last report that \$451,350 in bonds of the five per cent. funded loan, held by the Secretary of the Treasury as a part of the sinking-fund for the Pacific Railroads, had been continued at three and a half per cent., and that \$52,000 in bonds of the same loan, held in trust for the South Carolina school-fund, had also been continued in preference to allowing the bonds to be redeemed and investing the proceeds in other bonds.

For the same reason the three and a half per cent. bonds have now been exchanged into three per cent. bonds of the act of July 12, 1882.

COINS AND COINAGE.

The report of the Director of the Mint gives, in detail, the transactions of the mint, and assay offices during the year, together with sta-

tistics and inquiries into the financial condition of our own and foreign countries.

The imports of foreign gold coin and bullion were during the previous year ninety-seven and one-half millions. During the last fiscal year the excess of imports over exports was about one and three-quarter millions.

There were during the fiscal year ended June 30, 1882, exports of—

Gold bullion.....	\$1, 600, 436
Gold coin, American.....	29, 805, 289
Gold coin, foreign.....	1, 182, 155
Total.....	<u>32, 587, 880</u>
Silver bullion.....	\$11, 732, 340
Silver coin, American.....	423, 098
Silver coin, foreign.....	4, 674, 160
Total.....	<u>16, 829, 599</u>
Total gold and silver.....	<u>\$49, 417, 479</u>

There were imports of—

Gold bullion.....	\$9, 406, 053
Gold coin, American.....	4, 796, 630
Gold coin, foreign.....	20, 174, 371
Total.....	<u>34, 377, 054</u>
Silver bullion.....	\$2, 121, 733
Silver coin, American.....	940, 877
Silver coin, foreign.....	5, 032, 726
Total.....	<u>8, 095, 336</u>
Total imports of gold and silver.....	<u>\$42, 472, 390</u>

There were deposited at the mints and assay offices \$66,756,653 of gold, which was \$74,000,000 less than the preceding year, because of the decrease in the imports.

The coinage at the mints during the fiscal year was—

Gold.....	\$89, 413, 447 50
Standard silver dollars.....	27, 772, 075 00
Fractional silver coins.....	11, 313 75
Minor coins.....	644, 757 75
Total.....	<u>117, 841, 594 00</u>

The coinage of gold was nearly \$11,000,000 more than that of any previous year in the history of the mints. About one-half of this was in eagles, one-third in half-eagles, and the rest in double-eagles.

The purchase of silver for coinage during the year was 23,627,229.37 ounces of standard silver, at a cost of \$24,136,942.20, an average of \$1.02.15 per ounce standard. The average London price for silver was 51½ pence per ounce of British standard fineness, equivalent to \$1.02.26 per ounce United States standard, and the average New York price was \$1.02,419 per ounce standard.

During the year, about \$29,000 of punched and mutilated silver coins were purchased and melted for recoinage.

The silver coinage consisted of \$27,772,075 in standard dollars, and \$11,313.75 in fractional coin, a total of \$27,783,388.75.

The profits on the silver coinage amount to \$3,440,887.15, of which \$3,438,829.41 were from the coinage of the dollar, and \$2,057.74 from fractional coin.

When the financial report of this Department was made last year, public queries were started whether the profits on coinage were truly given. To satisfy myself and please a proper public scrutiny, I called a fitting official person from the assistant treasurer's office at New York, and charged him with a thorough investigation of the matter. What he did appears in his report appended hereto (Appendix, page 53). I think it is complete and satisfactory, and puts at rest any doubt that the accounts have been accurately kept and truly reported.

During the year the mints distributed 15,747,463 standard silver dollars, leaving in their vaults 35,365,672, from the coinage of this and former years.

Of the minor or base-metal coins, 46,865,725 pieces were struck, in value \$644,757.75. Of this, 4,400,775 pieces, in value \$220,038.75, were five-cent nickel coins, for which the demand was large during the year. The rest of it was principally of one-cent pieces.

Besides the coinage, \$37,505,120 worth of gold and \$8,129,202 worth of silver was made into bars.

Up to October 1, under the act of May 26, 1882, \$6,588,000.06 in fine gold bars fit for export were changed for gold coin at the New York assay office, thus saving the expense of coinage.

The coin circulation of the country on July 1, 1881, is estimated, from the statistics of coinage and net imports of coin, to have been—

United States gold coin	\$439, 776, 753
United States silver coin	171, 459, 766
Total	<u>611, 236, 519</u>

The increase on the 30th of June last, by coinage and imports of coin, was—

United States gold coin	\$500, 882, 185
United States silver coin	199, 573, 360
Total	<u>700, 455, 545</u>

There was further increase by coinage and imports during the next quarter of \$11,308,851 in gold, and \$7,036,410 in silver.

The mints and assay offices on the 1st of October also held for coinage \$51,440,420 in gold bullion, and \$3,343,565 in silver bullion, making the stock of United States coin and bullion available for coinage on October 1—

United States gold coin	\$512, 191, 036
United States gold bullion	51, 440, 420
United States silver coin	206, 609, 770
United States silver bullion	3, 343, 565
Total	<u>773, 584, 791</u>

THE NATIONAL BANKS.

The affairs of the national banks during the current year are treated of more fully in the report of the Comptroller of the Currency than space will permit herein. It gives an abstract of their resources and liabilities for each year since the national-bank system went into operation, together with statistical information for a series of years, drawn from official sources, of the affairs of private bankers, savings-banks, and banking associations organized under State laws.

The number of national banks organized during the year is 171, which is the greatest number organized during any year since 1872. The number of banks in operation is 2,269; more than at any previous date. They are located in every State and organized Territory of the Union. The returns made by them show that on October 3d of the present year they had as aggregate capital \$483,104,213; as surplus, \$131,977,450; as individual deposits, \$1,122,472,682; had made loans in amount, \$1,238,286,524; and held in specie, \$102,857,778.

The number of banks whose corporate existence either has expired, or would have expired if no action had been taken by their stockholders, is eighty-six. The stockholders of fifty-four of them, which have been placed in voluntary liquidation or whose charters have expired by limitation, have organized new banks in the same localities.

The stockholders of thirty banks have extended their existence under the act passed at the last session of Congress. That act was well adapted to the purpose intended.

The corporate existence of 305 other banks will expire before February 25, 1883. Nearly all of these have given notice of an intention to seek an extended period of existence, under that act.

The report also tells the total amount of coin and currency in the country, and the distribution of them in the Treasury, in the banks, and among the people. Since the day of resumption—the 1st day of January, 1879—there has been an increase, in gold coin of \$288,795,330; in silver coin of 105,750,532; and in national-bank notes of \$38,936,073; in all, of \$443,481,935.

The aggregate circulation of the national banks had steadily increased for a series of years. The action of existing banks, in making deposit for the ultimate redemption of their circulating notes, lessened for the year the amount of those notes for which those banks are liable by the sum of \$5,478,854.

The national banks hold \$220,000,000 of United States bonds which are payable at the pleasure of the Government. This is more than one-half of the whole amount outstanding of this class of bonds. If the public debt is to be paid as rapidly as it has been of late, it is likely that all of these bonds will be paid during the next three years. Whenever they are called for payment, the banks holding them, to keep up the circulation of their notes, must either deposit lawful money in the Treasury amounting in the aggregate to at least \$200,000,000, or purchase and deposit there other United States bonds. The cheapest of those bonds are at a high premium in the market.

It is estimated that the profit from the deposit of those bonds and the taking and issuing the circulating notes furnished thereon, when the lawful rate of interest is as high as six per cent., is not more than three-fifths of one per cent. It is supposed that this is not enough to lead the banks to buy them largely, for the purpose of securing circulation.

Is there not reason for forethought whether, with this embarrassment, the bank circulation will not be so largely retired as to trouble the business community?

Ways are suggested of forestalling a troublesome contraction of the circulation—one, a reduction or abolition of the tax on circulation; another, an increase of the rate of issue to ninety per cent. of the current market value of the bonds; another, that the four and four

and a half per cent. bonds be refunded into three per cents upon terms satisfactory to the holders, thus bringing into market a class of bonds purchasable at a lower rate; and another, that the Treasury Department be empowered to take, as a basis of circulation, the three-sixty-five bonds of the District of Columbia.

The Comptroller gives statistics of the taxation of the national banks, and again recommends a repeal of the tax upon capital and deposits, in which recommendation the Secretary concurs. The capital invested in national banks is \$462,341,601. The taxes assessed upon them by the United States and the States for the year 1881 were \$17,189,080, being at the rate of 3.7 per cent. The amount assessed by the United States is near one-half of the whole. A repeal of the laws providing for it would still leave those banks liable to an assessment by the States of over eight millions of dollars per annum.

The Comptroller of the Currency has completed his annual tables, showing the amounts of United States bonds held by the national banks, State banks, savings-banks, and private bankers on the 1st of November, 1882. The national banks held on November 1, 1882, as security for circulation and for public deposits and other purposes, \$396,528,400 of interest-bearing bonds of the United States. This is nearly thirty millions less than the amount held on November 1, 1881, and about seven millions less than for the corresponding date in 1880.

Banking associations other than national hold these bonds as follows: State banks in twenty-one States, \$8,739,172; trust companies in five States, \$16,934,812; savings-banks in fifteen States, \$237,786,442—total, \$263,460,426.

There has been during the past year a decrease of about two millions in the amount held by State banks and trust companies, and an increase of nearly twenty-seven millions in the amounts held by savings banks.

The amounts held in geographical divisions by these associations in 1882 were as follows: Eastern States, \$42,667,248; Middle States, \$197,135,239; Southern States, \$268,350; Western States, \$3,369,414; Pacific States, \$20,020,175—total, \$263,460,426.

These returns have been compiled from reports made to the officers of the different States, which have been forwarded by them to the Comptroller.

The interest-bearing funded debt of the United States was on November 1, \$1,418,080,200. The total amount of bonds held by the national banks, State banks, and savings-banks at the nearest corresponding date that could be ascertained was \$659,988,826, which amount is not greatly less than one-half of the whole interest-bearing debt.

Similar facts have also been compiled from the returns made by State banks, savings-banks, and private bankers to the Treasury Department for the purpose of taxation, showing that the banks and bankers of the country, exclusive of the national banks, held an average amount of United States bonds during the six months ending May 31, 1882, as follows: Savings-banks, \$242,028,782; State banks and trust companies, \$23,211,430; private bankers, \$14,870,745—total, \$280,110,957.

The amount of bonds given in the returns to the Commissioner of Internal Revenue, which is the amount invested in United States bonds, and may include the premium as well as principal of the bonds, is \$16,650,000 more than the amount obtained from the returns to State officers. The difference is comparatively small, and the amounts obtained from the one source serve to corroborate the general accuracy of the returns obtained from the other.

At the last session of Congress legislation was had to stop the over-certification by national banks of checks, in form drawn upon them. (See chapter 290 of 1882, section 13.) That act is an amendment of section 5208 of the United States Revised Statutes, which made it penal to certify such a check unless the drawer then had on deposit with the drawee money to the amount of it. Section 13, above cited, makes it penal to resort to any device, or to receive any fictitious obligation, whereby to evade the provisions of section 5208, above cited. Since the passage of section 13, instead of the formal certification of checks, some national banks have made a formal acceptance thereof. They claim that this does not break the law, and plant upon section 5136 of United States Revised Statutes, wherein that section allows the making of contracts and the use of powers incidental and necessary to the business of banking; and upon section 5209, United States Revised Statutes, which makes it penal for a bank officer to accept without authority, whence, it is claimed, the implication is, that with authority from the bank directors it is lawful; and upon the absence from section 13 of an express prohibition of making an acceptance. The question remains, however, is the making of the acceptance a resort to a device, or the receiving of a fictitious obligation, in order to evade the provisions of section 5208? For it is understood at this Department that these acceptances are not always made upon an amount of money actually on deposit with the acceptor equal to that of the check. Judging that Congress was earnestly trying to stop a practice which it deemed fraught with evil, I believed it well to concur with the Comptroller of the Currency in submitting the matter to the Department of Justice, for the official opinion of the Attorney-General, whether a national bank

might lawfully make such acceptances; and, as the amount of them is supposed to be large, whether, if the bank might lawfully make them, it should be held, in so doing, within the bounds of section 5200, Revised Statutes United States, to the one-tenth of its paid-up capital; and, if it might be so held, whether that limit applied to the gross amount of the acceptances or to a single acceptance? (See section 5202, United States Revised Statutes.) The Department of Justice has made reply to the communication of this Department. The opinion of the Attorney-General is that to write the word "accepted" across a check is to the same effect as to write the word "good" there; and that, though one may be called a "certification" and the other an "acceptance," they mean the same thing, and are like acts; that when the drawer has not with the drawee the funds with which the check may be at once paid, the writing of one word, just as much as the writing of the other, is for the same forbidden purpose—to produce the same forbidden result; that, inasmuch as the liability is the same whether the check be marked with the one word or the other, either mark, if incurring that liability, would seem to be sufficient to bring the case within the prohibition referred to. It remains to be seen whether the banks which have indulged in this practice will cease therefrom on knowledge of this opinion, or whether the Comptroller of the Currency, or the law officers of the Government, must enforce the pains and penalties incurred by violation of the law.

PUBLIC MONEYS.

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

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to \$524,470,974.28, were deposited as follows:

In independent-treasury offices	\$382, 680, 906 77
In national-bank depositaries	141, 790, 067 51

The quarterly examinations of independent-treasury offices, required by law, have been made, and those offices have, besides, been subjected to special examinations by officers of this Department. As far as known, there has been no loss to the Government from public officers engaged either in the receipt, the safe-keeping, or the disbursement of the public moneys. I have seen some instances of misdealing with them, but as yet without ultimate public loss.

CUSTOMS.

The revenue from customs for the last fiscal year was \$220,410,730.25, an increase of \$22,251,054.23 over that of the preceding year; an increase in the value of dutiable imports of \$73,887,486, and in that of free goods of \$8,087,460. There was collected at the port of New York the sum of \$152,773,962.32; at all other ports, \$68,300,698.03. The sum of \$49,198,312 was collected on sugar, melado, and molasses; \$29,253,016 on wool and its manufactures; \$24,175,547 on iron and steel, and manufactures thereof; \$22,633,137 on manufactures of silk; \$12,227,103 on those of cotton; and \$6,771,483 on wines and spirits; in all, from those articles, \$144,258,598.

The table here given shows the rate per centum of the cost of collection. It is .0294, and is less than that of any year since 1876:

Aggregate duties on imports and tonnage, and receipts and expenses of collection for the fiscal years 1877, 1878, 1879, 1880, 1881, and 1882.

Year.	Duties.	Receipts.	Expenses.	Cost, per cent.
1877	\$130,956,493 07	\$132,634,029 53	\$6,501,037 57	4.90
1878	130,170,680 20	132,024,409 16	5,826,974 32	4.41
1879	137,250,047 70	138,976,631 79	5,485,779 03	3.94
1880	186,522,064 60	188,508,690 34	5,995,878 06	3.18
1881	198,159,676 02	200,079,150 98	6,419,345 20	3.20
1882	220,410,730 25	222,559,104 83	6,549,595 07	2.94

I also ask the attention of Congress to the classification of sugar, as I know not whether it will be treated of, or, if it is, how it will be treated of in any other document brought to the attention of Congress; and the subject is one of practical importance.

The Dutch standard of color is no longer a practical test of the saccharine strength of imported sugars, or of their value for refining. The Supreme Court, in a recent decision, has interpreted the existing law to be, that customs officers may not look beyond the apparent color, and must classify the invoices thereby, though satisfied that the color is artificial and made to get a lower rate of duty. That standard was adopted, doubtless, believing that color showed value. The intention was to put upon sugar, duties in effect *ad valorem*. As it has come about, however, the grades of sugar highest in value, when thus artificially colored, come in at the lowest rate of duty. The purpose of Congress in adopting the Dutch standard is measurably defeated. Provision should be made for just classification. This may be done by putting on an *ad valorem* duty, by a specific duty, or by authorizing some standard other than that of apparent color. Now, domestic producers do not get the

incidental protection meant to be given them. Importers, too, are subject to embarrassment in fixing the rate of duty on their goods, and otherwise.

The importance of a new tribunal for the trial of customs cases, or of the transfer of them to an existing tribunal, is again presented to Congress. The bill now pending gives jurisdiction over them to the Court of Claims. It seems to this Department that this is a method economical and speedy, and hence good for the disposal of these cases. It would relieve the Department of business which it is not fully organized to entertain and properly act upon.

The recommendation of last year is repeated, that the Secretary be authorized to refer to the Court of Claims, in his discretion, any disputed claims against the Government involving important questions of law or fact. This would give to claimants and to the Government a proper judicial trial and judgment, and ward off the requests for re-examinations which are now urged upon every change of principal officers of Departments.

It is also recommended that there be authorized the appointment of three additional general appraisers. The necessity for this addition has long been felt, the interests of the Government having suffered in some sections for the lack of a proper tribunal to determine disputes.

INTERNAL REVENUE.

From the various objects of taxation under the internal-revenue laws the receipts for the fiscal year ended June 30, 1882, were as follows:

From spirits	\$69, 873, 408 18
From tobacco	47, 391, 988 91
From fermented liquors	16, 153, 920 42
From banks and bankers	5, 253, 458 47
From adhesive stamps, (including bank checks, \$2,318,455.14; friction matches, \$2,272,258; patent medicines, &c., \$1,978,395.56)	7, 569, 108 70
From penalties, &c.	199, 830 04
From collections not otherwise provided for	81, 559 00
Total	<u>146, 523, 273 72</u>

The increase of the revenue from spirits during the last fiscal year was \$2,719,433.30; the increase from tobacco in its various forms of manufacture for the same period was \$4,536,997.60; the increase from fermented liquors was \$2,453,679.21; the increase of revenue from taxes on banks and bankers was \$1,491,250.40; the total increase of internal revenue from all sources was \$11,293,361.42.

REDUCTION OF TAXATION.

The Treasury Department was created by act of Congress, chapter xii, of the year 1789. By the second section it was made the duty of the Secretary "to digest and prepare plans for the *improvement* of the revenue." The word improvement meant enlargement. The need was for more revenue, and the lack was of subjects from which it might be taken. In that sense that duty is now without care. The times have changed. What now perplexes the Secretary is not wherefrom he may get revenue and enough for the pressing needs of the Government, but whereby he shall turn back into the flow of business the more than enough for those needs that has been drawn from the people.

There are now in the Treasury unused assets to a large amount, and the daily receipts into the Treasury from customs and internal-revenue taxation are about a million and a quarter.

It is plain from this, and the statement with which this report begins of the estimated expenditures for the next fiscal year, that the receipts from revenue are, and are likely to be, in excess of the needs of the Government.

From the inequality between daily large receipts and comparatively small daily disbursements there comes an evil effect upon the business of the country. The collections by Government are taken out of the money market in sums and at dates which have little or no agreement with the natural movement of money, and are returned to it with the same inadaptation to commercial or financial requirements. Occasionally the large disbursements of the Government have created a plethora of money; more frequently its large and continued withdrawals of money have caused such a scarcity of floating capital as to check the proper movement of legitimate business. It is not only that the amount in the Treasury is so much kept from the use of community; the fact becomes an incentive and an aid to men who for their own ends conspire to keep from that use other large sums. We have believed that the laws of the States against primogeniture, the entail of estates, and the accumulation of personal property, stood in the way of heaping up wealth in single hands, and gathering in single hands the power over others that great wealth gives. But so it is, that to-day there are men so rich that by conspiring together, they can at will put and hold hand on near as much money as Government can lay hand to, save by the use of its credit. The power thus had is used from time to time. It results, that violent and sudden contractions and expansions

afflict the business community, and the Government is an unwilling aider and abettor therein. It has come about that the Treasury Department is looked to as a great, if not a chief cause of recurring stringencies, and the Treasury is called to for relief. Every Secretary of the Treasury for years past, has had it brought clearly to his mind, and official expedients have been used to remedy the evil. Little of lasting value has been accomplished thereby.

There is no advisable and lawful mode of disbursing an existing excess of assets but that of the payment of the public debt. That debt is substantially of two principal classes—that payable at the pleasure of the Government, that payable at a fixed date in the future. The former is also of two kinds—that bearing interest at three and a half per cent., and that at three per cent. The latter may not be called in for payment while any of the former is outstanding and uncalled. So is the law of its creation. Of the former there are outstanding and uncalled over seventy millions. The interpretation put by the Department upon the various laws out of which that debt has arisen, requires that a call for it for payment must fix for the maturity and for the cessation of interest a date three months off. This somewhat hampers the Department in so making calls as to keep up a timely succession. For calls at three months off there must either be the funds in hand therefor at the time when the call is made, or there must be a reliance upon the probable prospective receipts. To wait before making a call until the funds are in fact in hand would be to increase the evil of which I am speaking. To call in reliance upon receipts to come needs caution, lest by changes in business currents or business prosperity they may be lessened, and thus embarrassment ensue; so that, practically, the Department cannot with prudence work in this matter up to what may turn out to be its full ability. Whether the three per cent. bonds will require the same length of call-time has not yet been determined. Nor is a call always effectual in bringing in the debt for payment. The monthly statements of the public debt show that of matured obligations on which interest has ceased there are outstanding over eleven millions and a half, some of it from the year 1837. Doubtless some of this has been lost or destroyed, and will never be brought for payment. But bonds which are in late calls come in slowly. Thus, of the calls preceding the last, all of which have been some days payable at option of holders without rebate of interest, and which were, in all, for \$55,000,000, there is outstanding \$35,000,000 and over.

Bonds of the other principal class are of several kinds, all payable at a future date, and all are now at a high premium in the market. If it

were good policy for the Department to buy these at their premium, it could by so doing easily free the Treasury from its excess of assets. Various causes put these premiums, at a height almost unexampled. It is true that capitalists may buy them now, and they will, if the present state of things continues, by the time they fall due and payable, and are paid to them at their face, have realized some interest upon the purchase price. At the present premium on most if not on all of them that will be short of three per cent. Calculations show that at these premiums a purchase will not have yielded at the end of their term three per cent. on the money paid for them. The Government by the purchase of them might in effect take an equal profit. But it can save to itself three and a half per cent. by calling bonds of that class. Hence, I do not perceive how a Secretary could justify himself to the country at large, in paying the Government debt at ruling premiums, when there is no requirement of law to be answered, and no convenience or pressing need of the Government to be met; unless there is a great emergency, and general financial disaster is threatened, which only extreme measures of Governmental interference can turn aside. It is true that this Department has heretofore, and as late as March 30, 1881, purchased bonds and paid for them the face value and a premium thereon. The purchases on that day were over five millions and a quarter of dollars, and the premium paid near fifty-five thousand dollars. But the purchase was for the sinking-fund, and the law of that fund required a purchase, and there were no Government bonds redeemable at pleasure to the payment of which an excess of assets might be applied. In former years there were large and continued purchases of bonds at a premium, but they went hand in hand with sales of gold at a greater premium, and the Government made a profit by the transaction, and then, too, was for a time the requirement of the sinking-fund, and there were no bonds payment of which might be made *in invitum*.

The anticipation of payment of called bonds without a rebate of the interest up to the day named in the call rests upon a different basis. A prepayment of interest upon the public debt is sanctioned by express provision of law. (See resolution No. 25, of March, 1864, and U. S. Rev. Stats., 3699.) A reference to the debates in Congress when that resolution was under discussion, shows that the motive for the adoption of it was, that the Treasury Department might at any time break a tightness in the money market by putting out money idle in its vaults. The power thus given has of late been used for that purpose. Though this does give a gain to the holders of the bonds, it puts no loss upon

the Government. The Treasury uses for the prepayment, money that it needs not for use in other ways, and which yields no interest, and which it must at last use for paying just what it pays in advance, and to no more than the amount that it must at last pay. In paying a high premium, however, it pays what it is not bound ever to pay, and it is not a certain event that it will ever make itself whole again, and to the extent of some part of the premium, it extinguishes no debt.

It is doubtless good policy to extinguish the long bonds of the Government, rather than those payable at its pleasure; for the time is at hand when, with the present rate of receipts and the present rate of payment of the public debt, all the bonds subject to optional time of payment will have been called in. Then, if there be a surplus in the Treasury, there will be no outlet for it save by purchase at large premium of long bonds, or the disbursement of it through appropriations for purposes beyond the ordinary and economical needs of the Government. It is, therefore, for Congress to consider the propriety of empowering this Department to buy the long bonds at a high premium. If it shall deem it politic to make general purchases of bonds at such premium for extinguishment, it should by law give to this Department express authority so to do, and thus adopt that policy.

There have been other suggestions of modes of freeing the Treasury of an excess of assets. The national-bank act, section 35, (U. S. Revised Statutes, sec. 5133,) provides for the designation of national banks as depositaries of public moneys, security being taken in a corresponding deposit of United States bonds. All moneys received for customs must be paid into the Treasury, and no part of them can be placed in national bank depositaries. It is seen that if they, or any part of them, were deposited with national-bank depositaries, they would soon find their way back into the currents of business in loans and discounts, as do now the receipts from internal-revenue taxation.

There are in the Treasury over fifty millions of dollars, being the five per cent. fund for the redemption of national-bank notes, and the fund for the redemption of notes of national banks that have failed. These funds have not been treated by the Department as "public moneys" within the intent of the sections above cited, and have been kept in the Treasury. If Congress should give an interpretation to the words "public moneys" which would take in these funds, and they be put on deposit with the public depositaries, the same results would follow as are above suggested as to customs receipts.

It is argued by those who contend for larger use of the banks as depositaries that all other civilized countries have an advantage over

the United States in the relations between their treasuries and the money market; that their governments keep their accounts with the strongest banks in the country, and in this natural way of transacting business they do not deprive their trade of the natural and necessary services of floating capital; that it is only in the United States that the Government, chiefly by law and partly for want of the use of existing discretionary powers, deliberately disturbs the natural currents of money, inflicting upon trade a prolonged or spasmodic stringency by locking up its receipts, or stimulating speculation by a sudden outpouring of its hoard; that all business is taxed by this system of legal caprice, and that it is probably no exaggeration to say that our Treasury statutes cause discounts in New York City to average two per cent. higher than under the more natural system of employing the ordinary business agencies for the Government's collections and disbursements.

I do not yield to this reasoning to the full extent that it is sought to push it. It may be well to give the Department the power to make larger deposits in the public depositaries. I conceive that the receipts from customs, now to great extent pledged by law to the payment of the bonded creditor, should be held in the Treasury; for in another course there are disadvantages that might come to both Government and people, and which would, if they came, outweigh all advantages to either. It is safe to say that the country is never so sure of a continued course of prosperity as that prudent forecast will not take heed of possible financial disturbance and disaster. If such should come, in such magnitude as that the national-bank depositaries should be involved in common with all, it would be of the greatest good that the Government had in its own hands the means to meet the daily calls upon it. It has chanced that, singly, national-bank depositaries have failed to meet the drafts of the Government upon them, to its embarrassment. Greatly more so would it be if all or many should so fail together, and together should have in keeping, in main, the assets of the Government. The policy of the Department has been to keep for the redemption of the United States notes a reserve of about forty per cent. of the amount of them outstanding, and, besides that, to hold money enough to meet all other obligations payable on demand. It is a part of that policy that the Treasury should itself hold that reserve. "You must be ready for the evil day, and, being ready for the evil day, the evil day almost never comes; not being ready for the evil day, it is certain to come." For these reasons I would not seek a release of the Treasury from this complication, in these modes.

The radical cure for the evil is in the reduction of taxation, so that

no more will be taken from the people than enough to carry on the Government with economy; to meet all its obligations that must be met from year to year; to pay off with reasonable celerity the part of the debt which it may pay at pleasure, and to provide through the sinking-fund for the payment of that which will become payable by and by. The evil comes from the likelihood of the Government holding from time to time a large surplus to be poured out in volume at uncertain and unforeseen times, and at times often inopportune for the business of the country. There could not be that surplus, surely not so great a one, if the subjects of taxation were lessened and the rates made smaller upon those retained.

The figures are given above which show an estimated surplus of public moneys for the fiscal year ending June 30, 1883, upon the basis of existing laws and including the sinking-fund, of \$75,577,043.75.

Unless some disturbing cause comes in, not now foreseen, that surplus will increase from year to year as the interest on the public debt decreases. For without such cause the revenues from all sources will not be diminished if the laws productive thereof remain unchanged. As so great an annual surplus is the direct result of the existing revenue laws, what will be the financial condition of the country if these laws remain unchanged and taxation be not reduced?

In connection herewith, should be borne in mind the increasing expenditure for pensions, as likely to affect in some degree the increase of surplus.

The Commissioner of Pensions has furnished to this Department an estimate based upon facts on his records which gives these figures:

Number of claims filed to June 30, 1882	817, 722
Number admitted	472, 776
Number on rejected files	75, 268
Number pending	269, 678
	<hr/> 817, 722 <hr/>

Of the number pending, 197,623 are entitled to "arrears," and the first payment in the same, compiled from discharge or death to date, would not fall below \$200,000,000.

The remaining 72,055 were filed subsequent to June 30, 1880, and pension, when allowed, would commence from date of filing.

Last year he estimated that the average value on the 1st day of January, 1884, of each claim allowed out of the class in which are the 197,623 above, would be \$1,350, and he then reckoned that about five-sixths of that class would be found valid claims and would be allowed.

The amount of United States bonds which are now due and payable at the pleasure of the Government are as follows:

Fives continued at three and a half per cent	\$155, 356, 350
Threes	259, 370, 500

Total.....	414, 726, 850
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Those which next become redeemable are the four and a half per cents, which may be paid September 1, 1891.....\$250, 000, 000

Lastly, the four per cents, redeemable July 1, 1907	738, 929, 600
To which add the refunding certificates	423, 750

Making	739, 353, 350
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The amount of the funded debt redeemable at any time before September 1, 1891, which will remain unpaid on the 30th of June, 1883, is about \$300,000,000, and upon the foregoing estimates for the fiscal year ending June 30, 1883, the whole funded debt now redeemable could be paid before June 30, 1886. This would leave as the surplus for more than five years the amount of \$600,000,000, undisposed of in the Treasury, unless, yielding to the temptation of seeming wealth, expenditures be largely increased. The amount of the loan redeemable in 1891 is only \$250,000,000, and, as has been stated, no other loan becomes redeemable until 1907, so that the surplus under the conditions supposed will rapidly increase until that date. The amount of the loan of 1907, as already appears, is less than \$740,000,000, so that, were it all redeemable, the whole public debt could be paid from a surplus as great as estimated early in the fiscal year ending June 30, 1894.

It has not often occurred in public financial history that embarrassment has arisen through superabundance of revenues. The condition of the country in that respect, while it illustrates its almost boundless resources, and establishes its credit beyond a question, presents difficulties of grave character.

The accumulation in the Treasury of a large surplus, which must occur unless immediate measures are enacted for a reduction of the revenues, is not to be placidly contemplated, and the question confronts us, in what manner may it best be prevented?

The suggestion that the Government may go into the market and purchase its bonds not yet redeemable at the market rates is noted in another place. As a temporary expedient, or for a relatively small amount, this policy might be adopted. But were it established by law as a permanent policy, the long bonds, now at a high premium, would

be so enhanced in price as to render the purchase of bonds impracticable within reasonable bounds.

A greater use of the national banks as depositaries is treated of elsewhere herein. If that should be made, it would be but a return to the channels of business of moneys taken from them without need, and with the charge upon the people of the cost of collecting.

I respectfully refer to my last report for my views upon this subject. They have not materially changed. Now, as then, it is recommended to retain a tax on spirits, tobacco, and fermented liquors, as legitimate subjects of needful taxation. They are, in the main, the means of indulgence, and should come before necessities as subjects of taxation. The tax from spirits for the last year was \$69,873,408.18; that from tobacco, \$47,391,988.91; that from fermented liquors, \$16,153,920.42. The increase over the year 1881 was, on spirits, \$2,719,433.30; on tobacco, \$4,536,997.60; on fermented liquors, \$2,453,679.21. The total receipts from the taxation of these articles was for the last year about one hundred and thirty-three millions of dollars. The estimated expenditures for this fiscal year are near three hundred millions. The retention of this tax will still leave a large sum to be raised from other sources, so that there is not a pressing need of a reduction here. Should it, however, be deemed expedient to reduce the rate of duties on either of these articles, to obviate the inducement to fraud, or to render such duties more equal, objection is not so strongly urged against a moderate modification as against a total repeal of all taxes thereon. Propositions have recently been made to abolish the whole system of internal revenue, but neither public sentiment nor political action indicates a desire on the part of tax-paying citizens to strike out this class of taxes. All the other subjects of internal revenue may be released from taxation, unless bank circulation be retained. It is a franchise, a privilege to furnish that, and it is of profit to the banks and of expense to the Government, and hence is a preferable subject of taxation. The amount derived from it was \$3,190,981.98 the last year, yet as the banks are liable to assessment by the States, and thus to bear a share of public burdens, it is advisable to strike off the Federal taxation on their circulation.

The whole amount of internal revenue for the year ended	
June 30, 1882, besides those from spirits, fermented	
liquors, and tobacco, is	\$13, 073, 956 21
The tax on circulation and deposits of national banks	
for the same period is	8, 956, 794 66
Making	<u>22, 030, 750 87</u>

Deduct this amount from our surplus revenues, and we have still a surplus of about \$98,000,000.

To complete an effectual reduction of taxation, it must be made on some principal source of revenue, and such an one is the duties on imports collected under the tariff laws, and an additional obvious method of avoiding a surplus in the Treasury is a reduction of the revenues from those.

The subject of the repeal of the tax on circulation and deposits of national banks, and those upon adhesive stamps, and those derived from banks and bankers, has been much discussed in Congress. It will be seen, however, that the repeal of all these taxes would relieve but a portion of the difficulty.

The revenues from customs for the current year are estimated at \$235,000,000, and under existing laws, and without a disturbing cause now unforeseen, we may expect that they will not diminish in future years. It seems, therefore, that a reduction should be made in the revenue from the customs.

In reading the testimony before the Tariff Commission it is to be observed that with scarcely an exception the representative of every industry, while conceding that a general reduction of the tariff is proper and necessary, has claimed that its peculiar product can submit to no reduction of the protection now afforded.

While the views of the manufacturers are to be weighed, it is manifest that they will never be able to agree upon a reduction of the tariff duties.

All agree that a revision of the tariff is necessary. The action of Congress in creating a Commission for that purpose renders discussion on that point unnecessary. The action of that commission in detail is not yet known to this Department. Whatever may be its recommendations, they will no doubt receive respectful consideration.

The Secretary of the Treasury, however, cannot feel that he is relieved of responsibility because of that Commission. He deems it proper, therefore, to make some recommendations upon the subject.

The whole amount of revenue from customs for the fiscal year ended June 30, 1882, has already been stated at something more than \$220,000,000. The classes of merchandise paying the largest amount of duties from customs are the following, in the order named: Sugar and molasses, wool and manufactures from it, iron and steel and the manufactures from them, manufactures of silk, manufactures of cotton, amounting to about one hundred and thirty-seven and a half millions. A substantial reduction upon each of the class of articles named is

recommended. And it is believed that the time has arrived when a reduction of duties on nearly all the articles in our tariff is demanded and is feasible.

In addition to this, a careful revision of the tariff should be made with a view to placing upon the free list many articles now paying a duty.

It appears that the largest amount derived from any class of products, under the customs tariff, is that from sugar.

Sugar is a necessary of life for all classes in this country. The average duty on it is equal to two and a half cents per pound, and to nearly fifty-three and a half per cent. ad valorem. The amount of cane-sugar produced in this country is estimated at eleven per cent. of the whole quantity consumed, and it is apparent that nearly the whole amount of revenue from this source is paid by the consumer, the competition by home production not being sufficient seriously to affect the price. The progress of industry in the production of sugar from sorghum and the beet is not forgotten. It is entitled to consideration. It is believed, however, that a substantial reduction of the duty upon sugar may be made without injustice to the producers of it in this country.

Upon wool and iron and steel, and their manufactures, a large reduction must be made to materially lessen the revenues derived from them, as the amount of imports will increase as the duties are lessened.

It will probably be found that in general the reduction can chiefly be made on the raw material or coarser manufactures, rather than those upon which a greater amount of labor has been bestowed. The duties on manufactures of silk, it is believed, may be reduced without injustice to manufacturers in this country.

The cotton tariff is found to be complex and inconsistent, and it is no doubt true that in most of the coarser classes of cotton fabrics our manufacturers can compete with the world without protection.

Wines and spirits, which afford the largest amount of duty next to the five classes enumerated, being articles of luxury, may well bear any rate of duty deemed necessary for the revenue.

Without going further into details, the Secretary earnestly recommends a careful revision of the tariff, with a view to substantial reductions.

The accomplishment of this is recommended to the present Congress, which has been fully aware of the approaching financial situation, as it is now presented, and has fully discussed the subject in some of its bearings.

XXXIV REPORT OF THE SECRETARY OF THE TREASURY.

FOREIGN COMMERCE.

The foreign commerce of the United States during the last fiscal year, including imports and exports of merchandise and specie, was as follows:

Exports: Merchandise	\$750, 542, 257
Specie	49, 417, 479
	<u>799, 959, 736</u>
Imports: Merchandise	\$724, 639, 574
Specie	42, 472, 390
	<u>767, 111, 964</u>
Imports and exports during the year ended June 30, 1882	\$1, 567, 071, 700
Imports and exports during the year ended June 30, 1881	1, 675, 024, 318
Decrease	<u>\$107, 952, 618</u>

The excess of exports of merchandise over imports thereof was less for the last fiscal year than for any of the previous six years. This is shown as follows:

Year ended June 30—	Excess of exports over imports of merchandise.
1876	\$79, 643, 481
1877	151, 152, 094
1878	257, 814, 234
1879	264, 661, 666
1880	167, 683, 912
1881	259, 712, 718
1882	25, 902, 683

The decrease in exports of cattle, provisions, breadstuffs, and cotton during the last fiscal year, as compared with that of the preceding fiscal year, is as follows:

Commodities.	1881.	1882.	Decrease.
Cattle	\$14, 304, 103	\$7, 800, 227	\$6 503, 876
Indian corn	50, 702, 669	28, 845, 830	21, 856, 839
Wheat	167, 698, 485	112, 929, 718	54, 768, 767
Wheat flour	45, 047, 257	36, 375, 055	8, 672, 202
Cotton, raw	247, 695, 746	199, 812, 644	47, 883, 102
Beef, fresh	9, 860, 284	6, 768, 881	3, 091, 403
Bacon	53, 616, 981	42, 124, 602	11, 492, 379
Butter	6, 256, 024	2, 864, 570	3, 391, 454
Cheese	16, 380, 248	14, 058, 975	2, 321, 273
Lard	35, 226, 575	28, 975, 902	6, 250, 673

There has been an increase in the principal crops of the country in 1882 over those of 1881. Over 75 per cent. of the exports of domestic merchandise is in products of agriculture. It is reasonable to expect an increase in the exports of merchandise and an increase in the balance of trade in our favor. This expectation appears also to be justified by the fact that the exports of breadstuffs for the first four months of the current fiscal year at the principal ports, exceeded such exports for the corresponding months of the preceding fiscal year by \$4,570,084. The exports of petroleum for the fiscal year just closed exceeded those for the preceding fiscal year by \$10,917,097.

IMPORTS OF MERCHANDISE.

The imports of merchandise for the last fiscal year exceeded those of the preceding year by \$81,974,946:

Articles.	1881.	1882.	Increase.
India-rubber and gutta-percha	\$11,054,949	\$14,264,903	\$3,209,954
Breadstuffs	10,663,675	18,795,269	8,131,594
Cotton manufactures	31,219,329	34,351,292	3,131,963
Fruits	12,344,929	18,491,843	6,146,914
Steel ingots	6,218,453	13,341,052	7,122,599
Potatoes	874,223	4,660,120	3,785,897
Silk manufactures	32,056,701	38,985,567	6,928,866
Sugar and molasses	93,404,288	100,469,022	7,064,734
Wool manufactures	31,156,426	37,361,520	6,205,094

During the fiscal year ended June 30, 1882, the exports of specie were \$49,417,479, and the imports \$42,472,390—a difference of \$6,945,089. In the preceding fiscal year there was an excess of imports over exports of \$91,168,650. This change came, probably, from the falling off in exports of merchandise for the year.

The report of the Bureau of Statistics shows, in detail, the state of the foreign commerce of the United States.

COMMERCE AND NAVIGATION.

The tonnage of vessels owned in the United States at the close of the fiscal year 1882, by the records of the Register of the Treasury, was 4,165,933 tons. Of this, 1,292,294 tons were in 2,185 vessels registered for the foreign trade, and 2,873,639 in 22,183 vessels enrolled and licensed for the coasting trade and fisheries. There was a decrease of 43,292 tons in vessels in the foreign trade, and an increase of 151,491 tons in those in the domestic trade. The increase in the tonnage of this class of vessels for the fiscal year ended June 30, 1881, was but 6,924 tons.

XXXVI REPORT OF THE SECRETARY OF THE TREASURY.

The vessels built and documented as vessels of the United States during the last fiscal year is shown by this table:

Kind of vessel.	Number.	Tons.
Sailing-vessels	666	118, 798. 50
Steam-vessels	502	121, 842. 66
Canal-boats	68	7, 882. 06
Barges	135	33, 746. 51
Total	1, 376	282, 269. 73

The number of documented vessels of all classes built during the past fiscal year exceeds that of the fiscal year ended in 1881 by 263. The undocumented vessels built during the past year, such as canal-boats and barges, may fairly be presumed to have been much larger. The total tonnage of vessels entered from foreign countries was 15,630,541 tons during 1881, and 14,656,499 tons during the year ended June 30, 1882—a decrease of 974,042 tons. The American tonnage entered in the foreign trade was increased 49,141 tons, and the foreign tonnage was decreased 1,023,183 tons. This tonnage is computed from the number of entries of vessels, and not on the number of vessels, and is limited to the seaboard ports.

Of the merchandise brought in at seaboard, lake, and river ports during the fiscal year 1882, \$130,266,826 were imported in American vessels, and \$571,517,802 in foreign. Of the exports of merchandise, \$96,962,919 were shipped in American, and \$641,460,967 in foreign vessels. Of the combined imports and exports of merchandise, 16 per cent. only was conveyed in American vessels.

EXPORTS AND IMPORTS AND QUARANTINE OF NEAT-CATTLE.

Legislation on these subjects has two objects: First. The extinction and prevention in the United States of the disease known as *pleuro-pneumonia*, or lung plague. Second. The increase of our commerce in neat-cattle with other nations, especially Great Britain.

The disease did not begin in this country, the first cases having been traced to foreign origin. It is found on the Atlantic coast in several places from New York to Baltimore, but has not been felt in New England for many years. It is a contagious disease, of malignant type, likely to spread through herds, and from herd to herd. Mindful that the number of neat-cattle in the United States in 1880 was about 36,000,000, which, at \$25 per head, would be valued at \$900,000,000, and that there has probably been increase rather than decrease, it is seen that this is a matter of moment. The spread of the disease on the Atlantic coast

alone would make serious loss, though it is more readily controlled where cattle are penned or housed. The starting and spread of it in the great open cattle ranches of the West would be calamitous. Its contagious character, and the difficulty of treating it in large herds roaming at will, make it formidable. Should it get a firm hold there, it would badly hinder the raising and sale of cattle, which is a means of wealth and prosperity to many of our people.

To prevent it being brought from abroad, the Department, in July, 1879, established regulations subjecting all imported cattle to a quarantine of ninety days. As there was no appropriation therefor until the last session of Congress, importers were obliged to quarantine their cattle at their own expense; and as the Dominion of Canada, under like provisions for quarantining imported cattle, made liberal provision therefor, most of the cattle imported into the United States were brought from abroad first into Canadian ports.

Using an appropriation of the last session, this Department, through the Treasury Cattle-Commission, has taken active measures for establishing for imported cattle quarantine stations and shelter at Portland, (Me.,) Boston, New York, Philadelphia, and Baltimore. The design is to furnish buildings with sufficient land, so arranged that the cattle in quarantine may be isolated, not only from cattle already in the country, but each importation from others, and be kept constantly under the inspection of Government officers. It is expected that these arrangements will be completed at the ports named within a few weeks.

The second object in view is to promote the trade in neat-cattle with foreign nations, especially with Great Britain.

The number of live cattle exported, chiefly to Great Britain, in the year ended June 30, 1881, was 185,707, valued at \$14,304,103. For the year ended June 30, 1882, the number was 108,110, a decrease of 77,597, and in value of \$6,503,876. The decrease was, however, no greater in proportion than that generally in the exportation of articles of food.

By an order of the Privy Council of Great Britain of February, 1879, all cattle imported from the United States must be slaughtered at the port of arrival within ten days. This order, deemed necessary to prevent infection, will, no doubt, be rescinded, whenever the United States shall adopt measures rendering it reasonably certain that importations of cattle from this country will not introduce the disease from which the people of Great Britain have heretofore suffered loss.

This order causes great loss on cattle exported to Great Britain from this country, as only animals fit for beef can now be exported, and the shrinkage in them on immediate slaughter, after the waste of a sea voyage, without recuperation, is estimated at not less than ten per cent.

XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

There is a great demand in England for stock cattle, to be fed and fattened on English soil, which we could readily supply, were it not for the order referred to. Under a recent appropriation, this Department, through the Cattle Commission, is arranging with the various railroad companies for the transportation of cattle from the Western States to the seaboard so as to save them from contagion on the route. When these arrangements are perfected and found efficient, we may fairly ask of Great Britain that the order for immediate slaughter of American cattle imported into that country be rescinded.

The report of the Commission speaks in detail on this subject.

REVENUE MARINE.

There are now thirty-seven vessels in the Revenue-Marine Service, thirty-two of which are steamers, and five sail-vessels. They are manned by 199 officers and 774 men.

This was their regular work for the year ended June 30, 1882:

Aggregate number of miles cruised.....	303, 562
Number of vessels boarded and examined.....	24, 008
Number of vessels seized or reported to the proper authorities for violations of law.....	1, 042
Number of vessels assisted when wrecked or in distress...	147
Number of persons rescued from drowning.....	111
Estimated value of imperilled vessels and cargoes assisted.	\$2, 254, 716

Besides the regular duty, the service has done special work.

In May last, at the request of the Navy Department, the *Corwin*, of the Revenue Service, was sent to St. Lawrence Bay, Siberia, to bring away the officers and crew of the naval relief and exploring steamer, *Rodgers*, burned at that place. The *Corwin* made a second cruise to our most northern waters, to protect the seal-fisheries and other Government interests in Alaska. She ascertained the fate of Master Putnam, of the U. S. Navy, who was carried to sea upon an ice floe and perished. She cruised two hundred miles to the eastward of the signal station, at Point Barrow, finding no open violations of law. Coming back by the Aleutian Islands and Sitka, her commander, Lieutenant Healy, in November, quelled an outbreak of the Indians upon the mainland north of the latter place.

The revenue-steamer *McLane*, at Galveston, Tex., co-operated with the Marine-Hospital Service in confining and alleviating the yellow-fever epidemic, carrying physicians, nurses, medicines, and supplies.

The revenue-cutters have also co-operated with the Life-Saving Service and the Light-House Establishment.

The expense of maintaining the Revenue Marine for the fiscal year ended 30th of June last was \$846,423.34.

The new vessel for duty on the southern coast, authorized by Congress in 1880, has been completed and placed on duty, and named "Walter Forward." The appropriation of \$75,000, made at the last session, has, under the authority of the law, been applied to the rebuilding of the revenue-steamer "Commodore Perry."

The recommendation made last year, of a new vessel for the southern coast, to replace one worn-out and not adapted for the service, is renewed. The amount of \$75,000, necessary for this purpose, has been included in the estimates.

The recommendation of the last annual report and of those of several of my predecessors in office, that Congress provide for the establishment a retired list and the extension of the pension laws to the Revenue Marine, is renewed.

LIFE-SAVING SERVICE.

The operations of this useful service have been continued with success. There were at the close of the fiscal year 190 stations in commission. The whole number of disasters to documented vessels, reported by the district officers to have occurred within the field of station operations, is 286. The number of persons on board of these vessels was 2,268. Of this number, 2,256 were saved, and 12 only lost. There were succored at the stations 450 shipwrecked persons, 1,344 days' relief in the aggregate being afforded them. The estimated value of property involved in these disasters was \$4,757,892, of which \$3,099,537 was saved and \$1,658,355 lost. The number of vessels totally lost was 67.

There have also been fifty-six instances of disaster to smaller craft, as sail-boats, row-boats, &c., on which were 126 persons, all of whom were saved. The property involved in these disasters was \$7,850, of which \$6,450 was saved and \$1,400 lost. The aggregate is this:

Total number of disasters.....	342
Total value of property involved.....	\$4,765,742
Total value of property saved.....	\$3,105,987
Total value of property lost.....	\$1,659,755
Total number of persons on board.....	2,394
Total number of persons saved.....	2,382
Total number of persons lost.....	12
Total number of shipwrecked persons succored at stations.....	450
Total number of days' succor afforded.....	1,334
Total number of vessels lost.....	67

Besides the persons saved from vessels, there were twenty-nine rescued who had fallen from piers, wharves, &c., and who, without the aid of the life-saving crews, would probably have been drowned. The twelve persons lost during the year are shown, by the investigation held upon each case, to have been beyond human aid. The loss of life is

smaller than that of any preceding year, with one exception, although there were forty-two more disasters than in any year before since the organization of the service. When the number of disasters is considered, and it is remembered that the life-saving stations are located, by selection, at the most fatal points of our dangerous coast, the small loss of life and property is remarkable, and speaks well for the efficiency of the service. It is claimed that the loss of life from marine disaster, upon our coasts, since the general extension of the service thereon, in 1876, has been reduced nearly 75 per cent.; that while in 1876, and before that, one person out of twenty-nine on board wrecked vessels was lost, there has been a constant decrease, until the loss is but one out of every one hundred and thirteen; and this result is almost entirely attributable to the Life-Saving Service.

The service has never been in so good condition as at present. The legislation of the last session of Congress has supplied its main wants, and established the conditions for high utility, in its prime object of saving life and its secondary ones of protecting commerce and aiding the collection of the revenue. This legislation has already had a marked effect upon the status of the establishment, and particularly upon its *morale*. The provision for the ampler pay of the employés, and for aid to those among them who may be disabled in the line of duty, or, in case of fatality, to their widows and orphans, makes them feel that their services are appreciated, and insures cheerful zeal and fidelity in doing duty. It enables the Department to obtain, in instances, better men than before. The crews are now of good capacity and character. It is a rule, in forming the crews, that regard be had for qualification, to the exclusion of political or other considerations. Faithful adherence to this rule is a condition of the success of this service.

Owing to the late date at which the appropriations passed Congress, not much has been done in establishing the new stations authorized by the act referred to. One has been built at Peaked Hill Bar, Cape Cod; and one at Muskeget Island, on the coast of Massachusetts, is nearing completion. Three are in process of construction on the coast of North Carolina. Sites have been selected for others, and in some instances the titles secured.

THE LIGHT-HOUSE ESTABLISHMENT.

During the fiscal year the Light-House Establishment has put into operation eighteen new light-stations, eighty new river lights, five new fog-signals operated by steam or hot air, three new automatic whistling-buoys, one new bell-buoy, and ninety-three new buoys of the ordinary

kind. It has discontinued two lights which are now no longer needed, and has changed the characteristics of ten others, that they may be more useful than heretofore.

The new light-house on Stannard's Rock, Lake Superior, was lighted on the 4th of July. This work, which was specially difficult, is fully described in the Appendix to the Annual Report of the Light-House Board.

The board refrained from making recommendation as to lighted buoys until the results of the experiments made in foreign waters were ascertained. These buoys have now proved to be such valuable and comparatively inexpensive aids to navigation that they have been adopted into several of the light-house systems of Europe. The board has recently had occasion to place a lighted buoy to mark a wreck in one of the channels leading into the port of New York, which could be successfully marked in no other manner.

The work of changing the burners of the lights in the several light-house districts, so as to substitute mineral oil for lard oil as an illuminant, is now so far completed that on the 1st of January next mineral oil will be used in all except the light-houses of the first order.

The appropriation made for erecting electric lights at Hell Gate will enable the board to transfer its experiments with the electric light from the laboratory to a light-house, where it can have a working test.

Attention is called to the board's annual report for further details with regard to the Light-House Service.

COAST AND GEODETIC SURVEY.

The operations of the Coast and Geodetic Survey, both in the field and in the office, have been steadily advanced.

Topographic and hydrographic surveys have been carried on on the Atlantic, Gulf, and Pacific coasts. Aid has been given to the State surveys in progress in nine interior States.

Data and material have been accumulated for additional volumes of the Atlantic Coast Pilot, and for new editions of the Coast Pilots of California, Oregon, Washington Territory, and of Alaska. New charts and new editions of old charts have been published. The annual publication of tide-tables has been continued.

In the estimates for the prosecution of the survey is an item for the construction of a steam-vessel specially adapted to the survey of the coasts and navigable passages of the Territory of Alaska. The growing importance of that country and the needs of its commerce and navigation recommend this proposition to the favorable action of Congress.

THE MARINE-HOSPITAL SERVICE.

During the year 36,184 patients received 333,475 days relief in hospital. Transportation to their own homes was furnished to seven incurable patients. Fifteen seamen have been furnished treatment at the Government Hospital for the Insane; 306 seamen were examined physically as preliminary to shipping; 2,090 pilots were examined for color-blindness; and 3,278 seamen were vaccinated, because of the prevalence of small-pox. The receipts were \$408,215.69, and the gross expenditures \$468,120.16. These expenditures include \$54,192.20, on account of extraordinary alterations and repairs to hospital buildings. Less this amount, \$413,928.14 was the net expense of the service. On July 1, there was an unexpended balance of \$177,869.85, \$50,000 of which will be required for additional repairs then under contract, and \$15,000 more for contemplated alterations. The hospitals generally are in good condition. The recommendation heretofore made for the establishment of a "snug harbor" for those sailors and boatmen permanently disabled, and that for the physical examination of all seamen before shipping are renewed. Of the 2,090 pilots examined for color-blindness, sixty-three were rejected as being color-blind, while of the remaining 306, twenty-four were rejected for various disabilities. There is now no complaint against the examination for color-blindness, and it is believed that the Department would have no difficulty in carrying out the law for the general physical examination of all seamen. One hundred and fifty-four deaths are reported of passengers on voyages from foreign ports to this country. Report thereof is the beginning of statistics on the hygiene of merchant vessels, to meet the intention of Congress in providing for the inspection of those vessels, to show the relative mortality in classes of them. To complete them, the reports should be kept up for years.

An epidemic of small-pox broke out on the Upper Missouri river, where there was no local sanitary law, and the Department, being called upon, made use of the customs force to suppress the disease.

In my judgment, the hospital-tax should not be reduced until seamen request it, or until Congress shall make annual appropriations for the support of the service. When the tax was but 20 cents per month, the Department was obliged to deny relief to many suffering seamen; now relief is denied to few, if any, who are entitled to receive it. The entire number of applicants rejected the last year was 979. These were mostly in the larger cities, and were generally longshoremen and fishermen, in many cases persons who were not sailors. The number of persons rejected who had ever been sailors was small. The

service meets the necessities of those who are its legitimate beneficiaries, and the tax was originally increased from 20 cents to 40 cents at the request of those who are eligible to become such.

STEAMBOAT-INSPECTION SERVICE.

This table shows steam-vessels inspected, their tonnage, and the officers licensed in the several divisions of navigation, during the fiscal year ended June 30, 1882:

Divisions.	Steamers.	Tonnage.	Officers licensed.
Pacific coast.....	320	121,493.91	1,258
Atlantic coast.....	2,332	587,349.37	8,276
Western rivers.....	944	197,729.60	4,805
Northern lakes.....	1,175	298,709.64	4,199
Gulf coast.....	356	73,282.11	1,929
Total.....	5,117	1,278,564.63	20,467

It is an increase over the preceding year—

In number of vessels.....	338
In tonnage.....	74,561.53
In number of officers.....	2,669

Receipts were—

From steam-vessels.....	\$177,841 30
From licenses.....	102,048 00
Total.....	279,889 30

The expenses were—

Salaries of inspectors and clerks.....	\$189,744 17
Travelling and miscellaneous expenses.....	37,871 46
Total.....	227,615 63
Unexpended.....	\$52,273 67

Increase in receipts from inspection of steam-vessels over 1881.....	\$10,212 09
Decrease in receipts from officers' licenses.....	37,877 00
Net decrease for the year.....	27,664 91

The decrease in receipts from licensed officers is because of the amendment of 1882 (April 5) to section 4458, Revised Statutes. It reduced the license fees from \$10 and \$5, according to grade, to fifty

cents in all cases. It is likely that this amendment will bring the yearly receipts below the expenditures. There is, however, an accumulation of funds to the credit of this service of near three-quarters of a million dollars. This will for some years meet any deficiency. Before it is wholly used the service may become self-sustaining by the increase in the number of vessels to be inspected and the fees collected therefrom. The fees have increased for several years about \$6,000 yearly.

The number of accidents to steam-vessels during the year resulting in loss of life was 41; from—

Explosion	15
Fire	7
Collision	16
Snags, wrecks, and sinking	3

The number of lives lost by accidents from various causes during the fiscal year ended June 30, 1882, was 205; from—

Explosion	53
Fire	60
Collision	34
Snags, wrecks, and sinking	6
Miscellaneous casualties	6
Accidental drowning	46

A decrease from last year of sixty-three. Of the lives lost, fifty-six are reported as those of passengers. The rest were employés of the vessels, many losing their lives through carelessness, begot by familiarity with dangerous duties. It is estimated that there were carried during the year 354,000,000 passengers.

IMMIGRATION.

The execution of the act to regulate immigration approved August 3, 1882, has disclosed certain defects in the statute which seem to require legislative remedy.

While the act gives the Secretary of the Treasury supervision of the business of immigration to this country, it enables him to exercise this supervision only through commissioners appointed by the Governors of States in which lie the ports at which immigrants land. He is further to supervise the business only under the stipulations of contracts entered into with such commissioners. Most of the collectors of customs have informed the Department that the amount of immigration at their respective ports is not such as to warrant the appointment of commissioners. At two of the ports at which immigrants needing relief are likely to arrive, namely, Baltimore and New Orleans, no commis-

sioners have been appointed by State authority, and hence the law is there inoperative. At the ports of New York, Philadelphia, and Boston commissioners have been appointed, and the statute is in operation more or less successfully.

In collecting the tax of fifty cents levied by the act on every alien passenger, not a citizen of the United States, arriving by a sail or steam-vessel from a foreign port, it is found that many of the passengers are tourists, many intending a temporary sojourn in this country, and many are minors. Under the construction put by this Department on this provision of the statute, it has restricted the collection of this tax to alien passengers seeking a permanent residence in this country, including in that class minors contemplating a lasting home here. Under this rule the sum collected at most of the ports has exceeded the demands for immigrant relief. At New York it has steadily fallen behind these demands in an amount between four and five thousand dollars per month. If the relief of immigrants is to be secured, some provision is needed for a deficit of this character, inasmuch as the particular sums collected can be expended only at the ports where the immigrants arrive; and the disposition of the excess at some ports should also be provided for.

It is respectfully suggested that the law is peculiarly framed, in this: that while its execution is charged upon this Department, yet this Department must act through subordinates doing the practical work. They are to be appointed by State authority, and that authority may fail to appoint, and they may or may not be paid a proper remuneration if appointed; and the rules and regulations which this Department by direction of the statute is to establish are virtually restricted by the terms of the contracts into which it may be able to enter with the State boards or commissioners. The law is, therefore, in its essential features one of uncertain operation. The thorough execution of it needs the existence of an administrative bureau, with its proper body of officials. But there is no provision in the act for such bureau, no provision for administrative officers other than as above stated, and no provision for the direct control of the business by this Department.

Under the provisions of section 4 of the act, it is provided that all foreign convicts, except those convicted of political offences, shall, upon arrival, be sent back to the nations where they belong and whence they came. This provision may give rise to complications with foreign countries growing out of demands for the return of convicts. First: if the treaty stipulations with a foreign country require the direct return of a convict belonging to that country to its accredited agents, this law

might conflict with the treaty in requiring a return of the convict by the master of the vessel in which the convict was a passenger, instead of a delivery of the convict to the agents of his country. Secondly: the law is itself ambiguous in its directions, as the country to which the convict belongs may not be that whence he came. The Department has endeavored to remove this difficulty by adopting in its regulations promulgated on the 7th of August last the provisions for the return of convicts embodied in section 5 of the "Act supplementary to the acts in relation to immigration," approved March 3, 1875. But the recent statute should be so amended as, on its face, to be free from ambiguity.

NATIONAL BOARD OF HEALTH.

The report of the National Board of Health for the fiscal year ended June 30, 1882, shows an expenditure of \$98,523.07.

This expenditure has been made chiefly in aid of State and local boards of health and of local quarantine stations, in preventing the coming in of yellow fever and small-pox from foreign ports and the spread of them by river and railroad.

The act of June 2, 1879, under which some of the operations of the board are conducted, will expire by limitation on the 2d of June, 1883. If it be deemed advisable to continue the work on which the board is engaged, additional legislation will be necessary, and appropriations, based upon the past experiences of the board, amounting to \$150,000, will be required, and \$100,000 for use in case of epidemics.

The details of the work of the board, the results achieved, and the appropriations required for its continuance are shown in the annual report of the board, which is transmitted.

APPROPRIATION FOR PREVENTING THE SPREAD OF EPIDEMIC DISEASES.

One hundred thousand dollars were appropriated by Congress at its last session, to be used, in the discretion of the President, for preventing the spread of epidemic diseases. The expenditure was by him committed to this Department, because it had ready the services of trained members of the Marine-Hospital Service, of the Revenue-Marine Service, and the Customs Service.

The Governor of Texas applied for aid in checking the spread of yellow fever in that State. The Surgeon-General of the Marine-Hospital Service was charged with the duty of rendering it. The trust was fulfilled with judgment and zeal, and the spread of the fever checked.

The system of cordons formed by him and his official coadjutors was well conceived and useful. The result of their operations shows that the management of such matters may well be confided to them.

ALASKA.

Early attention should be given to the establishment of civil government for Alaska Territory. The importance of that land is not, I fear, fully recognized. It is rich in timber and in the supplies which the ocean gives; and with the present rapid cutting down of the forest on lands nearer market, and the ruthlessly wasteful modes of taking fish on coasts and in rivers nearer at hand, it will too soon become the resource of the country for those products of nature. Moreover, the extent and richness of useful mineral deposit and of precious metals there are not yet fully known, though the indications are that they are great. Were civil government established, immigration and permanent settlement would be encouraged and the way made ready for the profitable use of the natural advantages which that region proffers. There is no lawful authority in that Territory to dispense justice and act upon conflicting claims, unless that assumed by customs officers may be called such. There should be there, as elsewhere, the ready protection of law, administered by officers and in ways, themselves lawful; and then material and social development would go forward. The Treasury Department should not be charged with the responsibility of administering the affairs of that Territory, except in so far as they come within its legitimate functions; certainly not without some well-defined rule of action.

The Alaska Commercial Company has taken during the past year nearly the maximum number of seal-skins permitted under its lease, paid the tax due thereon, as well as the rent of the islands, and otherwise performed its duties under its lease.

DISTINCTIVE PAPER.

There have been received and duly accounted for since the last report 10,371,950 sheets of silk-threaded distinctive-fibre paper for the printing of United States notes, national-bank notes, gold and silver certificates, registered bonds, checks, and other obligations of the Government. The use of this paper continues to give satisfaction, and it is believed furnishes an important defence against attempts at counterfeiting.

During the same period there have been received 19,748,000 sheets of the distinctive paper adopted for the printing of internal-revenue and customs stamps.

XLVIII REPORT OF THE SECRETARY OF THE TREASURY.

COUNT, EXAMINATION, AND DESTRUCTION OF REDEEMED SECURITIES.

The United States legal-tender notes, national currency and miscellaneous securities, received by this office during the fiscal year ended June 30, 1882, for final count and destruction, amounted to \$169,665,573.75½, and United States legal tender notes, national currency, United States bonds, and other obligations mutilated in process of printing, and unissued notes, received for destruction, amounted to \$40,841,164, making an aggregate of securities counted, cancelled, and destroyed, of which details will be found in the tables accompanying this report, of \$210,506,737.75½.

BUREAU OF ENGRAVING AND PRINTING.

The work of this bureau steadily increases. The aggregate deliveries for the year are over twenty per cent. greater, the expenditures for it less than twelve per cent. greater, and the force of employes about ten per cent. greater than the year before. All the engraving, plate-printing, and work incidental thereto required by the Treasury Department is now done in this bureau under the direct supervision of the officers of the Government.

The matter of the use of steam-power presses for printing was on July 10, 1882, referred to a special committee, who still have it in charge. Owing to a pressure of work on the three per cent. bonds and on the new form of circulating notes for national banks which availed themselves of the act of August 12, 1882, the labors of the committee were necessarily broken in upon, and they have not yet finished the task set them to do.

PUBLIC BUILDINGS.

Congress at its last session authorized the erection of thirty-seven new buildings for public use, including four marine hospitals; the purchase of one hospital-building; the extension and remodelling of the custom-house at Buffalo, and that of the court-house and post-office at Des Moines, Iowa. This contemplated an aggregate final cost of \$6,293,000; of which \$3,258,000 were at once appropriated. Sites have been selected for nine of these buildings, and a site for the building at Jackson, Miss., for which appropriation was made at the previous session. Steps have been taken for the selection of others, where jurisdiction over the land has been ceded by respective States. Where this has not been done the Department awaits the action of Legislatures.

I call attention to a recommendation in the report of the Supervising Architect, that the authority for purchasing land at Pensacola be not limited to the extension of that now owned by the United States, and that the Government may acquire a new site, if found advisable.

Of the buildings in progress under former authorizations, five have been finished during the year, and on twenty work is in progress.

There has been expended during the year on the public buildings under control of the Department, \$2,349,249.65 for construction, \$160,618.03 for repairs, and \$137,137.06 for heating apparatus, elevators, vaults, safes, and locks.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1882 were \$3,330,543.87. The revenues deposited in the Treasury for the same period were \$1,715,176.41.

Since December 1, 1881, the bonded indebtedness was reduced by operation of the sinking-fund \$250,350, and the annual interest charge upon the District debt was reduced \$13,795.05. Since the office of the commissioners of the sinking-fund of the District of Columbia was abolished and their duties and powers were transferred to the Treasurer of the United States by the act of Congress of June 11, 1878, the funded debt has been reduced in the principal sum \$1,189,250, and the annual interest charge thereon has been reduced \$69,587.67.

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

The Department is pleased to report that as yet there is no deficiency in the appropriations placed by Congress at its disposal.

CHAS. J. FOLGER,

Secretary.

To the Honorable

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT.

1 F

TABLE A.—*STATEMENT of the NET RECEIPTS (by warrants) during the fiscal year ended June 30, 1882.*

CUSTOMS.	
Quarter ended September 30, 1881.....	\$59,184,469 15
Quarter ended December 31, 1881.....	49,049,543 98
Quarter ended March 31, 1882.....	58,585,485 33
Quarter ended June 30, 1882.....	53,591,231 79
	<hr/> \$220,410,730 25
SALES OF PUBLIC LANDS.	
Quarter ended September 30, 1881.....	948,368 19
Quarter ended December 31, 1881.....	1,154,120 39
Quarter ended March 31, 1882.....	1,241,287 44
Quarter ended June 30, 1882.....	1,409,364 35
	<hr/> 4,753,140 37
INTERNAL REVENUE.	
Quarter ended September 30, 1881.....	37,575,502 22
Quarter ended December 31, 1881.....	37,884,262 83
Quarter ended March 31, 1882.....	30,362,131 93
Quarter ended June 30, 1882.....	40,675,693 47
	<hr/> 146,497,595 45
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.	
Quarter ended September 30, 1881.....	4,307,988 86
Quarter ended December 31, 1881.....	12,610 82
Quarter ended March 31, 1882.....	4,563,707 87
Quarter ended June 30, 1882.....	72,486 90
	<hr/> 8,956,794 45
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.	
Quarter ended September 30, 1881.....	59,999 49
Quarter ended December 31, 1881.....	221,760 50
Quarter ended March 31, 1882.....	225,578 03
Quarter ended June 30, 1882.....	333,216 35
	<hr/> 840,554 37
CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.	
Quarter ended September 30, 1881.....	329,322 89
Quarter ended December 31, 1881.....	361,206 89
Quarter ended March 31, 1882.....	351,505 65
Quarter ended June 30, 1882.....	301,312 57
	<hr/> 1,343,348 00
FEES, CONSULAR, LETTERS PATENT, AND LAND.	
Quarter ended September 30, 1881.....	639,180 08
Quarter ended December 31, 1881.....	537,405 92
Quarter ended March 31, 1882.....	657,863 93
Quarter ended June 30, 1882.....	604,541 04
	<hr/> 2,638,990 97
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.	
Quarter ended September 30, 1881.....	66,363 58
Quarter ended December 31, 1881.....	88,862 06
Quarter ended March 31, 1882.....	79,870 17
Quarter ended June 30, 1882.....	79,863 14
	<hr/> 314,959 85
PROFITS ON COINAGE.	
Quarter ended September 30, 1881.....	809,317 80
Quarter ended December 31, 1881.....	859,156 26
Quarter ended March 31, 1882.....	1,561,089 03
Quarter ended June 30, 1882.....	887,130 64
	<hr/> 4,116,693 73
REVENUES OF DISTRICT OF COLUMBIA.	
Quarter ended September 30, 1881.....	158,445 95
Quarter ended December 31, 1881.....	1,078,281 41
Quarter ended March 31, 1882.....	209,822 06
Quarter ended June 30, 1882.....	268,626 99
	<hr/> 1,715,176 41
MISCELLANEOUS.	
Quarter ended September 30, 1881.....	4,009,596 15
Quarter ended December 31, 1881.....	1,381,047 97
Quarter ended March 31, 1882.....	1,183,588 69
Quarter ended June 30, 1882.....	5,083,144 32
	<hr/> 11,657,377 13
Total ordinary receipts.....	403,525,250 28
Cash in Treasury June 30, 1881.....	252,506,023 46
Total.....	<hr/> 656,031,273 74

TABLE B.—STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1882.

CIVIL.		
Congress	\$5,542,982 10	
Executive	7,252,822 05	
Judiciary	3,536,857 39	
Government of Territories	213,338 70	
Subtreasuries	350,185 47	
Publicland offices	732,370 37	
Inspection of steam vessels	228,371 46	
Mint and assay offices	185,458 88	
Total civil		\$18,042,386 42
FOREIGN INTERCOURSE.		
Diplomatic salaries	348,215 70	
Consular salaries	491,895 87	
Contingencies of consulates	147,409 14	
Rescuing American seamen from shipwreck	2,467 59	
American and Spanish Claims Commission	7,924 96	
Contingent expenses of foreign missions	105,479 21	
Shipping and discharging seamen	5,513 50	
Prisons for American convicts	20,110 62	
Expenses under the neutrality act	2,100 00	
American and French Commission	111,627 10	
International Bimetallic Commission	19,664 40	
Publication of commercial and consular reports	18,633 22	
Contingent and miscellaneous	26,541 88	
Total foreign intercourse		1,307,563 19
MISCELLANEOUS.		
Mint establishment	1,200,752 37	
Coast Survey	538,864 69	
Light-House Establishment	1,776,420 62	
Building and repairs of light-houses	615,726 50	
Refunding excess of deposits for unascertained duties	3,680,845 77	
Revenue-cutter service	846,423 34	
Life-saving service	598,624 59	
Custom-houses, court-houses, post-offices, &c	2,399,100 29	
Furniture, fuel, &c., for public buildings under Treasury Department	817,811 13	
Repairs and preservation of buildings under Treasury Department	226,658 33	
Collecting customs revenue	6,549,595 07	
Debenture and drawbacks under customs laws	2,093,086 72	
Marine-Hospital Establishment	468,120 16	
Compensation in lieu of moieties	30,628 82	
Assessing and collecting internal revenue	4,097,241 34	
Punishing violations of internal-revenue laws	54,530 16	
Internal-revenue stamps, papers, and dies	540,608 27	
Refunding duties erroneously or illegally collected	59,824 58	
Internal-revenue allowances and drawbacks	49,770 90	
Redemption of internal-revenue stamps	25,565 91	
Expenses national currency	123,925 01	
Suppressing counterfeiting and fraud	84,894 10	
Contingent expenses, Independent Treasury	96,044 26	
Survey of public lands	314,701 61	
Five per cent. fund, &c., to States	87,035 39	
Postage	171,358 40	
Vaults, safes, and locks for public buildings	56,176 76	
Indemnity for swamp lands	126,677 50	
Building revenue cutters	61,005 87	
Propagation, &c., of food-fishes	203,163 19	
Geological survey of Territories	153,546 15	
Deposits by individuals for surveys of public lands	1,385,261 24	
National Board of Health	109,900 00	
Expenses of Eighth, Ninth, and Tenth Census	664,841 65	
Payment of judgments, Court of Claims	596,051 31	
Mail transportation, Pacific Railroads	544,786 83	
Department of Agriculture	246,807 41	
Patent Office	136,726 21	
Expenses of Bureau of Engraving and Printing	353,807 60	
Smithsonian Institution	129,268 04	
Completion of the Washington Monument	160,000 00	
Public buildings and grounds in Washington	315,705 55	
Annual repairs of the Capitol	61,957 20	
Improving and lighting Capitol grounds	94,776 05	
State, War, and Navy Departments building	320,988 09	
Columbian Institute for Deaf and Dumb	61,742 07	
Government Hospital for the Insane	164,999 93	
Freedman's Hospital	41,774 00	
Howard University	10,000 00	
Support and treatment of transient paupers	15,000 00	
Redemption of District of Columbia securities	1,137 26	
Refunding taxes, District of Columbia	4,054 66	
Water fund, District of Columbia	105,636 08	
Special tax fund	13,760 06	
Expenses of District of Columbia	3,144,216 29	
Washington Aqueduct	19,618 94	

TABLE B.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1882—Continued.***MISCELLANEOUS—Continued.**

Charitable institutions	\$166,708 04	
Depredations on public timber	42,147 04	
Furniture, &c., National Museum	104,871 65	
Purchase Freedmens' Bank	250,000 00	
Miscellaneous	452,510 77	
Total miscellaneous		\$37,869,781 37

INTERIOR DEPARTMENT.

Indians	9,736,747 40	
Pensions	61,345,193 95	
Total Interior Department		71,081,941 35

MILITARY ESTABLISHMENT.

Pay Department	12,381,249 31	
Commissary Department	2,237,374 92	
Quartermaster's Department	11,554,898 26	
Medical Department	395,641 33	
Ordnance Department	1,644,110 71	
Military Academy	95,756 36	
Improving rivers and harbors	11,412,921 39	
Survey of Territories west of the one hundredth meridian	7,500 00	
Contingencies	29,482 57	
Expenses of recruiting	94,296 03	
Signal Service	385,389 46	
Expenses of military convicts	68,876 07	
Publishing the official records of the rebellion	69,490 00	
Support of National Home for Disabled Volunteers	946,475 61	
Support of Soldiers' Home	76,071 20	
Construction of military posts, roads, &c	243,024 92	
Fortifications	221,441 96	
National cemeteries	211,611 65	
Fifty per cent. arrears of Army transportation due certain railroads	178,179 18	
Construction of military telegraphs	74,756 39	
Bounty to soldiers, act July 28, 1866	63,518 50	
Survey of Northern and Northwestern lakes	17,651 60	
Bounty to volunteers	249,975 46	
Mississippi River Commission	135,000 00	
Supplies so sufferers by the overflow of the Mississippi River	365,278 35	
Claims for quartermasters' and commissary supplies	276,497 54	
Operating and care of Louisville and Portland Canal	44,562 91	
Miscellaneous	89,461 61	
Total military establishment		43,570,494 19

NAVAL ESTABLISHMENT.

Pay and contingencies of the Navy	7,779,635 45	
Marine Corps	852,470 90	
Naval Academy	213,272 78	
Navigation	238,321 48	
Ordnance	297,685 41	
Equipment and Recruiting	961,332 24	
Yards and Docks	1,119,770 98	
Medicine and Surgery	177,492 72	
Construction and Repair	1,450,361 79	
Provisions and Clothing	1,267,020 80	
Steam Engineering	870,748 50	
	15,228,113 05	
Deduct excess of repayments over expenditures	196,066 79	
Total naval establishment		15,032,046 26
Interest on the public debt		71,077,206 75
Total net ordinary expenditures		257,981,439 57
Redemption of the public debt		150,700,575 55
Total expenditures		408,682,015 12
Cash in Treasury June 30, 1882		247,349,258 62
Total		656,031,273 74

TABLE C.—*STATEMENT of the ISSUE and REDEMPTION of LOANS and TREASURY NOTES (by warrants) for the fiscal year ended June 30, 1882.*

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of 1858, act of June 14, 1858		\$1,000 00		\$1,000 00
Loan of February, 1861, act of February 8, 1861		303,000 00		303,000 00
Oregon war debt, act of March 2, 1861		675,250 00		675,250 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861		117,787,900 00		117,787,900 00
Old demand notes, acts of July 17 and August 5, 1861, and July 12, 1862		840 00		840 00
Five-twenties of 1862, act of February 25, 1862		2,100 00		2,100 00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863	\$79,520,424 00	79,520,424 00		
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864		58,705 55		58,705 55
Coin certificates, act of March 3, 1863		745,800 00		745,800 00
One-year notes of 1863, act of March 3, 1863		2,470 00		2,470 00
Two-year notes of 1863, act of March 3, 1863		2,550 00		2,550 00
Compound interest notes, acts of March 3, 1863, and June 30, 1864		9,290 00		9,290 00
Loan of 1863, act of March 3, 1863, and June 30, 1864		7,110,750 00		7,110,750 00
Ten-forties of 1864, act of March 3, 1864		254,550 00		254,550 00
Five-twenties of June, 1864, act of June 30, 1864		7,400 00		7,400 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		3,200 00		3,200 00
Five-twenties of 1865, act of March 3, 1865		6,500 00		6,500 00
Consols of 1865, act of March 3, 1865		86,450 00		86,450 00
Consols of 1867, act of March 3, 1865		408,250 00		408,250 00
Consols of 1868, act of March 3, 1865		141,400 00		141,400 00
Funded loan of 1881, acts of July 14, 1870, January 20, 1871, and January 14, 1875		39,419,900 00		39,419,900 00
Funded loan of 1907, acts of July 14, 1870, January 20, 1871, and January 14, 1875	225,300 00		\$225,300 00	
Certificates of deposit, act of June 8, 1872	16,900,000 00	15,505,000 00	1,395,000 00	
Silver certificates, act of February 28, 1878	24,300,000 00	9,369,820 00	14,930,180 00	
Refunding certificates, act of February 26, 1879		223,750 00		223,750 00
Total	120,945,724 00	271,646,299 55	16,550,480 00	167,251,055 55
Excess of redemptions				167,251,055 55
Excess of issues				16,550,480 00
Net excess of redemptions charged in receipts and expenditures				150,700,575 55

TABLE D.—*STATEMENT of the NET RECEIPTS and DISBURSEMENTS (by warrants) for the quarter ended September 30, 1882.*

RECEIPTS.

Customs	\$64,908,875 71
Sales of public lands	1,185,622 97
Internal revenue	37,760,804 58
Tax on circulation, deposits, &c., of national banks	4,492,426 39
Repayment of interest by Pacific Railroad Companies	65,774 62
Customs fees, fines, penalties, and forfeitures	422,140 09
Consular, letters patent, homestead, &c., fees	822,842 49
Proceeds of sales of government property	113,995 95
Profits on coinage, &c	1,040,119 39
Miscellaneous	1,978,004 53
Total net ordinary receipts	112,790,606 72
Balance in the Treasury June 30, 1882	247,349,258 62
Total	360,139,865 34

DISBURSEMENTS.

Customs	5,788,227 38
Internal revenue	1,443,129 47
Diplomatic service	440,161 46
Quarterly salaries	109,410 75
Treasury proper	6,716,737 10
Judiciary	1,072,147 14
Interior (civil)	2,070,805 06
Total civil and miscellaneous	17,640,618 36
Indians	2,633,778 88
Pensions	23,397,244 51
Military Establishment	14,181,028 60
Naval Establishment	3,571,431 83
Interest on public debt	17,219,246 19
Total	78,643,348 46
Redemption of the public debt	40,096,789 00
Balance in Treasury, September 30, 1882	241,399,728 48
Total	360,139,865 94

TABLE E.—*STATEMENT of OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1843 to 1882, inclusive.*

Year.	Amount.
Jan. 1, 1791	\$75,463,476 52
1792	77,227,924 66
1793	80,352,634 04
1794	78,427,404 77
1795	80,747,587 39
1796	83,762,172 07
1797	82,064,479 33
1798	79,228,529 12
1799	78,408,689 77
1800	82,976,294 35
1801	83,038,050 80
1802	80,712,632 25
1803	77,054,686 30
1804	86,427,120 88
1805	82,312,150 50
1806	75,723,270 66
1807	69,218,398 64
1808	65,196,317 97
1809	57,023,192 09
1810	53,173,217 52
1811	48,005,587 76
1812	45,209,737 90
1813	55,962,827 57
1814	81,487,846 24
1815	99,833,660 15
1816	127,334,933 74
1817	123,491,965 16
1818	103,466,633 83
1819	95,529,648 28
1820	91,015,566 15
1821	89,987,427 66
1822	93,546,676 98
1823	90,875,877 28
1824	90,269,777 77
1825	83,788,432 71
1826	81,054,059 99
1827	73,987,357 20
1828	67,475,043 87
1829	58,421,413 67
1830	48,565,406 50
1831	39,123,191 68
1832	24,322,235 18
1833	7,001,698 83
1834	4,760,082 08
1835	37,733 05
1836	37,513 05
1837	336,957 83
1838	3,308,124 07
1839	10,434,221 14
1840	3,573,343 82
1841	5,250,875 54
1842	13,594,480 73
1843	20,601,226 28
July 1, 1843	32,742,922 00
1844	23,461,652 50
1845	15,925,303 01
1846	15,550,202 97
1847	38,826,534 77
1848	47,044,862 23
1849	63,061,858 69
1850	63,452,773 55
1851	68,504,796 02
1852	66,199,341 71
1853	59,803,117 70
1854	42,242,222 42
1855	35,586,956 56
1856	31,972,537 90
1857	28,699,831 85
1858	44,911,881 03
1859	58,496,837 88
1860	64,842,287 88
1861	90,580,873 72
1862	524,176,412 13
1863	1,119,772,138 63
1864	1,815,784,370 57
1865	2,680,647,869 74
1866	2,773,236,173 69
1867	2,678,126,103 87
1868	2,611,687,851 19

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

Year.	Amount.
July 1, 1869.....	\$2,588,452,213 94
1870.....	2,480,672,427 81
1871.....	2,353,211,332 32
1872.....	2,253,251,328 78
1873.....	*2,234,482,993 20
1874.....	*2,251,690,468 43
1875.....	*2,232,284,531 95
1876.....	*2,180,395,067 15
1877.....	*2,205,301,392 10
1878.....	*2,256,205,892 53
1879.....	*2,349,567,482 04
1880.....	*2,120,415,370 63
1881.....	*2,069,013,569 58
1882.....	*1,918,312,994 03

* In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

STATEMENT of the PUBLIC DEBT, including ACCRUED INTEREST thereon, less cash in the Treasury on the 1st day of July of each year, from 1869 to 1882, compiled from the published monthly debt-statements of those dates.

Years.	Outstanding principal.	Accrued interest.	Cash in the Treasury.	Debt less cash in the Treasury.
July 1, 1869.....	*\$2,597,722,983 37	\$47,447,310 79	\$156,167,813 58	\$2,489,002,480 58
1870.....	*2,601,675,127 83	50,607,556 52	265,924,084 61	2,386,358,599 74
1871.....	*2,353,211,332 32	45,036,766 23	106,217,263 65	2,292,030,834 90
1872.....	2,253,251,328 78	41,705,813 27	103,470,798 43	2,191,486,343 62
1873.....	2,234,482,993 20	42,356,652 82	129,020,922 45	2,147,818,713 57
1874.....	2,251,690,468 43	38,939,087 47	147,541,314 74	2,143,088,241 16
1875.....	2,232,284,531 95	38,647,556 19	142,243,361 82	2,128,688,726 32
1876.....	2,180,395,067 15	38,514,004 54	119,469,726 70	2,099,439,344 99
1877.....	2,205,301,392 10	40,882,791 89	186,025,960 73	2,060,158,223 26
1878.....	2,256,205,892 53	36,404,551 37	256,823,612 08	2,035,786,831 82
1879.....	2,349,567,482 04	30,792,351 34	353,152,577 01	2,027,207,256 37
1880.....	2,120,415,370 63	22,845,547 59	201,088,622 88	1,942,172,295 34
1881.....	2,069,013,569 58	20,948,657 75	249,363,415 35	1,840,598,811 98
1882.....	1,918,312,994 03	13,890,986 47	243,289,519 78	1,688,914,460 72

* It will be noticed that there is a difference in the amounts represented by these two statements as the principal of the debt July 1, 1869, and July 1, 1870. This difference is explained thus: In the principal of the debt as shown by the monthly debt-statements of these dates, the bonds purchased for the sinking-fund and paid for from money in the Treasury, were included as a part of the outstanding debt and were also treated in the cash as a cash item, or asset, for the reason that at that time there was no authority or law for deducting them from the outstanding debt. Congress, by the sixth section of the act of July 14, 1870, directed that these bonds should be canceled and destroyed and deducted from the amount of each class of the outstanding debt to which they respectively belonged, and such deductions were accordingly made on the books of the department and in the table of the debt in the annual report.

TABLE F.—ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, from July 1, 1856, to July 1, 1882.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7 3-10 per cents.	Total interest-bearing debt.
1856.....					\$3,632,000 00	\$28,130,761 77		\$31,762,761 77
1857.....					3,489,000 00	24,971,958 93		28,460,958 93
1858.....					28,538,000 00	21,162,838 11		44,700,838 11
1859.....					37,127,800 00	21,162,938 11		58,290,738 11
1860.....					43,476,300 00	21,164,538 11		64,640,838 11
1861.....					33,022,200 00	57,358,673 95		90,380,873 95
1862.....					30,483,000 00	154,313,225 01	\$122,582,485 34	365,304,626 92
1863.....			\$57,926,116 57		30,483,000 00	431,444,813 83	139,974,435 34	707,531,634 47
1864.....			105,629,385 30		300,213,480 00	842,882,652 09	139,286,935 34	1,359,930,763 50
1865.....			77,547,696 07		245,709,420 63	1,213,495,169 90	671,610,297 02	2,221,311,918 29
1865—Aug. 31.....			90,496,930 74		269,175,727 65	1,281,736,439 33	830,000,000 00	2,381,530,294 96
1866.....			618,127 98		201,982,665 01	1,195,546,041 02	813,460,621 95	2,332,331,207 60
1867.....			121,341,879 62		198,533,435 01	1,543,452,080 02	488,344,846 95	2,248,067,887 66
1868.....	\$64,000,000 00		17,737,025 68		221,586,185 01	1,878,303,984 50	37,397,196 95	2,202,088,727 69
1869.....	66,125,000 00		801,361 23		221,588,300 00	1,874,347,222 39		2,162,060,522 39
1870.....	59,550,000 00				221,588,300 00	1,765,317,422 39		2,046,455,722 39
1871.....	45,885,000 00				274,236,450 00	1,613,897,300 00		1,934,696,750 00
1872.....	24,665,000 00		678,000 00		414,567,300 00	1,374,888,800 00		1,814,794,100 00
1873.....	14,000,000 00		678,000 00		414,567,300 00	1,281,238,650 00		1,710,483,950 00
1874.....	14,000,000 00		678,000 00		510,628,050 00	1,213,624,700 00		1,738,930,750 00
1875.....	14,000,000 00		678,000 00		607,132,750 00	1,100,865,550 00		1,722,676,300 00
1876.....	14,000,000 00				711,685,800 00	984,999,650 00		1,710,685,450 00
1877.....	14,000,000 00			\$140,000,000 00	703,266,650 00	854,621,850 00		1,711,888,500 00
1878.....	14,000,000 00		98,850,000 00	240,000,000 00	703,266,650 00	738,619,000 00		1,794,735,650 00
1879.....	14,000,000 00		741,522,000 00	250,000,000 00	508,440,350 00	283,681,350 00		1,797,043,700 00
1880.....	14,000,000 00		739,347,800 00	250,000,000 00	484,864,900 00	235,780,400 00		1,723,993,100 00
1881.....	14,000,000 00		739,347,800 00	250,000,000 00	439,841,350 00	196,378,600 00		1,639,567,750 00
1882.....	14,000,000 00	\$460,461,050 00	739,349,350 00	250,000,000 00				1,463,810,400 00

TABLE F.—ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, &c.—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1	\$209,776 13		\$31,972,537 90	\$21,006,584 89	\$10,965,953 01	\$1,869,445 70
1857	238,872 92		28,699,831 85	18,701,210 09	9,998,621 76	1,672,767 53
1858	211,042 92		44,911,881 03	7,011,689 31	37,900,191 72	2,446,670 28
1859	206,099 77		58,496,837 88	5,091,603 69	53,405,234 19	3,126,166 28
1860	201,449 77		64,842,287 88	4,877,885 87	59,964,402 01	3,443,687 29
1861	199,999 77		90,580,873 72	2,862,212 92	87,718,660 80	5,092,630 43
1862	280,195 21	\$158,591,390 00	524,176,412 13	18,863,659 96	505,312,752 17	22,048,509 59
1863	473,048 16	411,767,456 00	1,119,772,138 63	8,421,401 22	1,111,350,737 41	41,854,148 01
1864	416,335 86	455,437,271 21	1,815,784,370 57	106,332,093 53	1,709,452,277 04	78,853,487 24
1865	1,245,771 20	458,090,180 25	2,680,647,869 74	5,832,012 98	2,674,815,856 76	137,742,617 43
1865—August 31	1,503,020 09	461,616,311 51	2,844,649,626 56	88,218,055 13	2,756,431,571 43	150,977,697 87
1866—July 1	935,092 05	439,968,874 04	2,773,236,173 69	137,200,009 85	2,636,036,163 84	146,068,196 29
1867	1,840,615 01	428,218,101 20	2,678,126,103 87	169,974,892 18	2,508,151,211 69	138,892,451 39
1868	1,197,340 89	408,401,782 61	2,611,687,851 19	130,834,437 96	2,480,853,413 23	128,450,598 14
1869	5,260,181 00	421,131,510 55	2,588,452,213 94	155,680,340 85	2,432,771,873 09	125,523,998 34
1870	3,708,641 00	430,508,064 42	2,480,672,427 81	149,502,471 60	2,331,169,956 21	118,784,960 34
1871	1,948,902 26	416,565,680 06	2,353,211,332 32	106,217,263 65	2,246,994,068 67	111,949,330 50
1872	7,926,797 26	430,530,431 52	2,238,251,328 78	103,470,798 43	2,149,780,530 35	103,988,463 00
1873	51,929,710 26	472,069,332 94	2,234,482,993 20	129,020,932 45	2,105,462,060 75	98,049,804 00
1874	3,216,590 26	509,543,128 17	2,251,690,468 43	147,541,314 74	2,104,149,153 69	98,796,004 50
1875	11,425,820 26	498,182,411 69	2,232,284,531 95	142,243,361 82	2,090,041,170 13	96,855,690 50
1876	3,902,420 26	465,807,196 89	2,180,395,067 15	119,469,726 70	2,060,925,340 45	95,104,269 00
1877	16,648,860 26	476,764,031 84	2,205,361,392 10	186,025,960 73	2,019,335,431 37	93,160,643 50
1878	5,594,560 26	455,875,682 27	2,256,205,892 53	256,823,612 08	1,999,382,280 45	84,654,472 50
1879	37,015,630 26	410,835,741 78	2,245,495,072 04	249,080,167 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	388,800,815 37	2,120,415,370 63	201,088,622 88	1,919,326,747 75	79,633,981 00
1881	6,723,805 26	422,721,954 32	2,069,013,569 58	249,363,415 35	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	438,244,788 77	1,918,312,994 03	243,289,519 78	1,675,023,474 25	57,360,110 75

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific Railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up, assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cents. from 1862 to 1868, inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

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

TABLE G.—*STATEMENT of RECEIPTS of UNITED STATES from March 4, 1789*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473 09				\$10,478 10
1792	\$973,905 75	3,443,070 85	\$208,942 81			9,918 65
1793	783,441 51	4,253,306 56	337,705 70			21,410 88
1794	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36			28,317 97
1796	516,442 61	6,567,987 94	475,289 60		\$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	575,491 45		33,540 60	399,139 29
1798	1,021,899 04	7,106,061 93	644,357 95		11,963 11	58,192 81
1799	617,451 43	6,010,449 81	779,136 44			86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,943 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20		131,945 44
1804	4,825,811 60	11,098,565 33	50,941 29	50,198 44	437,526 79	139,075 53
1805	4,087,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 55	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	10,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	5,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,563,309 31	7,430 63	12,448 63	696,548 82	84,476 84
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,985 03	273,782 35
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,824,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 31
1819	1,478,526 74	20,283,608 76	229,593 63	83,506 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	12,004,447 15	69,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 00	94,588 66
1827	6,358,686 18	29,712,283 29	19,885 68	2,026 90	1,495,845 26	1,315,722 83
1828	6,668,286 10	23,205,523 64	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,791 13	3,210,815 48	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 50	4,857,600 69	480,812 32
1835	8,892,852 42	19,391,310 59	10,459 43	4,263 33	14,757,000 75	759,972 13
1836	20,749,803 96	23,409,904 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27		3,730,945 66	6,410,348 43
1839	36,891,196 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25		3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36		1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	495 00		1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25		898,158 18	285,895 92
1844	39,186,284 74	26,183,570 94	1,777 34		2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 87	3,517 12		2,077,022 30	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26		2,694,452 48	289,950 13
1847	38,261,959 65	23,747,864 66	375 00		2,498,355 20	220,868 30
1848	33,079,276 43	31,757,070 96	375 00		3,328,642 56	612,610 69
1849	29,416,612 45	28,346,738 82			1,688,959 55	685,379 13
1850	32,827,082 69	39,668,086 42			1,859,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,393,326 62			2,043,239 58	464,249 40
1853	43,338,860 02	58,391,865 52			1,667,084 99	988,081 17
1854	50,261,901 09	64,224,190 27			8,470,798 39	1,103,352 74
1855	48,591,073 41	53,025,794 21			11,497,049 07	827,731 40
1856	47,777,672 13	62,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,229 80	63,755,005 05			3,829,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96			3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38			1,756,687 30	1,454,596 24
1860	33,193,248 00	53,187,511 87			1,778,557 71	1,084,590 25
1861	32,979,530 78	39,582,125 64			870,658 54	1,029,515 31
1862	30,963,857 83	49,056,397 62		1,795,331 73	152,203 77	915,827 97
1863	46,965,304 87	69,059,642 40	37,640,787 95	1,485,103 61	167,617 17	3,741,794 88
1864	30,523,046 13	102,316,152 99	109,741,134 10	475,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00

* For the half-year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

13

to June 30, 1882, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791		\$4,409,951 19			\$361,391 24	\$4,771,342 53	
1792	\$8,028 00	3,669,960 31			5,102,498 45	8,772,458 76	
1793	38,500 00	4,652,923 14			1,797,272 01	6,450,195 15	
1794	303,472 00	5,431,904 87			4,007,950 78	9,439,855 65	
1795	160,000 00	6,114,534 59	\$4,800 00		3,396,424 00	9,515,758 59	
1796	160,000 00	8,377,529 65	42,800 00		320,000 00	8,740,329 65	
1797	80,960 00	8,688,780 99			70,000 00	8,758,780 99	
1798	79,920 00	7,900,495 80	78,675 00		200,000 00	8,179,170 80	
1799	71,040 00	7,546,813 31			5,000,000 00	12,546,813 31	
1800	71,040 00	10,848,749 10			1,565,229 24	12,413,978 34	
1801	88,800 00	12,935,330 95	10,125 00			12,945,455 95	
1802	39,960 00	14,995,793 95				14,995,793 95	
1803		11,064,097 63				11,064,097 63	
1804		11,826,307 38				11,826,307 38	
1805		13,560,693 20				13,560,693 20	
1806		15,559,931 07				15,559,931 07	
1807		16,398,019 26				16,398,019 26	
1808		17,060,661 93				17,060,661 93	
1809		7,773,473 12				7,773,473 12	
1810		9,384,214 28			2,750,000 00	12,134,214 28	
1811		14,422,634 09				14,422,634 09	
1812		9,801,132 76				22,639,032 76	
1813		14,340,409 95	300 00		12,887,900 00	40,524,844 95	
1814		11,181,625 16	85 79		26,184,135 00	34,559,536 95	
1815		15,696,916 82	11,541 74	\$32,107 64	23,377,826 00	50,961,237 60	
1816		47,676,985 66	68,665 16	686 09	35,220,671 40	57,171,421 82	
1817	202,426 30	33,099,049 74	267,819 14		9,425,084 91	33,833,592 33	
1818	525,000 00	21,585,171 04	412 62		466,723 45	21,593,936 66	
1819	675,000 00	24,603,374 37			8,353 00	24,605,665 37	
1820	1,000,000 00	17,840,669 55		40,000 00	2,291 00	20,881,493 68	
1821	105,000 00	14,573,379 72			3,000,824 13	19,573,703 72	
1822	297,500 00	20,232,427 94			5,000,324 00	20,232,427 94	
1823	350,000 00	20,540,666 26				20,540,666 26	
1824	350,000 00	19,351,212 79			5,000,000 00	24,381,212 79	
1825	367,500 00	21,840,858 02			5,000,000 00	26,840,858 02	
1826	402,500 00	25,260,434 21				25,260,434 21	
1827	420,000 00	22,966,363 96				22,966,363 96	
1828	455,000 00	24,763,629 23				24,763,629 23	
1829	490,000 00	24,827,627 38				24,827,627 38	
1830	490,000 00	24,844,116 51				24,844,116 51	
1831	490,000 00	28,526,820 82				28,526,820 82	
1832	490,000 00	31,867,450 66				31,867,450 66	\$1,889 50
1833	474,985 00	33,948,426 25				33,948,426 25	
1834	234,349 50	21,791,935 55				21,971,935 55	
1835	506,480 82	35,430,087 10				35,430,087 10	
1836	292,674 67	50,826,796 08				50,826,796 08	
1837		24,954,153 04			2,992,989 15	27,947,142 19	63,288 35
1838		26,302,561 74			12,716,820 86	39,019,382 60	
1839		31,482,749 61			3,857,276 21	35,340,025 82	1,458,782 93
1840		19,480,115 33			5,589,547 51	25,069,662 84	37,469 25
1841		16,860,160 27			13,659,317 38	30,519,477 65	
1842		19,976,197 25			14,808,735 64	34,784,932 89	11,188 00
1843		8,231,001 26		71,700 83	12,479,708 36	20,782,410 45	
1844		29,320,707 78		666 60	1,877,181 35	31,198,555 73	
1845		29,970,105 80				29,970,105 80	28,251 90
1846		29,699,967 74				29,699,967 74	
1847		26,467,403 16		23,365 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,698,699 21		37,080 00	21,256,700 00	56,992,479 21	
1849		30,721,077 50		487,065 48	28,558,750 00	59,796,892 98	
1850		43,592,588 89		10,550 00	4,045,950 00	47,649,388 88	
1851		52,555,039 33		4,264 92	203,400 00	52,762,704 25	
1852		49,846,815 60			46,300 00	49,893,115 60	
1853		61,587,031 68		22 50	16,350 00	61,603,404 18	103,301 37
1854		73,800,341 40			2,001 67	73,802,343 07	
1855		65,356,574 68			800 00	65,357,374 68	
1856		74,056,699 24			200 00	74,056,899 24	
1857		68,965,312 57			3,900 00	68,969,212 57	
1858		46,655,365 96			23,717,300 00	70,372,665 96	
1859		52,777,107 92		709,357 72	28,287,500 00	81,773,965 64	15,408 34
1860		56,054,599 83		10,008 00	20,776,800 00	76,841,407 83	
1861		41,476,299 49		33,630 90	41,861,709 74	83,371,640 19	
1862		51,919,261 09		68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863		112,094,945 51		602,345 44	776,682,361 57	889,379,652 52	6,000 01
1864		243,412,971 20		21,174,101 01	1,128,873,945 36	1,393,461,017 57	9,210 40
1865		322,031,158 19		11,683,446 89	1,472,224,740 85	1,805,939,945 93	6,095 11

uary 1 to June 30, 1843.

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

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657 89	\$179,046,651 58	\$309,226,813 42	\$1,974,754 12	\$665,031 03	\$29,086,314 23
1867	160,817,099 73	176,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,788,145 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,048,426 63	158,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,102 88	3,350,481 76	12,942,118 30
1871	177,604,116 51	206,270,408 05	148,098,153 63	580,355 37	2,388,646 68	22,093,541 21
1872	138,019,122 15	216,370,286 77	130,642,177 72	.....	2,575,714 19	15,106,051 23
1873	134,666,001 85	188,089,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	159,293,673 41	163,103,833 69	102,409,784 90	.....	1,852,428 93	32,575,043 32
1875	178,833,339 54	157,167,722 35	110,007,495 58	.....	1,413,640 17	15,431,915 31
1876	172,804,061 32	148,071,984 61	116,700,732 03	93,798 80	1,129,466 95	24,070,602 31
1877	149,969,377 21	130,956,493 07	118,630,407 83	.....	970,253 68	30,437,487 42
1878	214,887,645 88	130,170,680 20	110,581,624 74	.....	1,079,743 37	15,614,728 09
1879	286,591,453 88	137,250,047 70	113,561,610 58	.....	924,781 06	20,585,697 49
1880	386,832,588 65	186,522,064 60	124,009,373 92	30 85	1,016,506 60	21,978,525 01
1881	231,940,064 44	198,159,676 02	135,264,385 51	1,516 89	2,201,863 17	25,154,850 98
1882	280,607,668 37	220,410,730 25	146,497,595 45	160,141 69	4,753,140 37	31,703,612 52
.....	.....	4,857,533,832 67	2,953,854,961 73	27,810,415 16	212,519,322 95	470,286,853 52

* Amounts heretofore credited to the Treasurer as

STATES from March 4, 1879, to June 30, 1882, &c.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866	\$519,949,564 38	.....	\$38,083,055 68	\$712,851,553 05	\$1,278,884,173 11	\$172,094 29
1867	462,846,679 92	.....	27,787,330 35	640,426,910 29	1,131,060,920 56	721,827 93
							2,675,918 19
1868	376,434,453 82	.....	29,203,629 50	625,111,433 20	1,030,749,516 52	.....
1869	357,188,256 09	.....	13,755,491 12	238,678,081 06	609,621,828 27	*2,070 73
1870	395,959,833 87	.....	15,295,643 76	285,474,496 00	696,729,973 63	.....
1871	374,431,104 94	.....	8,892,839 95	268,768,523 47	652,092,468 36	*3,396 18
1872	364,394,229 91	.....	9,412,637 65	305,047,054 00	679,153,921 56	*18,228 35
1873	322,177,673 78	.....	11,560,530 89	214,931,017 00	548,669,221 67	*3,047 80
1874	299,941,090 84	.....	5,037,665 22	439,272,535 46	744,251,291 52	12,691 40
1875	284,020,771 41	.....	3,979,279 69	387,971,556 00	675,971,607 10	.....
1876	290,066,584 70	.....	4,029,280 58	397,455,808 00	691,551,673 28	.....
1877	281,000,642 00	.....	405,776 58	348,871,749 00	630,278,167 58	.....
1878	257,446,776 40	.....	317,102 30	404,581,201 00	662,345,079 70	.....
1879	272,322,136 83	.....	1,505,047 63	792,807,643 00	1,066,634,827 46	.....
1880	333,526,500 98	.....	110 00	211,814,103 00	545,340,713 98	.....
1881	360,782,292 57	.....	.....	113,750,534 00	474,532,826 57	.....
1882	403,525,250 28	.....	.....	120,945,724 00	524,470,974 28	.....
	\$9,720,136 29	8,531,725,522 32	485,224 45	204,259,220 83	10,831,980,965 84	19,568,450,933 44	2,661,866 53

unavailable, and since recovered and charged to his account.

TABLE H.—STATEMENT OF EXPENDITURES OF UNITED STATES from Mar. 4

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	\$632, 804 03		\$27,000 00	\$175, 813 88	\$1,083, 971 61
1792	1,100, 702 09		13, 648 85	109, 243 15	4, 672, 664 38
1793	1,130, 249 08		27, 282 83	80, 087 81	511, 451 01
1794	2, 639, 097 59	\$61, 408 97	13, 042 46	81, 399 24	750, 350 74
1795	2, 480, 910 13	410, 562 03	23, 475 68	68, 673 22	1, 378, 920 66
1796	1, 260, 263 84	271, 784 04	113, 566 98	100, 843 71	801, 847 58
1797	1, 039, 402 46	382, 631 89	62, 396 58	92, 256 97	1, 259, 422 62
1798	2, 040, 522 30	1, 381, 347 76	16, 470 09	104, 845 33	1, 139, 524 04
1799	2, 466, 946 98	2, 858, 081 84	20, 302 19	95, 444 03	1, 039, 391 68
1800	2, 560, 878 77	3, 448, 716 03	31 22	64, 130 73	1, 337, 613 22
1801	1, 672, 944 08	2, 111, 424 00	9, 000 00	73, 533 37	1, 114, 768 45
1802	1, 179, 148 25	915, 561 87	94, 000 00	85, 440 39	1, 462, 929 40
1803	822, 055 85	1, 215, 230 53	60, 000 00	62, 902 10	1, 842, 635 76
1804	875, 423 93	1, 189, 832 75	116, 500 00	80, 092 80	2, 191, 009 43
1805	712, 781 28	1, 597, 500 00	196, 500 00	81, 854 59	3, 768, 598 75
1806	1, 224, 355 38	1, 649, 641 44	234, 200 00	81, 875 53	2, 890, 137 01
1807	1, 288, 685 91	1, 722, 064 47	205, 425 00	70, 500 00	1, 697, 897 51
1808	2, 900, 831 40	1, 884, 067 80	213, 575 00	82, 576 04	1, 423, 285 61
1809	3, 345, 772 17	2, 427, 758 80	337, 503 84	87, 833 54	1, 215, 803 79
1810	2, 294, 323 94	1, 654, 244 20	177, 625 00	83, 744 16	1, 101, 144 98
1811	2, 032, 828 19	1, 905, 566 39	151, 875 00	75, 043 88	1, 367, 291 40
1812	11, 817, 798 24	3, 959, 365 15	277, 845 00	91, 402 10	1, 683, 088 21
1813	19, 652, 013 02	6, 446, 600 10	167, 358 28	86, 989 91	1, 729, 435 61
1814	20, 350, 806 86	7, 311, 290 60	167, 394 86	90, 164 36	2, 208, 029 70
1815	14, 794, 294 22	8, 660, 000 25	530, 750 00	69, 656 06	2, 898, 870 47
1816	16, 012, 096 80	3, 908, 278 30	274, 512 16	188, 804 15	2, 989, 741 17
1817	8, 004, 236 53	3, 314, 598 49	319, 463 71	297, 374 43	3, 518, 936 76
1818	5, 622, 715 10	2, 953, 695 00	505, 704 27	890, 719 90	3, 835, 839 51
1819	6, 506, 300 37	3, 847, 640 42	463, 181 39	2, 415, 939 85	3, 067, 211 41
1820	2, 630, 392 31	4, 387, 990 00	315, 750 01	3, 208, 376 31	2, 592, 021 94
1821	4, 461, 291 78	3, 139, 243 06	477, 005 44	242, 817 25	2, 225, 121 54
1822	3, 111, 981 48	2, 224, 458 98	575, 007 41	1, 948, 199 40	1, 967, 996 24
1823	3, 096, 924 43	2, 503, 765 83	380, 781 82	1, 780, 588 52	2, 022, 093 99
1824	3, 340, 939 85	2, 904, 581 56	429, 987 90	1, 499, 326 59	7, 155, 308 81
1825	3, 659, 911 18	3, 049, 083 86	724, 106 44	1, 308, 810 57	7, 248, 544 89
1826	3, 913, 194 37	4, 218, 902 45	743, 447 83	1, 556, 593 83	2, 600, 177 79
1827	3, 948, 977 88	4, 263, 877 45	750, 624 88	976, 138 86	2, 713, 476 58
1828	4, 145, 544 56	3, 918, 786 44	705, 064 24	850, 573 57	3, 676, 052 64
1829	4, 724, 291 07	3, 308, 745 47	576, 344 74	949, 594 47	3, 082, 234 65
1830	4, 767, 128 88	3, 239, 428 63	622, 262 47	1, 363, 297 31	3, 237, 416 04
1831	4, 841, 855 55	3, 856, 183 07	930, 738 04	1, 170, 665 14	3, 064, 646 10
1832	5, 446, 084 88	3, 956, 370 29	1, 352, 419 75	1, 184, 422 40	4, 577, 141 45
1833	6, 704, 019 10	3, 901, 356 75	1, 802, 980 93	4, 589, 152 40	5, 716, 245 93
1834	5, 696, 189 38	3, 956, 260 42	1, 003, 953 20	3, 864, 285 30	4, 404, 723 95
1835	5, 759, 156 89	3, 864, 939 06	1, 706, 444 48	1, 954, 711 32	4, 229, 698 53
1836	11, 747, 345 25	5, 807, 718 23	5, 037, 022 88	2, 882, 797 96	5, 399, 279 72
1837	13, 682, 730 80	6, 646, 914 53	4, 348, 036 19	2, 672, 162 45	9, 893, 370 27
1838	12, 897, 224 16	6, 131, 580 53	5, 504, 191 34	2, 156, 057 29	7, 160, 664 76
1839	8, 916, 995 80	6, 182, 294 25	2, 528, 917 28	3, 142, 750 51	5, 725, 990 89
1840	7, 095, 267 23	6, 113, 896 89	2, 331, 794 86	2, 603, 562 17	5, 995, 398 96
1841	8, 801, 610 24	6, 001, 076 97	2, 514, 837 12	2, 388, 434 51	6, 490, 881 45
1842	6, 610, 438 02	8, 397, 242 95	1, 199, 099 68	1, 378, 931 33	6, 775, 624 61
1843*	2, 908, 671 95	3, 737, 711 53	578, 371 00	839, 041 12	3, 202, 713 00
1844	5, 218, 183 66	6, 498, 199 11	1, 256, 532 39	2, 032, 008 99	5, 645, 183 86
1845	5, 746, 291 28	6, 297, 177 89	1, 539, 351 35	2, 400, 788 11	5, 911, 760 98
1846	10, 413, 370 58	6, 455, 013 92	1, 027, 693 64	1, 811, 097 56	6, 711, 283 89
1847	35, 840, 030 33	7, 900, 635 76	1, 430, 411 30	1, 744, 883 63	6, 885, 608 35
1848	27, 688, 334 21	9, 408, 476 02	1, 252, 296 81	1, 227, 496 48	5, 650, 851 25
1849	14, 558, 473 26	9, 786, 705 92	1, 374, 161 55	1, 328, 867 64	12, 885, 334 24
1850	9, 687, 024 58	7, 904, 724 66	1, 663, 591 47	1, 866, 886 02	16, 043, 763 36
1851	12, 161, 965 11	8, 880, 581 38	2, 829, 801 77	2, 293, 377 22	17, 888, 992 18
1852	8, 521, 506 19	8, 918, 842 10	3, 043, 576 04	2, 401, 858 78	17, 504, 171 45
1853	9, 910, 498 49	11, 067, 789 53	3, 880, 494 12	1, 756, 306 20	17, 463, 068 01
1854	11, 722, 282 87	10, 790, 096 32	1, 550, 339 55	1, 232, 665 00	26, 672, 144 68
1855	14, 648, 074 07	13, 327, 095 11	2, 772, 990 78	1, 477, 612 33	24, 090, 425 43
1856	16, 963, 160 51	14, 074, 634 64	2, 644, 263 97	1, 296, 229 65	31, 794, 038 87
1857	19, 159, 150 87	12, 651, 694 61	4, 354, 418 87	1, 810, 380 58	28, 565, 498 77
1858	25, 679, 121 63	14, 053, 264 64	4, 978, 266 18	1, 219, 768 30	26, 400, 016 42
1859	23, 154, 720 53	14, 690, 927 90	3, 490, 534 53	1, 222, 222 71	27, 977, 544 40
1860	16, 472, 202 72	11, 514, 649 83	2, 991, 121 54	1, 100, 802 32	27, 977, 978 30
1861	23, 001, 530 67	12, 387, 156 52	2, 865, 481 17	1, 034, 599 73	23, 327, 287 69
1862	389, 173, 562 29	42, 640, 353 09	2, 327, 948 37	852, 170 47	21, 385, 862 59
1863	603, 314, 411 82	63, 261, 235 31	3, 152, 032 70	1, 078, 513 36	23, 198, 382 37
1864	690, 391, 048 66	85, 704, 963 74	2, 629, 975 97	4, 985, 473 90	27, 572, 216 87

* For the half year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

17

1789 to June 30, 1882, by cal. years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Net ordinary penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1791	\$1,019,589 52		\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,905 75
1792	5,896,258 47		2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73		2,097,859 17	2,633,048 07	6,479,977 97	754,661 69
1794	3,545,299 00		2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72		2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15		3,239,347 68	2,577,126 01	8,367,776 84	888,995 42
1797	2,836,110 52		3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42		2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,466 72		2,815,651 41	1,706,578 84	11,002,390 97	2,161,867 77
1800	7,411,369 07		3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,669 90		4,411,830 06	2,879,876 98	12,273,376 94	3,295,391 00
1802	3,737,079 91		4,239,172 10	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,524 24		3,949,402 30	3,306,697 07	11,258,963 67	4,825,811 00
1804	4,452,655 91		4,185,048 74	3,977,206 07	12,615,113 72	4,057,005 26
1805	6,357,234 62		2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	6,080,209 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,572 89		3,369,578 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	6,504,338 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14		2,866,074 90	3,867,226 30	13,867,226 30	3,848,056 78
1810	5,311,082 28		3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86		2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	17,829,498 70		2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	28,082,896 92		3,599,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	30,127,686 38		4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,571 00		5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 58		7,822,923 34	17,048,139 59	48,214,495 51	22,033,519 19
1817	15,454,009 02		4,536,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 48		6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	16,300,273 44		5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	13,134,530 57		5,151,004 32	3,477,489 96	21,763,024 85	1,198,461 21
1821	10,723,479 07		5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51		5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59		4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71		4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,459 94		4,366,757 40	7,728,587 38	23,585,804 72	5,201,650 43
1826	13,062,316 27		3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65		3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,041 45		3,098,800 60	9,064,637 47	35,459,479 52	5,972,435 81
1829	12,641,210 40		2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33		1,912,374 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,067 77		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,888 77		772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,713,755 11		303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25		202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,950 28		57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,164 04				30,868,164 04	46,708,436 00
1837	37,243,214 24			21,822 91	37,265,037 15	37,327,252 69
1838	33,849,718 08		14,996 48	5,590,723 79	39,455,438 35	36,891,196 94
1839	26,496,948 73		399,833 89	10,718,153 53	37,614,936 15	33,157,503 68
1840	24,139,920 11		174,598 08	3,912,015 62	28,226,533 81	29,963,163 46
1841	26,196,840 29		284,977 55	5,315,712 19	31,797,530 03	28,685,111 08
1842	24,361,336 59		773,549 85	7,801,990 09	32,936,876 53	30,521,979 44
1843	11,256,508 00		523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	20,650,108 01		1,833,452 13	11,158,450 71	33,642,010 85	36,742,820 62
1845	21,895,369 61	\$18,231 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 81
1846	26,418,459 59		842,723 27	371,100 04	27,632,282 90	38,261,950 65
1847	53,801,569 37		1,119,214 72	5,600,067 55	60,520,851 74	33,079,276 43
1848	45,227,454 77		2,390,765 88	13,036,992 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,865 81	3,565,545 78	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 09		3,782,393 03	3,656,335 14	44,604,718 26	35,671,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 05	48,476,104 31	40,158,353 25
1852	40,389,954 50	170,069 42	4,090,297 80	2,152,293 01	46,712,608 83	43,338,860 02
1853	44,078,156 35	420,498 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 73
1854	51,967,528 42	2,877,813 69	3,070,926 69	17,556,896 95	75,473,170 75	48,591,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 86	66,161,775 96	47,777,672 18
1856	66,772,527 64	385,372 90	1,953,822 37	3,614,612 66	72,726,341 57	49,108,229 80
1857	66,041,145 70	364,572 39	1,593,265 23	3,276,806 05	71,274,587 74	46,802,855 00
1858	72,330,437 17	574,443 08	1,632,055 07	7,505,250 82	82,062,136 74	35,113,334 22
1859	66,355,950 07		2,637,049 70	14,685,043 15	83,678,642 92	33,193,248 60
1860	60,056,754 71		3,144,120 94	13,854,250 00	77,055,125 65	32,979,530 78
1861	62,616,035 78		4,034,157 30	18,737,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81		13,190,344 84	96,097,322 09	565,667,563 74	46,965,304 87
1863	694,004,575 56		24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,676 14		53,685,421 69	430,572,014 03	1,295,541,114 86	134,433,738 44

uary 1 to June 30, 1843.

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TABLE H.—*STATEMENT of the EXPENDITURES of the UNITED*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865.....	\$1,030,690,400 06	\$122,617,434 07	\$5,059,360 71	\$16,347,621 34	\$42,989,383 10
1866.....	283,154,676 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867.....	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868.....	123,246,648 62	25,775,502 72	4,100,682 32	23,782,386 78	53,009,867 67
1869.....	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870.....	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871.....	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872.....	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1873.....	46,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
1874.....	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	85,141,593 61
1875.....	41,120,645 98	21,497,626 27	8,384,656 82	29,456,216 22	71,070,702 98
1876.....	38,070,888 64	18,963,309 82	5,966,558 17	28,257,395 69	73,599,661 04
1877.....	37,082,735 90	14,959,935 36	5,277,007 22	27,963,732 27	58,926,532 53
1878.....	32,154,147 85	17,365,301 37	4,629,280 28	27,137,019 08	53,177,703 57
1879.....	40,425,660 73	15,125,126 84	5,206,109 08	35,121,482 39	65,741,555 49
1880.....	38,116,916 22	13,536,984 74	5,943,457 09	56,777,174 44	54,713,529 76
1881.....	40,466,460 55	15,686,671 66	6,514,161 09	50,059,279 62	64,416,324 71
1882.....	43,570,494 19	15,032,046 26	9,736,747 40	61,345,193 95	57,219,750 98
	4,397,705,987 22	1,043,526,993 89	203,409,443 71	658,645,809 14	1,636,957,076 71

*Outstanding

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The out-
 ance in the Treasury June 30, 1882, as shown by this statement, includes the amount deposited with

STATES from March 4, 1789, to June 30, 1882, &c.—Continued.

Year.	Net ordinary ex- penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199 28	\$1,717,900 11	\$77,395,090 30	\$609,616,141 68	\$1,906,433,331 37	\$33,933,657 89
1866	385,954,731 43	58,476 51	133,067,624 91	620,263,249 10	1,139,344,081 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	.....
	*4,481,566 24	.....	*2,888 48	*100 31	*4,484,555 03	*4,484,555 03
	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1867	202,947,733 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1868	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,082 87
1869	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1870	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1871	157,583,827 58	0,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1872	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
1874	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
1875	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
1876	164,857,813 36	.....	100,213,271 23	449,345,272 80	714,446,357 39	149,909,377 21
1877	144,209,963 28	.....	97,124,511 58	323,965,424 05	565,299,898 91	214,887,645 88
1878	134,463,452 15	.....	102,500,874 65	353,676,944 90	590,641,271 70	286,591,453 88
1879	161,619,934 53	.....	105,327,949 00	699,445,809 16	966,393,692 69	386,832,588 65
1880	169,090,062 25	2,795,320 42	95,757,575 11	432,590,280 41	700,233,238 19	231,940,064 44
1881	177,142,897 63	1,061,248 78	82,508,741 18	165,152,335 05	425,865,222 64	280,007,668 37
1882	186,904,232 78	.....	71,077,206 79	271,646,299 55	529,627,739 12	247,349,258 62
	7,940,245,310 67	69,429,363 87	2,259,266,369 58	9,021,406,119 26	19,290,347,163 38	.....

warrants.

standing warrants are then added, and the statement is by warrants issued from that date. The balance States, \$28,101,644.91.

TABLE I.—*STATEMENT showing the CONDITION of the SINKING-FUND from its institution in May, 1860, to and including June 30, 1882.*

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		Cr.	
July 1, 1868	To $\frac{1}{4}$ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868.....		June 30, 1869	By amount of principal purchased, \$8,691,000, including \$1,000 donation, estimated in gold.....	\$7,261,437 30
June 30, 1869	To interest on \$8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account.....	\$8,529,219 63		By accrued interest on the amount of purchases in 1869..	136,392 56
	Balance to new account.....	196,590 00			
		672,020 23			
		7,397,829 86			7,397,829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, \$2,588,452,213.94.....	25,884,522 14	July 1, 1869	By balance from last year.....	672,020 23
June 30, 1870	To interest on \$8,691,000, amount of redemption in 1869..	521,460 00	June 30, 1870	By amount of principal purchased, \$28,151,900, estimated in gold.....	25,893,143 57
	To interest on \$28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account.....	1,254,897 00		By accrued interest on account of purchases in 1870....	351,003 54
		27,660,879 14		By balance to new account.....	744,711 80
					27,660,879 14
July 1, 1870	To balance from last year.....	744,711 80	June 30, 1871	By amount of principal purchased, \$29,936,250, estimated in gold.....	28,694,017 73
	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,480,672,427.81.....	24,806,724 28		By accrued interest on account of purchases in 1871....	367,782 53
June 30, 1871	To interest on redemption of 1869, \$8,691,000.....	521,460 00		By balance to new account.....	257,474 32
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account.....	1,557,264 50			
		29,319,274 58			29,319,274 58
July 1, 1871	To balance from last year.....	257,474 32	June 30, 1872	By amount of principal purchased, \$32,618,450, estimated in gold.....	32,248,645 22
	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,353,211,332.32.....	23,532,113 32		By accrued interest on account of purchases in 1872....	430,908 38
June 30, 1872	To interest on redemption of 1869, \$8,691,000.....	521,460 00			
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00			
	To interest on redemption of \$32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account.....	2,059,325 50			
	To balance to new account.....	2,823,891 46			
		32,679,553 60			32,679,553 60

July 1, 1872	To 1 per cent. on the principal of the public debt on June 30, 1872, \$2,253,251,328.78	22,532,513 29	July 1, 1872	By balance from last year	2,823,891 46
June 30, 1873	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1873	By amount of principal purchased, \$28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873	392,385 45
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of \$28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account	1,451,588 95			
		<u>31,673,839 74</u>			<u>31,673,839 74</u>
July 1, 1873	To 1 per cent. on the principal of the public debt on June 30, 1873, \$2,234,482,993.20	22,344,829 93	July 1, 1873	By balance from last year	1,451,588 95
June 30, 1874	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1874	By amount of principal purchased, \$12,936,450, estimated in gold	12,872,850 74
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1874	222,588 28
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance	16,305,421 96
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of \$12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account	823,082 00			
		<u>30,852,447 93</u>			<u>30,852,447 93</u>
July 1, 1874	To 1 per cent. on the principal of the public debt on June 30, 1874, \$2,251,690,468.43	22,516,904 68	June 30, 1875	By amount of principal redeemed, estimated in gold	25,170,400 00
June 30, 1875	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1875	353,061 56
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By balance	5,996,039 62
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of \$25,170,400, amount of principal of public debt "paid" during fiscal year 1875 on this account	541,798 50			
		<u>31,519,501 18</u>			<u>31,519,501 18</u>

TABLE I.--STATEMENT showing the CONDITION of the SINKING-FUND, &c.—Continued.

DR.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		CR.	
July 1, 1875	To 1 per cent. on the principal of the public debt on June 30, 1875, \$2,232,284,531.95	\$22,322,845 32	June 30, 1876	By amount of principal redeemed, estimated in gold	\$18,444,050 00
June 30, 1876	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1876	257,517 91
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	7,062,142 09
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By amount of legal-tenders redeemed	5,999,296 00
	To interest on redemption of 1872, \$32,618,450	1,957,107 00		By amount of certificates of indebtedness redeemed	678,000 00
	To interest on redemption of 1873, \$28,678,000	1,720,680 00		By balance	1,143,769 82
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of \$32,183,488.09, amount of principal of public debt "paid" during fiscal year 1876 on this account	1,291,083 50			
		33,584,775 82			33,584,775 82
July 1, 1876	To 1 per cent. on the principal of the public debt on June 30, 1876, \$2,180,395,067.15	21,803,950 67	June 30, 1877	By amount of principal redeemed, estimated in gold	447,500 00
June 30, 1877	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1877	5,776 52
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	14,043,458 05
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By amount of legal-tenders redeemed	10,007,952 00
	To interest on redemption of 1872, \$32,618,450	1,957,107 00		By balance	9,225,146 63
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of \$24,498,919.05, amount of principal of public debt "paid" during fiscal year 1877 on this account	24,026 25			
		33,729,833 20			33,729,833 20
July 1, 1877	To 1 per cent. on the principal of the public debt on June 30, 1877, \$2,205,301,392.10	22,053,013 92	June 30, 1878	By amount of principal redeemed, estimated in gold	73,950 00
June 30, 1878	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1878	809 92
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	3,855,368 57
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By amount of legal-tenders redeemed	13,083,316 00
	To interest on redemption of 1872, \$32,618,450	1,957,107 00		By balance	18,415,557 31
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, \$24,498,910.05	1,469,934 60			
	To interest on redemption of \$17,012,634.57, amount of principal of public debt "paid" during fiscal year 1878 on this account	4,197 00			
		35,429,001 20			35,429,001 80

July 1, 1878	To 1 per cent. on the principal of the public debt on June 30, 1878, \$2,256,205,892.53	22,562,058 93	June 30, 1879	By amount of principal redeemed, estimated in gold	18,500 00
	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1879	308 77
June 30, 1879	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	705,162 99
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance	36,231,632 87
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, \$24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, \$17,012,634.57	1,020,758 07			
	To interest on redemption of \$723,662.99, amount of principal of public debt "paid" during fiscal year 1879 on this account	996 75			
		<u>36,955,604 63</u>			<u>36,955,604 63</u>
July 1, 1879	To 1 per cent. on the principal of the public debt on June 30, 1879, \$2,349,567,482.04	23,495,674 82	June 30, 1880	By amount of principal redeemed in 1880	73,652,900 00
	To balance from fiscal year 1874	\$16,305,421 96		By accrued interest on account of redemption in 1880	935,951 60
June 30, 1880	To balance from fiscal year 1875	5,996,039 62		By amount of premium paid	2,795,320 42
	To balance from fiscal year 1876	1,143,769 82		By amount of fractional currency redeemed	251,717 41
	To balance from fiscal year 1877	9,225,146 63		By balance	49,817,128 78
	To balance from fiscal year 1878	18,415,557 31			
	To balance from fiscal year 1879	36,231,632 87			
		<u>87,317,568 21</u>			
	To interest on redemption of 1869, \$8,691,000	521,460 00			
	To interest on redemption of 1870, \$28,151,900	1,689,114 00			
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, \$24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, \$17,012,634.57	1,020,758 07			
	To interest on redemption of 1879, \$723,662.99	43,419 78			
	To interest on redemption of \$73,904,617.41, amount of principal of public debt "paid" during fiscal year 1880 on this account	2,203,806 45			
		<u>127,453,018 21</u>			<u>127,453,018 21</u>

TABLE I.—STATEMENT showing the *CONDITION* of the *SINKING-FUND*, &c.—Continued.

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH THE SINKING-FUND.		Cr.	
July 1, 1880	To balance from last year	\$49,817, 128 78	June 30, 1881	By amount of principal redeemed in 1881	\$74, 371, 200 00
	To 1 per cent. on the principal of the public debt on			By accrued interest on account of redemption in 1881..	707, 421 61
	June 30, 1880, \$2,120,415,370.63	21, 204, 153 71		By amount of premium paid	1, 061, 248 78
June 30, 1881	To interest on redemption of 1869, \$8,691,000	521, 460 00		By amount of fractional currency redeemed	109, 001 05
	To interest on redemption of 1870, \$28,151,900	1, 689, 114 00		By balance	16, 305, 873 47
	To interest on redemption of 1871, \$29,936,250	1, 796, 175 00			
	To interest on redemption of 1872, \$62,618,450	1, 957, 107 00			
	To interest on redemption of 1873, \$28,678,000	1, 720, 680 00			
	To interest on redemption of 1874, \$12,936,450	776, 087 00			
	To interest on redemption of 1875, \$25,170,400	1, 510, 224 00			
	To interest on redemption of 1876, \$32,183,488.00	1, 031, 009 28			
	To interest on redemption of 1877, \$24,498,910.05	1, 469, 934 60			
	To interest on redemption of 1878, \$17,012,634.57	1, 020, 758 07			
	To interest on redemption of 1879, \$723,662.90	43, 419 78			
	To interest on redemption of 1880, \$73,904,617.41	4, 161, 762 04			
	To interest on redemption of \$74,480,351.05, amount of				
	principal of public debt "paid" during fiscal year				
	1881 on this account	2, 935, 731 65			
		<u>92, 554, 744 91</u>			<u>92, 554, 744 91</u>
July 1, 1881	To balance from last year	16, 305, 873 47	June 30, 1882	By amount of principal redeemed in 1882	60, 079, 150 00
	To 1 per cent. on the principal of the public debt on			By accrued interest on account of redemption in 1882..	612, 039 53
	June 30, 1881, \$2,069,013,569.58	20, 690, 135 70		By amount of fractional currency redeemed	58, 705 55
June 30, 1882	To interest on redemptions prior to 1882	22, 638, 857 83		By balance	461, 309 15
	To interest on redemption of \$60,137,875.55, amount of				
	principal of public debt "paid" during fiscal year				
	1882 on this account	1, 576, 337 23			
		<u>61, 211, 204 23</u>			<u>61, 211, 204 23</u>

TABLE K.—*STATEMENT showing the ANNUAL APPROPRIATIONS made by CONGRESS for EACH FISCAL YEAR from 1875 to 1883, inclusive, together with the COIN VALUE of such APPROPRIATIONS computed upon the average price of gold for each year in question.*

	1st session 43d Congress. Fiscal year 1875.	2d session 43d Congress. Fiscal year 1876.	1st session 44th Congress. Fiscal year 1877.	2d session 44th Congress. Fiscal year 1878.	1st and 2d sessions 45th Congress. Fiscal year 1879.	3d session 45th Congress, and 1st session 46th Congress. Fiscal year 1880.	2d session 46th Congress. Fiscal year 1881.	3d session 46th Congress. Fiscal year 1882.	1st session 47th Congress. Fiscal year 1883.
To supply deficiencies for the service of the various branches of the government.....	\$4,053,812 39	\$2,387,372 38	\$834,695 66	\$2,547,186 31	\$15,213,259 21	\$4,633,824 55	\$6,118,085 10	\$5,110,862 39	\$9,853,860 30
For legislative, executive, and judicial expenses of the government.....	20,758,255 50	16,038,699 49	16,057,020 82	15,756,774 05	15,868,694 50	16,136,230 31	16,532,008 93	17,797,397 61	20,322,907 65
For sundry civil expenses of the government.....	26,924,746 88	29,459,853 02	15,895,065 58	17,079,256 19	24,968,589 68	19,724,868 56	22,503,508 23	22,011,222 87	25,425,479 45
For support of the Army.....	27,788,500 00	27,933,830 00	27,621,867 90	.....	51,279,079 39	20,797,300 00	26,425,800 00	20,687,800 00	27,032,099 18
For the naval service.....	20,813,946 70	17,001,306 90	12,741,790 90	13,539,932 90	14,153,431 70	14,028,468 95	14,405,797 70	14,566,037 55	14,903,558 98
For the Indian service.....	5,538,274 87	5,425,627 00	4,567,017 63	4,827,665 69	4,734,875 72	4,713,478 58	4,657,262 72	4,587,866 80	5,219,603 91
For rivers and harbors.....	5,228,000 00	6,648,517 50	5,015,000 00	.....	8,322,700 00	9,577,494 61	8,976,500 00	11,451,300 00	18,988,875 00
For forts and fortifications.....	904,000 00	850,000 00	315,000 00	275,000 00	275,000 00	275,000 00	550,000 00	575,000 00	375,000 00
For support of Military Academy.....	339,835 00	364,740 00	290,065 00	286,604 00	292,805 00	319,547 33	316,234 28	322,435 37	335,557 04
For service of Post-Office Department.....	7,175,542 00	8,376,205 00	5,927,498 00	2,939,725 00	4,222,274 72	5,872,376 10	3,883,420 00	2,152,258 00	1,902,177 90
For invalid and other pensions, including deficiencies.....	29,980,000 00	30,000,000 00	29,533,500 00	28,533,000 00	29,371,574 00	56,233,200 00	41,644,000 00	68,282,306 68	116,000,000 00
For consular and diplomatic service.....	3,404,804 00	1,374,985 00	1,188,797 50	1,146,747 50	1,087,535 00	1,097,735 00	1,180,335 00	1,191,435 00	1,256,655 00
For service of Agricultural Department.....	.....	.....	.....	.....	.....	.....	253,300 00	335,500 00	427,280 00
For expenses of the Dis- of Columbia.....	.....	.....	.....	.....	.....	.....	3,425,257 35	3,379,571 44	3,496,060 47
For miscellaneous.....	2,108,040 86	1,853,804 52	4,134,691 93	1,425,091 49	2,226,390 29	2,995,123 77	4,959,332 01	1,128,006 15	5,888,993 69
Totals.....	155,017,758 20	147,714,940 81	124,122,010 92	88,356,983 13	172,016,500 21	162,404,647 76	155,830,841 32	179,578,999 86	251,428,117 57
Coin value of one dollar paper currency.....	88.8	87.8	92.7	97.6	99.8	100	100	100	100
Coin value of amount ap- propriated.....	137,655,769 28	129,693,718 03	115,061,104 12	86,236,415 53	171,672,775 59	162,404,647 76	155,830,841 32	179,578,999 86	251,428,117 57

TABLE L.—STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND during each fiscal year from its institution in May, 1869, to and including June 30, 1882.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862	\$1,621,000 00	\$253,822 84	\$1,874,822 84	\$1,349,970 02	\$16,210 00	\$7,384 60	\$8,825 40
Five-twenties of March, 1864	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864	1,051,000 00	161,946 45	1,212,946 45	873,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865	465,000 00	74,969 00	539,969 00	387,566 28	4,650 00	2,683 54	1,966 46
Consols, 1865	461,000 00	73,736 80	534,736 80	387,903 26	13,830 00	4,429 04	13,409 96
Consols, 1867	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total.....	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30 1870.							
Five-twenties of 1862	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,080 99	4,269 01
Five-twenties of June, 1864	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,946 00	115,888 00
Five-twenties of 1865	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865	11,532,150 00	1,454,778 37	12,986,928 37	10,651,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867	5,882,550 00	861,763 73	6,744,313 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868	348,500 00	53,363 95	401,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total.....	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 20
Five-twenties of March, 1864	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	851 65
Five-twenties of June, 1864	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865	6,768,600 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867	6,103,050 00	541,559 41	6,644,609 41	5,800,618 37	351,528 00	76,745 93	274,782 07
Consols, 1868	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total.....	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

JUNE 30, 1872.

Five-twenties of 1862.....	6,417,850 00	764,055 21	7,181,905 21	6,345,391 98	427,849 00	75,179 43	352,669 57
Five-twenties of March, 1864.....	127,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,338 70	7,555 30
Five-twenties of June, 1864.....	3,604,650 00	438,656 16	4,043,306 16	3,573,223 63	246,001 50	57,449 80	188,551 70
Five-twenties of 1865.....	3,635,200 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 63
Consols, 1865.....	11,783,900 00	1,436,989 46	13,225,889 46	11,660,785 89	707,334 00	149,248 21	558,085 79
Consols, 1867.....	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868.....	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total.....	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12

JUNE 30, 1873.

Five-twenties of 1862.....	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 93
Five-twenties of March, 1864.....	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	813 70	2,686 30
Five-twenties of June, 1864.....	3,741,150 00	480,684 37	4,221,834 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twenties of 1865.....	1,959,850 00	250,635 93	2,210,485 93	1,943,488 93	120,266 50	23,744 47	96,522 03
Consols, 1865.....	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,095 00	145,069 34	501,025 66
Consols, 1867.....	4,402,100 00	553,610 89	4,955,710 89	4,373,781 76	264,126 00	69,632 51	194,493 49
Consols, 1868.....	619,550 00	81,983 44	701,533 44	617,140 34	37,173 00	8,948 40	28,224 60
Total.....	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,881 50	392,385 45	1,333,496 05

JUNE 30, 1874.

Five-twenties of 1862.....	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twenties of June, 1864.....	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twenties of 1865.....	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865.....	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867.....	4,051,000 00	432,348 18	4,483,348 18	4,029,975 86	243,060 00	55,976 97	187,083 03
Consols, 1868.....	802,300 00	86,505 62	888,805 62	798,926 40	48,138 00	11,014 38	37,123 62
Total.....	12,936,450 00	1,395,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72

JUNE 30, 1875.

Five-twenties of 1862.....	25,170,400 00			25,170,400 00	541,973 50	353,061 56	188,911 94
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JUNE 30, 1876.

Five-twenties of 1862.....	5,785,200 00			5,785,200 00	404,964 00	54,745 72	350,218 28
Five-twenties of June, 1864.....	10,869,600 00			10,869,600 00	760,872 00	171,966 33	588,905 67
Five-twenties of 1865.....	1,789,250 00			1,789,250 00	125,247 50	30,805 86	94,441 64
Total.....	18,444,050 00			18,444,050 00	1,291,083 50	257,517 91	1,033,565 59

TABLE L.—STATEMENT showing the **PURCHASE** of **BONDS** on account of the **SINKING-FUND**, &c.—Continued.

Year ended—	Principal re-deemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1877.							
Five-twenties of 1862.....	\$81,200 00	.....	.....	\$81,200 00	\$4,352 25	\$1,181 67	\$3,170 58
Five-twenties of June, 1864.....	178,900 00	.....	.....	178,900 00	9,943 50	1,323 60	8,619 90
Five-twenties of 1865.....	180,350 00	.....	.....	180,350 00	9,519 00	3,141 08	6,377 92
Consols, 1865.....	6,050 00	.....	.....	6,050 00	181 50	108 97	72 53
Consols, 1867.....	1,000 00	.....	.....	1,000 00	30 00	21 20	8 80
Total.....	447,500 00	.....	.....	447,500 00	24,026 25	5,776 52	18,249 73
JUNE 30, 1878.							
Five-twenties of 1862.....	17,900 00	.....	.....	17,900 00	966 00	192 65	773 35
Five-twenties of June, 1864.....	15,900 00	.....	.....	15,900 00	834 00	78 41	755 59
Five-twenties of 1865.....	2,350 00	.....	.....	2,350 00	129 00	40 92	88 08
Consols, 1865.....	23,600 00	.....	.....	23,600 00	1,416 00	273 35	1,142 65
Consols, 1867.....	5,700 00	.....	.....	5,700 00	342 00	134 76	207 24
Consols, 1868.....	8,500 00	.....	.....	8,500 00	510 00	89 83	420 17
Total.....	73,950 00	.....	.....	73,950 00	4,197 00	800 92	3,387 08
JUNE 30, 1879.							
Five-twenties of 1862.....	2,650 00	.....	.....	2,650 00	165 75	40 35	125 40
Five-twenties of June, 1864.....	3,150 00	.....	.....	3,150 00	94 50	18 53	75 97
Five-twenties of 1865.....	1,850 00	.....	.....	1,850 00	85 50	41 22	44 28
Consols, 1865.....	1,700 00	.....	.....	1,700 00	102 00	41 49	60 51
Consols, 1867.....	9,050 00	.....	.....	9,050 00	543 00	168 62	376 38
Consols, 1868.....	100 00	.....	.....	100 00	6 00	56 00	5 44
Total.....	18,500 00	.....	.....	18,500 00	996 75	308 77	687 98
JUNE 30, 1880.							
Five-twenties of 1862.....	100 00	.....	.....	100 00	4 00	67	3 33
Five-twenties of June, 1864.....	100 00	.....	.....	100 00	4 00	49	3 51
Five-twenties of 1865.....	250 00	.....	.....	250 00	14 50	5 85	8 65
Ten-forties of 1864.....	676,050 00	.....	.....	676,050 00	28,168 75	12,872 65	15,296 10
Loan of February, 1861.....	2,837,000 00	\$74,161 95	.....	2,911,161 95	85,110 00	47,540 20	37,569 80
Loan of July and August, 1861.....	32,064,250 00	1,376,085 04	.....	33,440,335 04	1,165,807 50	518,148 79	647,658 71
Loan of March, 1863.....	12,797,150 00	549,035 18	.....	13,346,185 18	484,747 50	213,179 29	271,568 21
Oregon war debt.....	202,550 00	8,273 02	.....	210,823 02	9,787 50	3,662 56	6,124 94
Funded loan of 1881.....	23,575,450 00	662,206 97	.....	24,237,656 97	415,162 70	130,349 36	284,813 34
Funded loan of 1907.....	1,500,000 00	125,558 26	.....	1,625,558 26	15,000 00	10,191 74	4,808 26
Total.....	73,652,900 00	2,795,320 42	.....	76,448,220 42	2,203,806 45	935,951 60	1,267,854 85

JUNE 30, 1881.							
Five-twenties of June, 1864	50 00			50 00	3 50	25	3 25
Five-twenties of 1865	100 00			100 00	7 00	1 74	5 26
Five-twenties of 1862	3, 000 00			3, 000 00	210 00	80 22	129 78
Loan of February, 1861	7, 775, 000 00	51, 277 58		7, 826, 277 58	462, 390 00	160, 072 88	302, 317 12
Loan of July and August, 1861	16, 712, 450 00	488, 876 11		17, 201, 326 11	1, 002, 747 00	200, 043 95	302, 703 05
Loan of March, 1863	7, 057, 100 00	199, 514 62		7, 256, 614 62	361, 315 50	83, 330 51	277, 984 99
Oregon war debt	54, 250 00	1, 408 65		55, 658 65	2, 584 50	551 11	2, 033 39
Funded loan of 1881	42, 769, 400 00	320, 171 82		43, 089, 571 82	1, 106, 474 15	263, 342 94	843, 131 21
Total	74, 371, 350 00	1, 061, 248 78		75, 432, 598 78	2, 935, 731 65	707, 423 60	2, 228, 308 05
JUNE 30, 1882.							
Loan of July and August, 1861, continued at 3½ per cent	55, 215, 850 00			55, 215, 850 00	1, 368, 894 62	579, 493 12	789, 401 50
Loan of March, 1863, continued at 3½ per cent	2, 637, 850 00			2, 637, 850 00	91, 701 75	25, 771 80	65, 929 95
Funded loan of 1881, continued at 3½ per cent	1, 000 00			1, 000 00	23 33	2 78	20 55
Funded loan of 1881	2, 224, 450 00			2, 224, 450 00	115, 717 53	6, 771 83	108, 945 70
Total	60, 079, 150 00			60, 079, 150 00	1, 576, 337 23	612, 039 53	964, 297 70
Grand total	393, 269, 850 00	20, 522, 486 81	157, 677, 967 61	391, 542, 026 59	16, 195, 192 83	4, 773, 948 15	11, 421, 244 68

TABLE M.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, June 30, 1882.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.		On demand	5 and 6 per cent.		Indefinite		\$57,665 00
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years.	1 and 2 years from date.	$\frac{1}{10}$ of 1 to 6 per cent.	Par	\$51,000,000 00	\$47,002,900 00	82,525 35
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39)	1 year	One year from date.	$\frac{1}{10}$ of 1 to 5 $\frac{1}{2}$ per cent.	Par	10,000,000 00	7,687,800 00	6,000 00
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94)	5 years	5 years from date.	5 per cent.	Par	320,000 00	303,573 92	1,104 91
TREASURY NOTES OF 1847.							
Act of January 28, 1847 (9 Statutes, 118)	1 and 2 years.	1 and 2 years from date.	5 $\frac{1}{2}$ and 6 per cent.	Par	23,000,000 00	*26,122,100 00	950 00
LOAN OF 1847.							
Act of January 28, 1847 (9 Statutes, 118)	20 years	January 1, 1868	6 per cent.	1 $\frac{1}{4}$ to 2 per cent. prem'n.	23,000,000 00	†28,230,350 00	1,250 00
BOUNTY-LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125)	Indefinite	At the pleasure of the government.	6 per cent.	Par	Indefinite	233,075 00	3,275 00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447)	14 years	January 1, 1865	5 per cent.	Par	10,000,000 00	5,000,000 00	20,000 00
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257)	1 year	1 year from date.	3 to 6 per cent.	Par	Indefinite	52,778,900 00	1,700 00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365)	15 years	January 1, 1874	5 per cent.	Average prem'n of 3 $\frac{1}{8}$ per cent.	20,000,000 00	20,000,000 00	7,000 00

LOAN OF 1860.

Act of June 22, 1860 (12 Statutes, 79)	10 years.....	January 1, 1871	5 per cent...	Par to 1 $\frac{15}{16}$ per ct. pr m.	21,000,000 00	7,022,000 00	10,000 00
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LOAN OF FEBRUARY, 1861 (1881s).

Act of February 8, 1861 (12 Statutes, 129)	10 or 20 years	Dec. 31, 1880	6 per cent...	(Av.) 89.03	25,000,000 00	18,415,000 00	82,000 00
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TREASURY NOTES OF 1861.

Act of March 2, 1861 (12 Statutes, 178)	60 days or 2 years.	60 days or 2 years after date.	6 per cent...	Par to 1 $\frac{27}{32}$ per ct. pr m.	Indefinite.....	35,364,450 00	3,000 00
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OREGON WAR DEBT.

Act of March 2, 1861 (12 Statutes, 198)	20 years.....	July 1, 1881	6 per cent...	Par	2,800,000 00	1,090,850 00	12,950 00
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LOAN OF JULY AND AUGUST, 1861.

The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 313), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861.	20 years.....	After June 30, 1881.	6 per cent...	Par	250,000,000 00	189,321,350 00	679,300 00
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LOAN OF JULY AND AUGUST, 1861.

Continued at 3 $\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the government.	Indefinite...	At the pleas- ure of the government.	3 $\frac{1}{2}$ per cent..	Par			22,077,450 00
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OLD DEMAND-NOTES.

Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand....	None	Par	60,000,000 00	*60,030,000 00	59,695 00
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SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259)	3 years.....	Aug. 19 and Oct. 1, 1864.	7 $\frac{3}{8}$ per cent.	Av. pre. of 100.	Indefinite.....	139,999,750 00	16,300 00
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FIVE-TWENTIES OF 1862.

Acts of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867....	6 per cent...	Av. pre. of 100.	515,000,000 00	514,771,600 00	370,000 00
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* Including reissues.

† Including conversion of Treasury notes.

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

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LEGAL-TENDER NOTES.							
The act of February 25, 1862 (12 Statutes, 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applied to the redemption of demand-notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	Indefinite...	On demand...	None	Par	\$450,000,000 00	.....	\$346,681,016 00
TEMPORARY LOAN.							
Acts of February 25, 1862 (12 Statutes, 346), March 17, 1862 (12 Statutes, 370), July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).	Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par	150,000,000 00	*\$716,099,247 16	2,960 00
CERTIFICATES OF INDEBTEDNESS.							
Acts of March 1, 1862 (12 Statutes, 352), May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).	1 year	1 year after date.	6 per cent...	Par	No limit	561,753,241 65	4,000 00
FRACTIONAL CURRENCY.							
Acts of July 17, 1862 (12 Statutes, 592), March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).	Indefinite...	On presentation.	None	Par	50,000,000 00	*\$68,720,079 51	7,047,247 77

LOAN OF 1863.

The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority except as to the \$75,000,000 of bonds already advertised for. Bonds of this loan continued at 3½ per cent. interest, and redeemable at the pleasure of the government.

ONE-YEAR NOTES OF 1863.

Act of March 3, 1863 (12 Statutes, 710).....

TWO-YEAR NOTES OF 1863.

Act of March 3, 1863 (12 Statutes, 710).....

GOLD-CERTIFICATES.

Act of March 3, 1863 (12 Statutes, 711).....

COMPOUND-INTEREST NOTES.

Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).

TEN-FORTIES OF 1864.

Act of March 3, 1864 (13 Statutes, 13).....

FIVE-TWENTIES OF JUNE, 1864.

Act of June 30, 1864 (13 Statutes, 218).....

SEVEN-THIRTIES OF 1864 AND 1865.

Acts of June 30, 1864 (13 Statutes, 218), January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).

NAVY PENSION FUND.

The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), fixed the interest on this fund at 3 per centum per annum in lawful money, and confined its use to the payment of naval pensions exclusively.

17 years.....	July 1, 1861....	6 per cent...	Average premium of 4½%	75,000,000 00	75,000,000 00	214,900 00
Indefinite....	At the pleasure of the government.	3½ per cent..	Par.....			47,820,100 00
1 year.....	1 year after date.	5 per cent...	Par.....	400,000,000 00	44,520,000 00	42,065 00
2 years.....	2 years after date.	5 per cent...	Par.....	400,000,000 00	166,480,000 00	32,900 00
Indefinite....	On demand...	None.....	Par.....	Indefinite.....		5,037,120 00
3 years.....	3 years from date.	6 per cent. compound.	Par.....	400,000,000 00	266,595,440 00	220,960 00
10 or 40 years.	March 1, 1874..	5 per cent...	Par to 7 per c't prem.	200,000,000 00	196,118,300 00	384,700 00
5 or 20 years.	Nov. 1, 1869...	6 per cent...	Av. prem. of 2½%	400,000,000 00	125,561,300 00	57,450 00
3 years....	{ Aug. 15, 1867 } { June 15, 1868 } { July 15, 1868 }	7½ per c't. {	Av. prem. of 1½%	800,000,000 00	829,992,500 00	138,950 00
Indefinite....	Indefinite.....	3 per cent...	Par.....	Indefinite.....	14,000,000 00	14,000,000 00

* Including reissues.

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

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FIVE-TWENTIES OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	Nov. 1, 1870 ...	6 per cent...	Av. prem. of 2 $\frac{44}{100}$	Indefinite....	\$208,327,250 00	\$70,750 00
CONSOLS OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1870 ...	6 per cent...	Av. prem. of 3 $\frac{44}{100}$	Indefinite....	332,998,950 00	382,800 00
CONSOLS OF 1867.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1872...	6 per cent...	Av. prem. of 1 $\frac{44}{100}$	Indefinite....	379,618,000 00	962,750 00
CONSOLS OF 1868.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1873 ...	6 per cent...	Av. prem. of 1 $\frac{44}{100}$	Indefinite....	42,539,350 00	273,500 00
THREE-PER-CENT. CERTIFICATES.							
Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).	Indefinite...	On demand ...	3 per cent...	Par	\$75,000,000 00	*85,155,000 00	5,000 00
FIVE-PER-CENT. LOAN OF 1881.							
<p>The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.</p> <p>The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads or his legal representatives in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.</p>							

<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 percents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.</p>	10 years....	May 1, 1881...	5 per cent....	Par.....		517,994,150 00	1,171,700 00
<p>The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.</p>							
<p>FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (RE-FUNDING.)</p>							
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.</p>	15 years....	Sept. 1, 1891...	4½ per cent..	Par.....		185,000,000 00	185,000,000 00
<p>FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)</p>							
<p>The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to au-</p>	30 years....	July 1, 1907...	4 per cent...	Par to one-half per cent. premium.	\$1,500,000,000 00	708,980,800 00	708,384,300 00

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

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<p>thorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page 36.</p>							
FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891.—(RESUMPTION).							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years	Sept. 1, 1891 ..	4½ per cent ..	Par to one and one-half per cent premium.	Indefinite.....	\$65,000,000 00	\$65,000,000 00
FOUR-PER-CENT. LOAN OF 1907.—(RESUMPTION).							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	30 years.....	July 1, 1907 ...	4 per cent ..	Par	Indefinite.....	30,500,000 00	30,500,000 00
CERTIFICATES OF DEPOSIT.							
The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the	Indefinite...	On demand ...	None	Par	No limit	64,780,000 00	13,320,000 00

settlement of clearing-house balances at the place, where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

SILVER CERTIFICATES.

The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

REFUNDING CERTIFICATES.

The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.

FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.

These bonds were issued in exchange for five per cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the government.

Indefinite...	On demand...	None	Par	No limit	66,096,710 00
Indefinite...	Convertible in- to 4 per cent. bonds.	4 per cent...	Par	No limit	40,012,750 00
Indefinite...	At pleasure of the governm't.	3½ per cent.	Par		401,503,900 00
					1,918,312,994 03

TABLE N.—STATEMENT of 30-YEAR 6 PER CENT. BONDS (interest payable January and July) **ISSUED** to the several **PACIFIC RAILWAY COMPANIES** under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359).

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1876:						
Central Pacific.....	\$25,885,120 00	\$13,027,697 67	\$776,553 60	\$11,804,251 27	\$1,191,765 86	\$10,612,485 41
Kansas Pacific.....	6,303,000 00	3,103,893 09	189,090 00	3,292,983 09	1,440,664 84	1,852,318 25
Union Pacific.....	27,236,512 00	11,884,324 65	817,095 36	12,701,420 01	3,943,715 65	8,757,704 36
Central Branch Union Pacific.....	1,600,000 00	781,808 26	48,000 00	829,808 26	44,408 05	785,400 21
Western Pacific.....	1,970,560 00	722,380 14	59,116 80	781,496 94	9,367 00	772,129 94
Sioux City and Pacific.....	1,628,320 00	682,703 89	48,849 60	731,553 49	39,005 96	692,547 53
	64,623,512 00	28,202,807 70	1,938,705 36	30,141,513 06	6,668,927 36	23,472,585 70
On July 1, 1876:						
Central Pacific.....	25,885,120 00	11,804,251 27	776,553 60	12,580,804 87	1,231,213 76	11,349,591 11
Kansas Pacific.....	6,303,000 00	3,292,983 09	189,090 00	3,482,073 09	1,448,327 39	2,033,745 70
Union Pacific.....	27,236,512 00	12,701,420 01	817,095 36	13,518,515 37	4,079,704 77	9,438,810 60
Central Branch Union Pacific.....	1,600,000 00	829,808 26	48,000 00	877,808 26	44,408 05	833,400 21
Western Pacific.....	1,970,560 00	781,496 94	59,116 80	840,613 74	9,367 00	831,246 74
Sioux City and Pacific.....	1,628,320 00	731,553 49	48,849 60	780,403 09	39,470 28	740,932 81
	64,623,512 00	30,141,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17
On January 1, 1877:						
Central Pacific.....	25,885,120 00	12,580,804 87	776,553 60	13,357,358 47	1,268,672 12	12,088,686 35
Kansas Pacific.....	6,303,000 00	3,482,073 09	189,090 00	3,671,163 09	1,515,718 49	2,155,444 60
Union Pacific.....	27,236,512 00	13,518,515 37	817,095 36	14,335,610 73	4,126,871 52	10,208,739 21
Central Branch Union Pacific.....	1,600,000 00	877,808 26	48,000 00	925,808 26	44,408 05	881,400 21
Western Pacific.....	1,970,560 00	840,613 74	59,116 80	899,730 54	9,367 00	800,363 54
Sioux City and Pacific.....	1,628,320 00	780,403 09	48,849 60	829,252 69	39,440 28	789,782 41
	64,623,512 00	32,080,218 42	1,938,705 36	34,018,923 78	7,004,507 46	27,014,416 32

On July 1, 1877

Central Pacific	25,885,120 00	13,357,358 47	776,553 00	14,133,912 07	2,065,324 01	12,068,588 06
Kansas Pacific	9,303,000 00	3,671,163 09	189,090 00	3,860,253 09	1,531,680 06	2,328,573 03
Union Pacific	27,236,512 00	14,335,610 73	817,095 36	15,152,706 09	4,787,041 67	10,365,664 42
Central Branch Union Pacific	1,600,000 00	925,808 26	48,000 00	973,808 26	58,498 35	915,309 91
Western Pacific	1,970,560 00	899,730 54	59,116 80	958,847 34	9,367 00	949,480 34
Sioux City and Pacific	1,628,320 00	829,252 69	48,849 60	878,102 29	62,578 00	815,523 49

94,623,512 00	54,018,923 78	1,938,705 36	34,957,629 14	8,514,489 89	27,443,139 25
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On January 1, 1878:

Central Pacific	25,885,120 00	14,133,912 07	776,553 60	14,910,465 67	2,198,960 71	12,711,504 96
Kansas Pacific	6,303,000 00	3,860,253 09	189,090 00	4,049,343 09	1,532,450 07	2,516,993 02
Union Pacific	27,236,512 00	15,152,706 09	817,095 36	15,969,801 45	5,134,103 84	10,835,697 61
Central Branch Union Pacific	1,600,000 00	973,808 26	49,000 00	1,021,808 26	62,998 35	958,808 91
Western Pacific	1,970,560 00	958,847 34	59,116 80	1,017,964 14	9,367 00	1,008,597 14
Sioux City and Pacific	1,628,320 00	878,102 29	48,849 60	926,951 89	68,409 65	858,542 24

64,623,512 00	35,957,629 14	1,938,705 36	37,896,334 50	9,006,189 62	28,890,144 88
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On July 1, 1878:

Central Pacific	25,885,120 00	14,910,465 67	776,553 00	15,687,019 27	2,343,659 54	13,343,359 73
Kansas Pacific	6,303,000 00	4,049,343 09	189,090 00	4,238,433 09	1,532,530 42	2,705,902 67
Union Pacific	27,236,512 00	15,969,801 45	817,095 36	16,786,896 81	5,852,870 95	10,934,025 86
Central Branch Union Pacific	1,600,000 00	1,021,808 26	48,000 00	1,069,808 26	67,498 35	1,002,309 91
Western Pacific	1,970,560 00	1,017,964 14	59,116 80	1,088,080 94	9,367 00	1,067,713 94
Sioux City and Pacific	1,628,320 00	926,951 89	48,849 60	975,801 49	75,517 09	900,283 50

64,623,512 00	37,896,334 50	1,938,705 36	39,835,039 86	9,881,444 25	29,953,595 61
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On January 1, 1879:

Central Pacific	25,885,120 00	15,687,019 27	776,553 60	16,463,572 87	2,516,742 86	13,946,830 01
Kansas Pacific	6,303,000 00	4,238,433 09	189,090 00	4,427,523 09	1,744,683 89	2,682,829 20
Union Pacific	27,236,512 00	16,786,896 81	817,095 36	17,603,992 17	6,145,214 86	11,458,777 31
Central Branch Union Pacific	1,600,000 00	1,069,808 26	48,000 00	1,117,808 26	71,445 54	1,046,362 72
Western Pacific	1,970,560 00	1,077,050 94	59,116 80	1,136,197 74	9,367 00	1,126,630 74
Sioux City and Pacific	1,628,320 00	975,801 49	48,849 60	1,024,651 09	83,648 56	941,002 53

64,623,512 00	39,835,039 86	1,938,705 36	41,773,745 22	10,571,102 71	31,202,642 51
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On July 1, 1879:

Central Pacific	25,885,120 00	16,463,572 87	776,553 60	17,240,126 47	2,771,419 23	14,468,707 24
Kansas Pacific	6,303,000 00	4,427,523 09	189,090 00	4,616,613 09	2,324,910 55	2,291,702 54
Union Pacific	27,236,512 00	17,603,992 17	817,095 36	18,421,087 53	7,325,466 49	11,095,621 04
Central Branch Union Pacific	1,600,000 00	1,117,808 26	48,000 00	1,165,808 26	73,142 73	1,092,665 53
Western Pacific	1,970,560 00	1,136,197 74	59,116 80	1,195,314 54	9,367 00	1,185,947 54
Sioux City and Pacific	1,628,320 00	1,024,651 09	48,849 60	1,073,500 69	91,747 39	981,753 30

64,623,512 00	41,773,745 22	1,938,705 36	43,712,450 58	12,596,053 39	31,116,397 19
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TABLE N.—STATEMENT of 30-YEAR 6 PER CENT. BONDS, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1880:						
Central Pacific.....	\$25,885,120 00	\$17,240,126 47	\$776,553 60	\$18,016,680 07	\$3,552,135 70	\$14,464,544 37
Kansas Pacific.....	6,303,000 00	4,616,613 09	189,090 00	4,805,703 09	2,370,109 88	2,435,593 21
Union Pacific.....	27,236,512 00	18,421,087 53	817,095 36	19,238,182 89	7,421,734 97	11,816,447 92
Central Branch Union Pacific.....	1,600,000 00	1,165,808 26	48,000 00	1,213,808 26	73,142 73	1,140,665 53
Western Pacific.....	1,970,560 00	1,195,314 54	59,116 80	1,224,431 34	9,367 00	1,245,064 34
Sioux City and Pacific.....	1,628,320 00	1,073,500 69	48,849 69	1,122,350 29	93,983 91	1,028,366 38
	64,623,512 00	43,712,450 58	1,938,705 36	45,651,155 94	13,520,474 19	32,130,681 75
On July 1, 1880:						
Central Pacific.....	25,885,120 00	18,016,680 07	776,553 60	18,793,233 67	3,200,389 64	15,592,844 03
Kansas Pacific.....	6,303,000 00	4,805,703 09	189,090 00	4,994,793 09	2,447,397 28	2,547,395 81
Union Pacific.....	27,236,512 00	19,238,182 89	817,095 36	20,055,278 25	7,804,484 37	12,250,793 88
Central Branch Union Pacific.....	1,600,000 00	1,213,808 26	48,000 00	1,261,808 26	47,621 69	1,214,186 57
Western Pacific.....	1,970,560 00	1,254,431 34	59,116 80	1,313,548 14	9,367 00	1,304,181 14
Sioux City and Pacific.....	1,628,320 00	1,122,350 29	48,849 60	1,171,199 89	106,032 57	1,065,167 32
	64,623,512 00	45,651,155 94	1,938,705 36	47,589,861 30	13,615,292 55	33,974,568 75
On January 1, 1881:						
Central Pacific.....	25,885,120 00	18,793,233 67	776,553 60	19,569,787 27	3,358,026 85	16,211,760 42
Kansas Pacific.....	6,303,000 00	4,994,793 09	189,090 00	5,183,883 09	2,502,724 32	2,681,158 77
Union Pacific.....	27,236,512 00	20,055,278 25	817,095 36	20,872,373 61	7,992,936 82	12,879,436 79
Central Branch Union Pacific.....	1,600,000 00	1,261,808 26	48,000 00	1,309,808 26	74,967 91	1,234,840 35
Western Pacific.....	1,970,560 00	1,313,548 14	59,116 80	1,372,664 94	9,367 00	1,363,297 94
Sioux City and Pacific.....	1,628,320 00	1,171,199 89	48,849 60	1,220,049 49	114,424 58	1,105,624 91
	64,623,512 00	47,589,861 30	1,938,705 36	49,528,566 66	14,052,447 48	35,476,119 18

On July 1, 1881:

Central Pacific	25,885,120 00	19,569,787 27	776,553 60	20,346,340 87	3,496,942 83	16,849,398 04
Kansas Pacific	6,803,000 00	5,183,883 09	189,090 00	5,372,973 09	2,565,443 44	2,807,529 65
Union Pacific	27,236,512 00	20,872,373 61	817,095 36	21,689,468 97	8,135,878 56	13,553,590 41
Central Branch Union Pacific	1,600,000 00	1,309,808 26	48,000 00	1,357,808 26	93,515 38	1,264,292 88
Western Pacific	1,970,560 00	1,372,664 94	59,116 80	1,431,781 74	9,367 00	1,422,414 74
Sioux City and Pacific	1,628,320 00	1,220,049 49	48,849 60	1,268,899 09	124,979 14	1,143,919 95

64,623,512 00	49,528,566 66	1,938,705 36	51,467,272 02	14,426,126 35	37,041,145 67
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On January 1, 1882:

Central Pacific	25,855,120 00	20,346,340 87	776,533 60	21,122,894 47	3,600,920 51	17,521,973 96
Kansas Pacific	6,303,000 00	5,372,973 09	189,090 00	5,562,063 09	2,625,289 51	2,936,773 58
Union Pacific	27,236,512 00	21,689,468 97	817,095 36	22,506,564 33	8,227,294 70	14,279,269 63
Central Branch Union Pacific	1,600,000 00	1,357,808 26	48,000 00	1,405,808 26	109,032 06	1,296,776 20
Western Pacific	1,970,560 00	1,431,781 74	59,116 80	1,490,898 54	9,367 00	1,481,531 54
Sioux City and Pacific	1,628,320 00	1,268,899 09	48,849 60	1,317,748 69	135,982 56	1,181,766 13

64,623,512 00	51,467,272 02	1,938,705 36	53,405,977 38	14,707,886 34	38,698,091 04
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On July 1, 1882:

Central Pacific	25,885,120 00	21,122,894 47	776,533 60	21,899,448 07	3,812,411 95	18,087,036 12
Kansas Pacific	6,303,000 00	5,562,063 09	189,090 00	5,751,153 09	2,725,458 33	3,025,694 76
Union Pacific	27,236,512 00	22,506,564 33	817,095 36	23,323,659 69	8,453,537 60	14,870,122 09
Central Branch Union Pacific	1,600,000 00	1,495,808 26	48,000 00	1,453,808 26	124,659 85	1,329,168 41
Western Pacific	1,970,560 00	1,490,898 54	59,116 80	1,550,015 34	9,367 00	1,540,648 34
Sioux City and Pacific	1,628,320 00	1,317,748 69	48,849 60	1,366,598 29	95,278 57	1,271,319 72

64,623,512 00	53,405,977 38	1,938,705 36	55,344,682 74	15,220,693 30	40,123,989 44
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TABLE O.—STATEMENT showing the AMOUNT of NOTES, SILVER CERTIFICATES, and FRACTIONAL SILVER COIN OUTSTANDING at the CLOSE of EACH FISCAL YEAR from 1860 to 1882, inclusive.

Year ended June 30—	State-bank circulation.	National-bank circulation.	Demand notes.	Legal-tender notes.	One and two year notes of 1863. (See Note 3.)	Compound-interest notes. (See Note 3.)	Silver certificates.	Fractional currency, paper.	Fractional currency, silver. (See Note 4.)	Total amount in currency.	Value of paper dollar as compared with coin July 1 of each year.	Value of currency in gold.
1860.	\$207,102,477 00									\$207,102,477 00		
1861.	202,005,767 00									202,005,767 00		
1862.	183,792,079 00		\$53,040,000 00	\$96,620,000 00						333,452,079 00	\$0 86.6	\$288,769,500 41
1863.	238,677,218 00		3,351,019 75	297,767,114 00	\$89,879,475 00			\$20,192,456 00		649,867,282 75	76.6	497,798,338 59
1864.	179,157,717 00	\$31,235,270 00	780,999 25	431,178,670 84	153,471,450 00	\$15,000,000 00		22,894,877 25		833,718,984 34	38.7	322,649,246 94
1865.	142,919,638 00	146,137,860 00	472,603 00	432,687,966 00	42,338,710 00	193,756,080 00		25,005,828 76		983,318,685 76	70.4	692,256,354 77
1866.	19,996,163 00	281,479,908 00	272,162 00	400,619,206 00	3,454,230 00	159,012,140 00		27,070,876 96		891,904,685 96	66.0	588,657,092 73
1867.	4,484,112 00	298,625,379 00	208,432 00	371,783,597 00	1,123,630 00	122,394,480 00		28,307,523 52		826,927,153 52	71.7	592,906,769 07
1868.	3,163,771 00	299,762,855 00	141,723 00	356,000,000 00	555,492 00	28,161,810 00		32,626,951 75		720,412,602 75	70.1	505,009,234 52
1869.	2,558,874 00	299,929,624 00	123,739 25	356,000,000 00	347,772 00	2,871,410 00		32,114,637 36		693,946,056 61	73.5	510,050,351 61
1870.	2,222,793 00	299,766,984 00	106,256 00	356,000,000 00	248,272 00	2,152,910 00		39,878,684 48		700,375,899 48	85.6	599,521,769 95
1871.	1,968,058 00	318,261,241 00	96,505 50	356,000,000 00	198,572 00	768,500 00		40,585,874 56		717,875,751 06	89.0	638,909,418 44
1872.	1,700,935 00	337,664,795 00	88,296 25	357,500,000 00	167,522 00	593,520 00		40,855,835 27		738,570,903 52	87.5	646,249,540 58
1873.	1,294,470 00	347,267,061 00	79,967 50	356,000,000 00	142,106 00	479,400 00		44,799,365 44		750,062,368 94	86.4	648,053,886 76
1874.	1,009,021 00	351,981,032 00	76,732 50	382,000,000 00	127,625 00	415,210 00		45,881,295 67		781,490,916 17	91.0	711,156,733 71
1875.	786,844 00	354,408,008 00	70,107 50	375,771,580 00	113,375 00	367,390 00		42,129,424 19		773,646,728 69	87.2	674,619,947 42
1876.	658,938 00	332,998,336 00	66,917 50	369,772,284 00	104,705 00	328,760 00		34,446,595 39	\$10,926,988 00	749,303,473 89	89.5	671,775,937 62
1877.	521,611 00	317,048,872 00	63,962 50	359,764,332 00	95,725 00	296,630 00		20,403,137 34	33,185,273 00	731,379,542 84	94.7	694,375,246 54
1878.	426,504 00	324,514,284 00	62,297 50	346,681,016 00	90,485 00	274,920 00	\$1,462,600 00	16,547,768 77	39,155,633 00	729,215,508 27	99.4	725,083,924 62
1879.	352,452 00	329,691,697 00	61,470 00	346,681,016 00	86,185 00	259,090 00	2,466,950 00	15,842,605 78	39,360,529 00	734,801,994 78	1 00.0	734,801,994 78
1880.	299,790 00	344,505,427 00	60,975 00	346,681,016 00	82,485 00	242,590 00	12,374,270 00	*7,214,954 37	24,061,449 00	735,522,956 37	1 00.0	735,522,956 37
1881.	242,967 00	355,042,675 00	60,535 00	346,681,016 00	79,985 00	230,250 00	51,166,580 00	*7,105,953 32	19,974,897 41	780,584,808 73	1 00.0	780,584,808 73
1882.	242,967 00	358,742,034 00	59,695 00	346,681,016 00	74,965 00	220,960 00	66,096,710 00	7,047,247 77	19,130,639 36	798,296,234 13	1 00.0	798,296,234 13

NOTE 1.—The amount of State and national-bank circulation is compiled from the reports of the Comptroller of the Currency at the nearest dates obtainable to the end of each fiscal year; the other amounts are taken from the official printed reports of the Secretary of the Treasury.

*NOTE 2.—Exclusive of \$8,375,934, amount estimated as lost or destroyed, act June 21, 1879.

NOTE 3.—The one and two year notes of 1863, and the compound-interest notes, though having a legal-tender quality for their face-values, were, in fact, interest-bearing securities, payable at certain times, as stated on the notes. They entered into circulation for but a few days, if at all, and since maturity those presented have been converted into other interest-bearing bonds or paid for in cash, interest included.

NOTE 4.—The amount of fractional silver in circulation in 1860, 1861, and 1862 cannot be stated. The amounts stated for 1876 and subsequent years are the amounts coined and issued since January, 1876. To these amounts should be added the amount of silver previously coined which has come into circulation.

TABLE P.—STATEMENT of UNITED STATES BONDS and other OBLIGATIONS RECEIVED and ISSUED by the OFFICE of the SECRETARY of the TREASURY, from November 1, 1881, to October 31, 1882.

Description.	Issued.	Received for exchange and transfer.	Received for exchange into 3 per cent. bonds.	Received for redemption.	Total.
Loan of 1858, act of June 14, 1858.....				\$1,000 00	\$1,000 00
Loan of February, 1861, act of February 8, 1861.....				97,000 00	97,000 00
Oregon war debt, act of March 2, 1861.....				134,950 00	134,950 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861.....				1,026,850 00	1,026,850 00
Five-twenty bonds of 1862, act of February 25, 1862.....				5,100 00	5,100 00
Pacific Railroad bonds, acts of July 1, 1862, and July 2, 1864.....	\$4,210,000 00	\$4,210,000 00			8,420,000 00
Loan of 1863 (1881s), act of March 3, 1863.....				417,850 00	417,850 00
Gold certificates, act of March 3, 1863.....				637,380 00	637,380 00
Ten-forty bonds of 1864, act of March 3, 1864.....				236,150 00	236,150 00
Five-twenty bonds of 1864, act of June 30, 1864.....				8,250 00	8,250 00
Seven-thirty notes of 1864-65, acts of June 30, 1864, and March 3, 1865.....				2,850 00	2,850 00
Five-twenty bonds of 1865, act of March 3, 1865.....				6,600 00	6,600 00
Consols of 1865, act of March 3, 1865.....				56,500 00	56,500 00
Consols of 1867, act of March 3, 1865.....				363,150 00	363,150 00
Consols of 1868, act of March 3, 1865.....				117,100 00	117,100 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871.....				6,814,450 00	6,814,450 00
Funded loan of 1891, acts of July 14, 1870, and January 20, 1871.....	36,094,950 00	36,094,950 00			72,189,900 00
Funded loan of 1907, acts of July 14, 1870, and January 20, 1871.....	104,947,950 00	104,868,200 00			209,816,150 00
Certificates of deposit, act of June 8, 1872.....	18,920,000 00			17,555,000 00	36,475,000 00
3½ per cent. bonds, acts of July 17 and August 5, 1861.....	18,348,400 00	18,348,400 00		110,622,800 00	147,319,600 00
3½ per cent. bonds, act of March 3, 1863.....	17,243,100 00	17,243,100 00	\$13,231,650 00	20,878,350 00	78,596,200 00
3½ per cent. bonds, acts of July 14, 1870, and January 20, 1871.....	106,215,750 00	106,215,750 00	246,138,850 00	9,700 00	458,580,050 00
3 per cent. bonds, act of July 12, 1882.....	259,370,500 00				259,370,500 00
Total.....	565,350,650 00	286,980,400 00	259,370,500 00	168,991,030 00	1,280,692,580 00

TABLE Q.—RETURNS, by JUDGMENT of the UNITED STATES COURT of CLAIMS, and by act of CONGRESS, of PROCEEDS of PROPERTY SEIZED as CAPTURED or ABANDONED, under the act of March 12, 1863, PAID, from July 1, 1881, to June 30, 1882.

Date.	To whom paid.	Amount.
November 7, 1881....	W. G. Daniels, administrator of Micajah Johnson	\$2,698 94
March 15, 1882.....	Warren Hall.....	1,125 61
Total .....	.....	3,824 55

TABLE R.—RECEIPTS and DISBURSEMENTS by UNITED STATES ASSISTANT TREASURERS during the fiscal year ended June 30, 1882.

BALTIMORE.

Balance June 30, 1881 \$3,685,145 02

RECEIPTS.

On account of customs	\$3,142,582 61
On account of internal revenue	431,353 50
On account of currency redemption	985,599 00
On account of semi-annual duty	114,581 55
On account of certificates, act June 8, 1872	3,190,000 00
On account of Post-Office Department	400,472 29
On account of transfers	4,347,136 46
On account of patent fees	260 00
On account of disbursing officers	2,168,610 52
On account of miscellaneous	48,694 85
	<hr/>
	14,829,290 78

18,514,435 80

DISBURSEMENTS.

On account of Treasury drafts	2,627,893 74
On account of Post-Office drafts	279,422 19
On account of disbursing accounts	2,588,224 74
On account of currency redemption	966,099 00
On account of interest	992,955 08
On account of transfers	3,340,640 00
On account of certificates of deposit, act June 8, 1872	2,665,000 00
	<hr/>
	13,460,234 75

Balance June 30, 1882 5,054,201 05

BOSTON.

Balance June 30, 1881 \$11,614,074 40

RECEIPTS.

On account of customs	\$26,182,935 95
On account of internal revenue	1,238,869 74
On account of certificates, act June 8, 1872	4,240,000 00
On account of Post-Office Department	2,340,473 82
On account of transfers	4,368,306 62
On account of patent fees	8,515 95
On account of disbursing officers	26,156,531 16
On account of miscellaneous	1,701,729 83
	<hr/>
	66,237,368 07

77,851,437 48

DISBURSEMENTS.

On account of Treasury drafts	14,475,396 19
On account of Post-Office drafts	1,797,813 86
On account of disbursing accounts	23,753,815 78
On account of interest, checks and coupons	7,843,709 07
On account of transfers	11,591,806 00
On account of certificates of deposit, act June 8, 1872	3,085,000 00
On account of silver dollars, fractional currency, and minor coins re- deemed	1,057,201 50
On account of miscellaneous	10,770 56
	<hr/>
	63,615,512 96

Balance June 30, 1882 14,235,924 51

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

CHICAGO.

Balance June 30, 1881 \$9,671,714 76

RECEIPTS.

On account of customs	\$4,670,188 06	
On account of internal revenue	4,269,474 52	
On account of sale of lands	794,357 21	
On account of certificates, act June 8, 1872	1,180,000 00	
On account of Post-Office Department	3,667,274 17	
On account of transfers	13,896,620 41	
On account of patent fees	6,585 50	
On account of disbursing officers	10,305,419 59	
On account of Secretary's account	13,306 03	
On account of miscellaneous	122,428 82	
		<u>38,925,604 31</u>
		<u>48,597,319 07</u>

DISBURSEMENTS.

On account of Treasury drafts	9,711,104 04	
On account of Post-Office drafts	2,952,723 79	
On account of disbursing accounts	10,161,369 00	
On account of interest	2,083,892 29	
On account of transfers	8,436,454 06	
On account of certificates of deposit, act June 8, 1872	850,000 00	
On account of Secretary's account	10,596 22	
		<u>34,206,139 40</u>
Balance June 30, 1882		<u>14,391,179 67</u>

CINCINNATI.

Balance June 30, 1881 \$2,475,425 59

RECEIPTS.*

On account of customs	\$1,134,635 63	
On account of internal revenue	448,665 85	
On account of fractional currency for redemption	465 00	
On account of fractional silver coins for redemption	582,447 00	
On account of minor coins for redemption	76,581 00	
On account of certificates, act June 8, 1872	2,495,000 00	
On account of Post-Office Department	1,764,826 89	
On account of transfers	9,116,685 77	
On account of patent fees	5,149 30	
On account of disbursing officers	1,732,813 17	
On account of interest	1,221,451 19	
On account of miscellaneous	143,641 34	
		<u>18,722,362 14</u>
		<u>21,197,787 73</u>

DISBURSEMENTS.

On account of Treasury drafts	1,442,109 48	
On account of Post-Office drafts	1,414,804 12	
On account of disbursing accounts	1,581,015 15	
On account of fractional silver coins redeemed	582,447 00	
On account of interest	1,221,451 19	
On account of minor coins redeemed	76,581 00	
On account of transfers	8,478,821 82	
On account of certificates of deposit, act June 8, 1872	2,750,000 00	
On account of fractional currency redeemed	465 00	
		<u>17,547,694 76</u>
Balance June 30, 1882		<u>3,650,092 97</u>

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

NEW ORLEANS.	
Balance June 30, 1881.....	\$4,905,794 41
RECEIPTS.	
On account of customs.....	\$3,562,551 95
On account of internal revenue.....	1,065,136 97
On account of sale of lands.....	752,766 96
On account of Post-Office Department.....	1,001,788 24
On account of transfers.....	13,319,396 44
On account of patent fees.....	820 00
On account of disbursing officers.....	5,992,563 91
On account of miscellaneous.....	861,787 41
	<u>26,556,811 88</u>
	31,462,606 29
DISBURSEMENTS.	
On account of Treasury drafts.....	3,215,367 22
On account of Post-Office drafts.....	866,472 69
On account of disbursing accounts.....	6,298,436 00
On account of interest.....	323,559 06
On account of transfers.....	13,494,042 57
	<u>24,197,877 54</u>
Balance June 30, 1882.....	<u>7,264,728 75</u>
NEW YORK.	
Balance June 30, 1881.....	\$88,141,719 57
RECEIPTS.	
On account of customs.....	\$157,070,594 05
On account of internal revenue.....	2,988,939 66
On account of certificates of deposit, act June 8, 1872.....	2,220,000 00
On account of Post-Office Department.....	7,311,857 92
On account of transfers.....	200,116,088 34
On account of patent fees.....	4,847 40
On account of miscellaneous.....	38,855,968 06
On account of disbursing accounts.....	312,625,050 41
On account of assay office.....	32,825,047 08
On account of interest accounts.....	44,949,598 37
	<u>798,967,991 29</u>
	887,109,710 86
DISBURSEMENTS.	
On account of Treasury drafts.....	367,115,182 65
On account of Post-Office drafts.....	7,810,516 42
On account of disbursing accounts.....	303,453,313 32
On account of assay office.....	28,855,656 96
On account of interest accounts.....	44,949,598 37
On account of gold certificates.....	745,800 00
On account of certificates of deposit, act June 8, 1872.....	2,160,000 00
On account of fractional currency redeemed.....	24,000 00
On account of United States bonds, account sinking-fund.....	33,268,133 92
	<u>788,382,201 64</u>
Balance June 30, 1882.....	<u>98,727,509 22</u>

TABLE R.—RECEIPTS and DISBURSEMENTS, &c.—Continued.**PHILADELPHIA.**

Balance June 30, 1881..... \$15,532,651 61

RECEIPTS.

On account of customs	\$12,233,183 40	
On account of internal revenue	417,190 53	
On account of fractional silver coin for exchange	1,882,920 00	
On account of semi-annual duty	544,902 95	
On account of certificates, act June 8, 1872	3,390,000 00	
On account of Post-Office Department	2,164,998 66	
On account of transfers	9,124,298 10	
On account of patent fees	4,752 15	
On account of disbursing officers	12,791,439 19	
On account of miscellaneous	802,454 74	
		<u>43,356,139 72</u>
		58,888,791 33

DISBURSEMENTS.

On account of Treasury drafts	9,143,022 87	
On account of Post-Office drafts	1,817,396 07	
On account of disbursing accounts	12,080,071 96	
On account of fractional silver coin exchanged	1,905,140 00	
On account of interest	3,489,658 63	
On account of transfers	9,717,175 00	
On account of certificates of deposit, act June 8, 1872	3,440,000 00	
		<u>41,592,464 53</u>
Balance June 30, 1882.....		<u>17,296,326 80</u>

SAINT LOUIS.

Balance June 30, 1881..... \$5,232,220 11

RECEIPTS.

On account of customs	\$2,657,355 06	
On account of internal revenue	1,178,575 76	
On account of sale of lands	179,193 97	
On account of 5 per cent. redemption	864,970 43	
On account of Treasurer, transfer account	2,571,312 51	
On account of certificates, act June 8, 1872	265,000 00	
On account of Post-Office Department	2,224,834 53	
On account of transfers	14,782,932 19	
On account of patent fees	4,647 95	
On account of disbursing officers	9,470,054 01	
On account of assay office, ordinary expense account	6,920 00	
On account of bullion account	25,000 00	
On account of miscellaneous	355,991 61	
		<u>34,576,788 03</u>
		39,809,008 13

DISBURSEMENTS.

On account of Treasury drafts	9,388,279 06	
On account of Post-Office drafts	2,160,768 21	
On account of disbursing accounts	9,220,264 66	
On account of assay office, ordinary expense account	6,498 50	
On account of bullion account	5,972 81	
On account of Treasurer, transfer account	3,504,946 41	
On account of interest	737,197 19	
On account of transfers	5,135,241 50	
On account of certificates of deposit, act June 8, 1872	430,000 00	
On account of fractional currency redeemed	375 00	
		<u>30,589,543 34</u>
Balance June 30, 1882.....		<u>9,219,464 79</u>

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

SAN FRANCISCO.

Balance June 30, 1881..... *\$31,402,517 49

RECEIPTS.

On account of customs	\$9,439,995 91	
On account of internal revenue	4,159,102 02	
On account of sale of lands	329,582 67	
On account of repayments	236,094 07	
On account of silver certificates for standard dollars	20,000 00	
On account of transfers, standard dollars	1,548,500 00	
On account of Post-Office Department	910,814 67	
On account of transfers	8,058,464 87	
On account of patent fees	15,795 10	
On account of disbursing officers	12,112,524 65	
On account of miscellaneous	1,129,418 28	
		37,960,302 24

69,362,819 73

DISBURSEMENTS.

On account of Treasury drafts	9,558,766 43	
On account of Post-Office drafts	653,069 11	
On account of disbursing accounts	12,475,491 16	
On account of interest	704,115 67	
On account of transfers	4,989,427 67	
		28,380,870 04

Balance June 30, 1882..... 40,981,949 69

* The reserve fund, amounting to \$2,240,000, is included in this amount.

TABLE S.—STATEMENT of UNITED STATES SECURITIES, MUTILATED in PRINTING, RECEIVED by the OFFICE of the SECRETARY of the TREASURY for FINAL COUNT, EXAMINATION, and DESTRUCTION, during the fiscal year ended June 30, 1882.

Title of security.	Total.
National currency, series of 1875	\$5,340,620
Notes, series of 1880	1,291,344
Silver certificates, series 1878	28,058,000
Silver certificates, series of 1880	467,920
Five-per-cent. registered bonds, funded loan of 1881	724,250
Five-per-cent. registered bonds, funded loan of 1881, continued at 3½ per cent	4,110,000
Six-per-cent. registered bonds continued at 3½ per cent	128,250
Unissued national currency (from Comptroller)	720,780
Aggregate destroyed	40,841,164

TABLE T.—STATEMENT OF DISTINCTIVE PAPER—SILK-THREADED FIBER—RECEIVED and DELIVERED by the OFFICE of the SECRETARY of the TREASURY from November 1, 1881, to October 31, 1882.

	Number of sheets.	Number of sheets.
Received from manufacturer		10,371,950
Printed and delivered as notes, bonds, checks, &c.	8,692,997	
In process of printing	362,050½	
Partly printed and mutilated and returned for destruction	437,397	
Balance on hand October 31, 1882	879,505½	
		10,371,950

TABLE U.—STATEMENT of REDEEMED UNITED STATES SECURITIES RECEIVED by the OFFICE of the SECRETARY of the TREASURY for FINAL COUNT, EXAMINATION, and DESTRUCTION, during the fiscal year ended June 30, 1882.

Title of security.	Denominations.			
	1's.	2's.	5's.	10's.
U. S. notes, new issue	\$12,205 60	\$17,198 40	\$217,441 00	\$381,930 00
U. S. notes, series 1869	112,110 40	178,027 60	2,287,604 00	3,818,594 00
U. S. notes, series 1874	128,166 00	192,692 00		
U. S. notes, series 1875	1,411,496 60	2,436,897 40	6,235,093 00	2,579,327 00
U. S. notes, series 1878	3,330,440 40	3,398,141 60	6,381,262 00	3,336,955 00
U. S. notes, series 1880	3,375,913 00	1,870,540 00	1,385,138 00	768,815 00
Demand notes			240 00	260 00
One-year notes of 1863				180 00
Two-year notes of 1863				
Compound-interest notes of 1863				80 00
Two-year coupon notes, 1863				
Compound-interest notes of 1864				2,130 00
Silver certificates, series 1878				515,890 00
Silver certificates, series 1880				2,845,420 00
Refunding certificates				317,290 00
National currency, notes of "failed" and "liquidating" banks	17,170 50	13,415 00	960,417 00	471,218 00
National currency, redeemed and retired.	719,237 00	532,691 00	28,928,108 00	23,353,008 00
Totals	9,106,739 50	8,639,603 00	46,395,333 00	33,391,097 00

Title of security.	Denominations.			
	20's.	50's.	100's.	500's.
U. S. notes, new issue	\$389,492 00	\$47,750 00	\$72,900 00	\$54,500 00
U. S. notes, series 1869	3,225,334 00	520,595 00	920,800 00	43,500 00
U. S. notes, series 1874		1,329,645 00		479,500 00
U. S. notes, series 1875	2,157,228 00	168,885 00	1,041,680 00	585,000 00
U. S. notes, series 1878	3,522,072 00	644,265 00	970,790 00	281,500 00
U. S. notes, series 1880				
Demand notes	340 00			
One-year notes of 1863	340 00	200 00	100 00	
Two-year notes of 1863		100 00	300 00	
Compound-interest notes of 1863		50 00	100 00	
Two-year coupon notes, 1863			200 00	
Compound-interest notes of 1864	3,660 00	3,600 00	2,100 00	
Silver certificates, series 1878	521,080 00	532,400 00	710,200 00	612,000 00
Silver certificates, series 1880	1,720,780 00	65,650 00	98,400 00	
Refunding certificates				
National currency, notes of "failed" and "liquidating" banks	254,218 00	85,700 00	99,300 00	3,000 00
National currency, redeemed and retired.	12,055,791 00	4,247,025 00	5,891,400 00	220,000 00
Totals	24,450,335 00	7,645,865 00	9,808,270 00	2,279,000 00

Title of security.	Denominations.			Total.
	1,000's.	5,000's.	10,000's.	
U. S. notes, new issue	\$82,000 00			\$1,275,417 00
U. S. notes, series 1869	786,000 00			11,892,565 00
U. S. notes, series 1874				2,130,003 00
U. S. notes, series 1875				16,615,607 00
U. S. notes, series 1878	321,000 00	\$5,030,000 00	\$12,990,000 00	40,206,426 00
U. S. notes, series 1880				7,400,406 00
Demand notes				840 00
One-year notes of 1863				820 00
Two-year notes of 1863				400 00
Compound-interest notes of 1863				230 00
Two-year coupon notes, 1863	1,000 00			1,200 00
Compound-interest notes of 1864				11,490 00
Silver certificates, series 1878	1,748,000 00			4,639,570 00
Silver certificates, series 1880				4,730,250 00
Refunding certificates				317,290 00

TABLE U.—STATEMENT of REDEEMED UNITED STATES SECURITIES,
&c.—Continued.

Title of security.	Denominations.			Total.
	1,000's.	5,000's.	10,000's.	
National currency, notes of "failed" and "liquidating" banks				\$1,904,468 50
National currency, redeemed and retired	\$160,000 00			76,707,260 00
Totals	3,098,000 00	\$5,030,000 00	\$12,990,000 00	
Redeemed internal-revenue stamps				1,772,624 70½

Redeemed United States fractional currency received for destruction.	Denominations.						
	3c.	5c.	10c.	15c.	25c.	50c.	
First issue		\$55 26	\$103 96		\$188 28	\$348 60	696 10
Second issue		76 05	112 40		202 45	252 10	643 00
Third issue	\$27 12	35 32	466 03		837 03	1,258 30	2,624 00
Fourth issue			2,571 31	\$930 16	4,521 98	567 05	8,590 50
Fourth issue, second series						3,210 50	3,210 50
Fourth issue, third series						5,026 00	5,026 00
Fifth issue			7,963 37		20,066 53	9,886 55	37,916 45
Totals	27 12	166 83	11,217 07	930 16	25,816 27	20,549 10	
Aggregate of redeemed United States securities received for destruction							169,665,573 75½

APPENDIX.

APPENDIX.

REPORT ON THE SILVER-PROFIT FUND.

NEW YORK, April 28, 1882.

SIR: I have the honor to report that, pursuant to your instructions of the 7th instant, I have made an examination of the "silver profit-fund account" of the several coinage mints, and herewith present statements of that account; also statements of the "silver-bullion" and "silver-coinage" accounts for the fiscal years 1879, 1880, and 1881. The accompanying statements are numbered from 1 to 13, inclusive. As will be seen by these accounts, the total amount placed to the credit of the silver-profit fund during the period covered by this investigation was \$10,081,496.31, which has been disposed of as follows, viz:

Deposited in the Treasury of the United States.....	\$9,776,020 24
Expenses of distribution and allowances for wastage	
by operative officers	305,476 07
	10,081,496 31

The amount as given in a report lately published was \$10,181,496.31, showing a difference of \$100,000, which is accounted for as follows, viz:

On July 1, 1878, the silver-profit fund of the San Francisco Mint showed a credit balance of \$137,182.25, but the records of the Treasury Department show that \$100,000 of this balance had been deposited by order of the Secretary of the Treasury, on June 28, 1878, with the Treasurer of the United States at Washington, D. C. Notice of this transaction did not reach San Francisco until the third quarter of 1878, and in the absence of such notice, the Superintendent of the Mint had no authority to take credit for said deposit. Hence his balance of \$137,182.25 was a *nominal* balance, the *actual* amount being \$37,182.25. In order that the whole transaction may be shown in the consolidated statement of the silver-profit fund, the *nominal* balance has been brought forward as on hand at San Francisco July 1, 1878, and the deposit of \$100,000 made June 26, 1878, has been deducted to show the *actual* balance on hand, viz, \$37,182.25. The warrant by which the \$100,000 was covered into the Treasury having been taken up in the statement as a credit, a corresponding deduction has been made upon the credit side of the account. In other words, a counter entry of \$100,000 has been made, which reduces the total to \$10,081,496.25, this being the correct amount of the profit at the four coinage mints from June 30, 1878, to July 1, 1881.

The difficulty of calculating the profits on the coinage of silver in any other way than by taking the average cost of the bullion for a given period is shown by the following facts, viz:

The act of February 28, 1878, authorizing the coinage of the standard silver dollar, directed the Secretary of the Treasury to purchase silver bullion at the market price, not less than \$2,000,000—nor more

than \$4,000,000—worth per month, and cause the same to be coined as fast as purchased into silver dollars, and that any gain or seigniorage arising from this coinage should be accounted for and paid into the Treasury as provided by the law relating to the subsidiary coinage. (Section 3528 Revised Statutes.)

Silver for this purpose is obtained by weekly purchases made by a Commission, consisting of the Assistant Secretary of the Treasury, the Treasurer of the United States, and the Director of the Mint, of lots of not less than 10,000 ounces, offers being made by telegraph every Thursday. The silver so purchased is delivered to the mint designated, the Superintendent receiving and paying for the same, charging himself with the amount received in standard ounces. In addition to this, the Superintendents of the Mints have authority from the Secretary to purchase lots of less than 10,000 ounces when offered at prices fixed from day to day or from week to week by the Director. Silver is also obtained for this purpose by the purchase, by the Superintendents, of the silver contained in deposits of gold bullion, by the return of surplus silver bullion by the operative officers, by the remelting of coins, by the payment of the Government charges on deposits of silver bullion for bars, in bullion, and, finally, from the sweepings of the floors of the deposit-melting rooms and the scrapings of the crucibles.

The law allows depositors to deposit silver bullion in the mint to be made into bars. The charges imposed for the operations are collected in bullion, thereby adding to the stock of silver which can be used in the coinage of the silver dollars.

The sources from which silver to be used in coinage may be obtained may be summarized as follows:

- Purchases by the Silver Commission.

- Purchases by Superintendents (less than 10,000 ounces).

- Purchases of the silver contained in deposits of gold bullion.

- Payment of mint charges in silver bullion.

- Surplus bullion returned by operative officers.

- Silver bullion recovered from deposit-melting room.

- Coins deposited by the Assistant Treasurer for recoinage.

The difference between the cost of the silver thus obtained and the face value of the coins which it will make, is the profit to the Government which the law authorizes to be credited to a fund called "Silver-profit fund." These profits can be used by law for the following purposes viz:

For expenses of distributing silver dollars, for payment of silver wasted in coinage and the preparation of ingots, and for payment of loss on sweeps sold.

From the variety of sources and the different prices at which this bullion is obtained, it will be seen that the material of which a single dollar is composed may have been acquired at several different rates. It is impossible to follow a single deposit of bullion through the various manipulations it undergoes from the time it is received at the mint until its coinage, and accurately determine the profit on that particular deposit, as no one deposit is separately manipulated, it having been found by experience to be more economical to mix new bullion with that which has been previously melted than to treat it separately.

Section 3506 of the Revised Statutes provides that the amount remaining in the silver-profit fund, after paying the wastage and expenses of distributing the coins, shall be from time to time covered into the Treasury. The wording of the last clause is: "The balance to the

credit of this fund shall be from time to time, and at least twice a year, paid into the Treasury of the United States."

The regulations governing the mint service, approved by the Secretary of the Treasury, provide that "all profits, gains, and charges, together with the funds arising from the sale of by-products and old materials, must be covered quarterly into the Treasury of the United States, and no portion thereof used for the payment of salaries or ordinary expenses." The practice has been to cover into the Treasury profits on the coinage of silver at such times and in such amounts as best suited the general business of the mints and the Department. The accounts show the amounts covered into the Treasury by transfers from the "silver profit-fund account" to the "bullion-fund account," and the coin does not leave the vaults of the mint.

When a sufficient amount of profits have accumulated at any mint, in the judgment of the Director, he addresses a letter to the Secretary of the Treasury requesting that such amount be deposited and transferred to the Superintendent's bullion fund, and the Secretary directs the Treasurer to make a deposit in the name of the Superintendent and issue at the same time a transfer order charging it to his bullion fund.

It has never been held by the Director of the Mint that the exact balance at the close of the fiscal year should be at that time covered into the Treasury. This, in the judgment of the Director, would not be practicable, for the reason that the expenses of distributing the coins are being incurred daily, and it is necessary to keep a portion of the profits on hand to pay this expense, as well as to pay the loss on the silver in sweeps sold, and the operative officers' silver wastage. The Superintendent is charged with the profits, whether in the silver-profit account or after transfer to the bullion fund.

The bullion accounts of the mints, which are very elaborate and voluminous reports, do not reach the office of the Director for some two months after the close of the quarter for which they are rendered, and it is thought desirable to examine the accounts and check the payments from the silver-profit fund in order to verify the balance of silver profits on hand before ordering the full amount to be covered into the Treasury. Should an amount be covered into the Treasury by error, it cannot be withdrawn except by an act of Congress.

Prior to the 1st of January, 1881, the profits on the coinage of silver were declared on the silver purchased, in accordance with the regulations of 1874, approved by the Secretary of the Treasury, page 13, which reads: "It is directed, therefore, that on all silver purchased or parted, a profit shall be credited at the end of each quarter, equal to the difference between the rate of purchase and issue." In accordance with these regulations the silver bullion purchased was charged to the Superintendent at its cost. He was also charged with the difference between the cost of the bullion and the face value of the standard silver dollars it would make. This regulation had for its object the keeping of the accounts at one unit of value. During the three fiscal years 1879, 1880, and 1881, there were coined at the Philadelphia mint \$21,081.75 subsidiary silver coin, and the additional profit arising from the difference in weight between two half dollars and a standard dollar was credited to the silver-profit fund as an additional profit.

No subsidiary silver was coined at any other coinage mint during the three fiscal years under consideration.

From the facts ascertained during this examination at the Bureau of the Mint and at the mint in Philadelphia, where I witnessed the actual workings of the operative officers, I am of opinion that it is im-

possible to divert any of the funds belonging to the silver-profit fund account from their proper channel, except through collusion between the Superintendent and the several officers of each mint, for the following reasons, viz: First. The Superintendent of each mint is charged with the silver bullion purchased for coinage by *weight* in standard ounces, as determined from the fineness reported by the assayer, and he must account for the *number* of ounces delivered to him. Second. This bullion *he* delivers by *weight* to the melter and refiner to be made into ingots, and receives back by *weight* the ingots to be made into coin, which ingots are in turn delivered to the coiner, the coiner returning coin and bullion in clippings, &c. Third. Receipts for *weight* in standard ounces pass for all these transactions. These receipts accompany the bullion accounts as vouchers, and there is no way that the Superintendent can obtain a credit for any of this bullion, except in the manner stated. He must account for the *number* of ounces of bullion delivered to him, by making it into *coin*, by the *wastage* of the operative officers in their business and the amount *sold in sweeps*.

On the 30th of June of each year since the organization of the office of Director of the Mint, the coin and bullion in the Superintendents' possession have been weighed by representatives of the Department, for the purpose of ascertaining whether the officers had in their possession the balances called for by their books and accounts; and these accounts have been certified and allowed by the First Auditor and the First Comptroller, and the bullion and coin *actually weighed* by examiners designated by the Director for that purpose.

From the facts ascertained by the examination of this account for the period under consideration, I am of the opinion that the silver-profit fund has been properly accounted for.

I was greatly assisted in making up these accounts by Mr. Thomas Rathbone, of the Second Auditor's Office. On my return, I made an examination of the books and accounts of the Philadelphia mint, and found them to agree in every particular with the accounts of that institution, as prepared by Mr. Rathbone and myself from the quarterly accounts on file in the Department.

Very respectfully,

WILLIAM SHERER.

HON. CHARLES J. FOLGER,
Secretary of the Treasury.

STATEMENTS.

No. 1.—*SILVER-BULLION ACCOUNT* from July 1, 1878, to June 30, 1881.

DR.		THE MINT OF THE UNITED STATES AT PHILADELPHIA, in account with THE UNITED STATES.				CR.	
		Standard ounces.	Cost.			Standard ounces.	Cost.
1878.							
July	1. To balance on hand.....	2,634,849.37	\$2,872,704 86	By bullion transferred to the Mint at New Orleans.....		111,196.02	\$112,187 07
	To bullion purchased.....	29,996,925.65	30,715,928 89	By wastage by operative officers.....		9,097.83	10,108 96
	To bullion parted.....	54,630.62	54,827 21	By bullion contained in sweeps sold.....		36,102.14	41,507 90
	To bullion received for charges and gains.....	4,731.96	5,426 30	By bullion consumed in coinage.....		31,318,995.62	32,248,751 25
		32,691,137.60	33,648,887 26				
1881.				1881.			
July	1. To balance* brought down.....	1,215,745.99	1,236,332 08	June 30. By balance carried down.....		1,215,745.99	1,236,332 08
						32,691,137.60	33,648,887 26

*The report of the officer detailed to make the annual examination of the Philadelphia Mint shows that this balance was actually on hand at the close of the fiscal year 1881.

No. 2.—*SILVER-COINAGE ACCOUNT* from July 1, 1878, to June 30, 1881.

DR.		THE MINT OF THE UNITED STATES AT PHILADELPHIA, in account with THE UNITED STATES.				CR.	
To proceeds of 31,318,995.62 ounces of silver coined into—							
	Standard silver dollars.....		\$36,424,205 00	By cost of coinage as per "silver-bullion account".....			\$22,248,751 25
	Subsidiary silver.....		21,081 75	By profit on coinage carried to "silver profit-fund account".....			4,196,535 50
			36,445,286 75				36,445,286 75

No. 5.—*SILVER-COINAGE ACCOUNT* from January 1, 1879, to June 30, 1881.

DR.		THE MINT OF THE UNITED STATES AT NEW ORLEANS, in account with THE UNITED STATES.		CR.
To proceeds of 10,047,812.49 ounces of silver coined into standard silver		By cost of coinage, as per "silver-bullion account"		\$10,348,984 32
dollars of 112.5 grains each		By profit on coinage, carried to "silver profit-fund account"		1,343,015 68
				<hr/> 11,692,000 00
				<hr/>

No. 6.—*SILVER PROFIT-FUND ACCOUNT* from January 1, 1879, to June 30, 1881.

DR.		THE MINT OF THE UNITED STATES AT NEW ORLEANS, in account with THE UNITED STATES.		CR.
To profits on coinage, as per "silver-coinage account"		By expenses of distribution		\$16,912 69
		By wastage by operative officers		4,522 31
		By aggregate amount deposited in the Treasury and covered		
		in, as per warrants on file in the Register's office		1,119,465 09
1881.		1881.		
July 1.	To balance brought down	June 30.	By balance carried down	202,115 59
				<hr/> 1,343,015 68
				<hr/>

* This balance was deposited in the Treasury, and covered in by warrant No. 1848, 4th quarter, 1881.

No. 7.—*SILVER BULLION ACCOUNT from July 1, 1878, to June 30, 1881.*

DR. THE MINT OF THE UNITED STATES AT CARSON, in account with THE UNITED STATES. CR.

	Standard ounces.	Cost.		Standard ounces.	Cost.
1878.					
July 1. To balance on hand.....	119,445.94	(*)	By wastage by operative officers.....	1,884.27	\$2,127 54
To bullion purchased.....	2,041,208.65	\$2,091,329 01	By bullion consumed in coinage.....	2,107,194.69	2,167,370 47
To bullion parted.....	17,316.73	17,497 96	By bullion consumed in coinage.....	119,445.94	(*)
To bullion received for charges and gains.....	177.72	206 81	1881.		
To bullion received from the Mint at San Francisco.....	333,333.33	346,500 00	June 30. By balance carried down.....	282,957.47	286,035 77
	2,511,482.37	2,455,533 78		2,511,482.37	2,455,533 78
1881.					
July 1. To balance† brought down.....	282,957.47	286,035 77			

* The records of the Treasury Department show that the profits on the coinage of the 119,445.94 ounces of silver bullion on hand July 1, 1878, were adjusted prior to that date in accordance with regulations then in force.

† The report of the officer detailed to make the annual examination of the Mint at Carson shows that this balance was actually on hand at the close of the fiscal year 1881.

No. 8.—*SILVER-COINAGE ACCOUNT from July 1, 1878, to June 30, 1881.*

Dr.		THE MINT OF THE UNITED STATES AT CARSON, in account with THE UNITED STATES.		Cr.
To proceeds of 2,107,194.69 ounces coined into standard silver dollars of 112.5 grains each		\$2,452,008 36	By cost of coinage, as per "silver-bullion account"	\$2,167,370 47
			By profits on coinage, carried to "silver profit-fund account"	284,637 89
		2,452,008 36		2,452,008 36

No. 9.—*SILVER PROFIT-FUND ACCOUNT from July 1, 1878, to June 30, 1881.*

DR.		THE MINT OF THE UNITED STATES AT CARSON, in account with THE UNITED STATES.		CR.
1878.				
July 1.	To balance on hand	\$1,650 38	By expenses of distribution	\$19,130 54
	To profit on coinage, as per "coinage account"	284,637 89	By loss on sweeps sold	4,243 12
	To adjustments on trade dollars and subsidiary silver	3,900 37	By wastage by operative officers	2,065 19
			By aggregate amount deposited in the Treasury and covered in, as per warrants on file in the Register's office	250,000 06
			1881.	
			June 30.	By balance carried down
		290,188 64		14,749 79
				290,188 64
1881.				
July 1.	To balance brought down	*14,749 79		

* This balance was deposited in the Treasury, and covered in by warrant No. 1847, 4th quarter, 1881.

No. 10.—*SILVER-BULLION ACCOUNT from July 1, 1878, to June 30, 1881.*

DR.

THE MINT OF THE UNITED STATES AT SAN FRANCISCO, in account with THE UNITED STATES.

CR.

	Standard ounces.	Cost.		Standard ounces.	Cost.
1878.					
July 1. To balance on hand	685,777.38	(*)	By wastage by operative officers	29,545.04	\$33,875.43
To bullion purchased	28,332,907.05	\$28,836,439.37	By bullion in sweeps sold	39,842.76	44,252.31
To bullion parted	214,513.04	216,081.64	By bullion transferred to the Mint at Car-		
To bullion received for charges and gains...	29,923.59	34,989.44	son	333,333.33	346,500.00
			By bullion consumed in coinage	26,893,285.12	27,365,983.03
			By bullion consumed in coinage	685,777.38	(*)
1881.			1881.		
July 1. To balance brought down	29,263,121.06	29,087,510.45	June 30. By balance carried down	1,281,337.43	1,296,899.68
				29,263,121.06	29,087,510.45
	1,281,337.43	1,296,899.68			

* The records of the Treasury Department show that the profits on the coinage of the 685,777.38 ounces of silver bullion on hand July 1, 1878, were adjusted prior to that date, in accordance with regulations then in force.

† The report of the officer detailed to make the annual examination of the Mint at San Francisco shows that this balance was actually on hand at the close of the fiscal year, 1881.

No. 11.—*SILVER-COINAGE ACCOUNT from July 1, 1878, to June 30, 1881.*

DR.

THE UNITED STATES MINT AT SAN FRANCISCO, in account with THE UNITED STATES.

CR.

To proceeds of 26,893,285.12 ounces of silver coined into standard silver		By cost of coinage, as per "silver-bullion account"	\$27,365,983.03
dollars of 112.5 grains each	\$31,294,004.50	By profits on coinage, carried to "silver profit-fund account"	3,928,021.47
	31,294,004.50		31,294,004.50

No. 12.—*SILVER PROFIT-FUND ACCOUNT from July 1, 1878, to June 30, 1881.*

DR. THE MINT OF THE UNITED STATES AT SAN FRANCISCO in account with THE UNITED STATES.

CR.

1878.					
July 1.	To balance on hand	\$137, 182 25		By expenses of distribution	\$82, 753 24
	Less amount (being part of this balance) de-			By loss on sweeps sold	23, 007 87
	posited June 26, 1878, by order of the Sec-			By wastage by operative officers	27, 608 07
	retary of the Treasury, as per warrant No.			By aggregate amount deposited in the Treasury and	
	1798, second quarter 1878, but not charged			covered in, as per warrants on file in the Register's	
	to the United States in this account until			office	\$3, 378, 353 11
	the third quarter 1878.	100, 000 00		Less amount pertaining to second quarter, 1878	
			\$37, 182 25	(see entry per contra)	100, 000 00
	To profits on coinage, as per "Silver-coinage ac-		3, 928, 021 47		3, 278, 353 11
	count"		3, 965, 203 72		
1881.				By balance carried down	553, 481 43
July 1.	To balance brought down		*553, 481 43		3, 965, 203 72

* This balance has been deposited in the Treasury and covered in by warrant No. 1702, third quarter 1881.

REPORT OF THE SECRETARY OF THE TREASURY.

No. 13.—CONSOLIDATED STATEMENT of the SILVER-

DR.

THE SILVER-PROFIT FUND in ac

[illegible]

* See note on page 66.

† See note on page 66.

PROFIT FUND, from July 1, 1878, to June 30, 1881.

count with THE UNITED STATES.

CR.

By expenses of distribution as per vouchers audited and allowed by the accounting officers of the Treasury Department:		
Philadelphia.....	\$102,328 31	
New Orleans.....	16,912 69	
Carson.....	19,130 54	
San Francisco.....	82,753 24	
		\$221,124 78
By loss on sweeps sold as per accounts of the superintendents of the various mints, audited and allowed by accounting officers:		
Philadelphia.....	12,746 91	
New Orleans.....		
Carson.....	4,243 12	
San Francisco.....	23,007 87	
		39,997 90
By necessary wastage by operative officers within the limit allowed by section 3542, Revised Statutes, as admitted by the accounting officers:		
Philadelphia.....	10,108 96	
New Orleans.....	4,522 31	
Carson.....	2,065 19	
San Francisco.....	27,608 67	
		44,304 53
By loss on recoinages at Philadelphia.....		48 86
By amounts deposited in the Treasury, and covered in as per warrants on file in the Register's Office:		
Philadelphia Mint:		
Warrant No. 492, fourth quarter, 1878.....	\$200,000 00	
Warrant No. 1555, fourth quarter, 1878.....	200,000 00	
Warrant No. 494, first quarter, 1879.....	75,000 00	
Warrant No. 1639, first quarter, 1879.....	200,000 00	
Warrant No. 1810, second quarter, 1879.....	500,000 00	
Warrant No. 1092, third quarter, 1879.....	400,000 00	
Warrant No. 1122, fourth quarter, 1879.....	500,000 00	
Warrant No. 597, first quarter, 1880.....	400,000 00	
Warrant No. 688, second quarter, 1880.....	400,000 00	
Warrant No. 610, third quarter, 1880.....	350,000 00	
Warrant No. 1164, third quarter, 1880.....	11,556 61	
Warrant No. 674, fourth quarter, 1880.....	300,000 00	
Warrant No. 671, first quarter, 1881.....	300,000 00	
Warrant No. 1597, second quarter, 1881.....	190,000 00	
		4,026,556 61
New Orleans Mint:		
Warrant No. 1254, second quarter, 1879.....	19,454 69	
Warrant No. 687, second quarter, 1880.....	400,000 00	
Warrant No. 611, third quarter, 1880.....	9 50	
Warrant No. 1163, third quarter, 1880.....	90	
Warrant No. 818, second quarter, 1881.....	698,812 03	
Warrant No. 989, second quarter, 1881.....	1,187 97	
		1,119,465 09
Carson Mint:		
Warrant No. 493, first quarter, 1879.....	*100,000 00	
Warrant No. 1690, fourth quarter, 1879.....	50,000 00	
Warrant No. 609, third quarter, 1880.....	50,000 00	
Warrant No. 817, second quarter, 1881.....	50,000 00	
		250,000 00
San Francisco Mint:		
Warrant No. 1798, second quarter, 1878.....	*100,000 00	
Warrant No. 493, fourth quarter, 1878.....	5,000 00	
Warrant No. 494, fourth quarter, 1878.....	495,000 00	
Warrant No. 492, first quarter, 1879.....	400,000 00	
Warrant No. 1811, second quarter, 1879.....	650,000 00	
Warrant No. 603, third quarter, 1879.....	40,000 00	
Warrant No. 1689, fourth quarter, 1879.....	1,794 52	
Warrant No. 598, first quarter, 1880.....	400,000 00	
Warrant No. 1162, third quarter, 1880.....	540,488 74	
Warrant No. 672, first quarter, 1881.....	746,069 85	
		3,378,353 11
		8,774,374 81
From which deduct warrant No. 1798, second quarter, 1878 (see entry <i>per contra</i>).....	100,000 00	
		8,674,374 81
1881.		
June 30. By balance carried down:		
Philadelphia.....	\$331,298 62	
New Orleans.....	202,115 50	
Carson.....	14,749 79	
San Francisco.....	553,481 43	
		1,101,645 43
		*10,081,496 31

NOTES APPERTAINING TO CONSOLIDATED STATEMENT OF SILVER-PROFIT FUND.

* The total amount given in the report heretofore published is \$10,181,496 31
 The total as per the above statement is 10,081,496 31

Showing a difference of 100,000 00

Which is accounted for as follows :

On July 1, 1878, the silver profit fund account of San Francisco Mint showed a balance of \$137,182.25 on hand, but the records of the Treasury Department prove that \$100,000 of this balance was deposited by order of the Secretary of the Treasury, on June 26, 1878. Notice of this deposit did not reach San Francisco until the third quarter, 1878, and in the absence of such notice the Superintendent of the Mint had no authority to take credit for such deposit. Hence his balance of \$137,182.25 was a nominal balance, the actual amount being \$37,182.25.

In order that the whole transaction may appear in this "*consolidated statement*," the nominal balance of \$137,182.25 has been brought forward as on hand at San Francisco, July 1, 1878, and the deposit of \$100,000 made on June 26, 1878, has been deducted from said balance, so as to show the actual balance on hand, namely, \$37,182.25. The warrant by which the \$100,000 was covered into the Treasury having been taken up as a credit in this statement, a similar deduction has been made on the credit side of the account. In other words, a counter entry of \$100,000 has been made, which reduces the total to \$10,081,496.31, that being the correct amount of the transactions at the four coinage mints on account of the "*silver-profit fund*," from July 1, 1878, to June 30, 1881.

† This balance has been deposited in the Treasury and covered in, as per warrants on file in the Register's office, as follows :

Warrant No. 1703, third quarter, 1881.....	\$200,000 00	} Philadelphia.
Warrant No. 1849, fourth quarter, 1881.....	131,298 62	
Warrant No. 1848, fourth quarter, 1881.....	202,115 59	} New Orleans.
Warrant No. 1847, fourth quarter, 1881.....	14,749 79	
Warrant No. 1702, third quarter, 1881.....	553,481 43	San Francisco.
Total	<u>1,101,645 43</u>	

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 25, 1882.

SIR: I have the honor to submit the annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, 1882, with additional information relative to the operations of the Bureau during the months of July, August, September, and October of the present fiscal year, and accompanied by an appendix* of tabular statements as follows:

Table A, showing the receipts from each specific source of revenue, except adhesive stamps, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1882.

Table B, showing the number and value of internal-revenue stamps ordered monthly by the Commissioner and from the office of the Commissioner; the receipts from the sale of stamps and the commissions allowed thereon; also the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1882.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1882.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1882.

Table E, showing the receipts in the United States from each specific source of revenue, by fiscal years, from September 1, 1862, to June 30, 1882.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1882.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1882.

Table H, showing the receipts from special taxes in each collection district, State, and Territory for the special-tax year ended April 30, 1882.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1882.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1882.

REDUCTION OF TAXATION.

The receipts from internal-revenue taxation have year by year increased, from \$113,000,000 in the fiscal year 1879, to \$124,000,000 in 1880, to \$135,000,000 in 1881, and to \$146,500,000 (in round figures) in the fis-

* The appendix here referred to is omitted from this volume for want of space, but it will be found in the bound volumes of the Commissioner's report.

cal year last ended. There will probably be some diminution in the receipts for the present fiscal year as compared with last year, but it is not likely that the collections of internal revenue for the current year will fall below \$145,000,000 should the taxes now imposed be retained.

It is an old and sound maxim that no more revenue should be raised than is necessary for an economical administration of the government and a gradual reduction of the public debt. Although taxation may be so wisely adjusted as not to operate as a severe burden upon the people, when the amount collected is beyond the actual needs of the government there is presented a constant temptation to extravagance in appropriations. Another consideration attending the existing overflowing condition of the public Treasury cannot have failed to attract your notice. If the present rate of paying the principal of the public debt be continued, all the bonds subject to call will be paid within three years; after which time the government will be compelled, in order to dispose of its surplus revenue, to buy in open market the $4\frac{1}{2}$ per cent. bonds which fall due in 1891, or the 4 per cent. bonds which fall due in 1907. Should the government thus become an active purchaser of these bonds before maturity it seems clear that they would advance in price to 25 or 30 per cent. premium, to pay which would certainly be regarded as a waste of the people's money. It seems to me judicious that the principal of the public debt should be extinguished, as was originally contemplated, only at the rate necessary to meet the requirements of the sinking fund, viz, to the extent of about \$55,000,000 per annum. Therefore, it becomes obvious that a reduction of from seventy to eighty millions in the annual revenues of the country could be safely entered upon, and in my judgment such a reduction is urgently called for. I respectfully offer some suggestions for your consideration in this regard.

Sound policy would seem to require that in remitting taxation the relief should fall as far as possible upon those articles which are necessities of life, and upon those interests which are of pressing importance to the country. The great bulk of internal-revenue taxation is derived from distilled spirits (about nine-tenths of which are used as a beverage), malt liquors, tobacco, and cigars. These are not articles of necessary consumption, but are articles of luxury, the taxes upon which are really paid by the consumers, and no one need consume them. I am strongly of the opinion that, so long as the principle of deriving part of the revenue of the government from internal taxation is retained, these articles, and the dealers therein, are proper subjects for taxation. There is no demand on the part of consumers of these products for the remission of the taxes imposed upon them; there is no public sentiment calling for their repeal; on the contrary, the general current of public opinion seems to be in favor of their retention.

The other objects of internal-revenue taxation, with the amounts realized therefrom during the past fiscal year, are as follows:

Friction matches.....	\$3,272,258 00
Patent medicines, perfumery, &c.....	1,978,395 56
Bank checks.....	2,318,455 14
Bank deposits.....	4,007,701 98
Savings-bank deposits.....	88,400 47
Bank capital.....	1,138,340 87
Savings-bank capital.....	14,729 38
Total.....	12,818,281 40
Add to these items the taxes collected by the Treasurer of the United States from national banks, as follows:	
National banks (deposits).....	5,521,927 47
National banks (capital).....	437,774 90

Makes a total derived from these sources of 18,777,983 77

As suggested in my report for 1880, these taxes should, in my opinion, be repealed. The tax on friction matches is more or less felt in every household. The tax on savings-bank deposits is a tax on thrift. The tax on patent medicines, perfumeries, and cosmetics is vexatious, being levied upon innumerable articles. The taxes on bank capital, bank deposits, and bank checks are not needed for purposes of revenue, and can therefore be dispensed with, and the latter tax is largely amenable to the objection made to the tax on deposits in savings banks—that it is an impost laid upon the practice of economy, which it should be the design of all good governments to encourage.

The repeal of these taxes would greatly simplify the internal-revenue system. Then, if to the eighteen and three-quarter millions of reduction thus proposed Congress should add a reduction in the charges for special taxes to dealers in articles taxed for internal revenuesubstantially as proposed in the bill now pending before the Senate, a still further diminution of taxation would be attained, and the supervision over dealers in taxable articles, which experience has shown to be necessary in order to fully and fairly collect the taxes from all alike, would still be preserved.

Reducing all these special taxes 40 per cent., the remissions under this head would be as follows, on the basis of last year's collections :

Special-tax payers.	Present rates.	Proposed rates.	Annual reduction.
Rectifiers :			
First class	\$200	\$120	} \$70,665
Second class	100	60	
Wholesale liquor dealers	100	60	169,629
Retail liquor dealers	25	15	1,687,703
Manufacturers of stills	50	30	586
Stills or worms manufactured	20	12	2,043
Brewers :			
First class	100	60	} 76,852
Second class	50	30	
Wholesale dealers in malt liquors	50	30	43,724
Retail dealers in malt liquors	20	12	64,044
Manufacturers of cigars	10	6	55,975
Manufacturers of tobacco	10	6	3,483
Dealers in leaf tobacco	25	15	30,388
Dealers in leaf tobacco not over 25,000 pounds	5	3	3,705
Dealers in manufactured tobacco	5	3	789,386
Peddlers of tobacco :			
First class	50	30	} 9,722
Second class	25	15	
Third class	15	9	
Fourth class	10	6	
Total			3,007,905

The act of March 1, 1879, reduced the tax on tobacco from 24 cents per pound to 16 cents per pound, but did not reduce the tax on cigars and cigarettes. A corresponding reduction on cigars would be to \$4 per thousand, and on cigarettes to \$1.20 per thousand. This, I think, should be done, and would amount to a reduction of taxes of \$6,746,000.

This would make a total reduction of internal-revenue taxes (including the taxes on national banks) as follows :

Matches, medicines, perfumery, and banks	\$18,777,983 77
Special taxes	3,007,905 00
Cigars and cigarettes	6,746,000 00
Total	28,531,888 77

While it is undoubtedly deemed advisable by many that there should be a revision of the tariff, it is unquestionably the case that it is not

possible to foresee the effect which a reduction of the rate of duties on many of the great lines of importation would have upon the receipts from customs. It is contended that a reduction of duty upon many articles would so increase the importation of them as to yield an actual increase of revenue. The demand of the hour is for legislation that will reduce the receipts of the government. I venture to suggest whether it is not desirable to consider the practicability of taking the duty off sugar. About 2,200,000,000 pounds of sugar are annually consumed in the United States, 10 per cent. of which is produced in this country. Upon the 2,000,000,000 pounds imported, the government realizes a revenue of \$49,000,000. Sugar is one of the necessities of life; it is consumed in every household. Should this duty be removed, there would be not only a certain and large reduction of revenue, but the benefit of that reduction would immediately inure to the people. The best refined sugar, which now sells at 10 cents a pound retail, could be sold at seven cents if the duty were removed, and the total reduction would amount to very nearly one dollar per capita per annum of the entire population of the country.

The objection to this measure would be the abolition of the protection now afforded to the sugar interests of Louisiana and other States. This difficulty might be met by giving a bounty of, say, two and one-half cents per pound upon all home-produced sugar. The cultivation of sugar in this country is not a rapidly-growing industry; there is no prospect that the production of cane sugar will ever bear a greater proportion to the consumption than at present. If the area of the lands suitable for the growth of sugar-cane was large, and the industry was one which would develop rapidly under the encouragement of protective legislation, so that the constantly growing demand for sugar would be overtaken and supplied by a home product, the question would be very different; but such is not the case. Sugar-cane is a tropical plant, and its cultivation in the United States is confined to a small portion of Louisiana, Florida, and Texas, and where grown it is subject to the hazards of frosts and floods, so that a maximum crop is not produced oftener than every other year, as will be seen from the following figures, which show the quantities of sugar and molasses produced for the years named:

Years.	Sugar.	Molasses.
	<i>Hogsheads.</i>	<i>Gallons.</i>
1859-'60	230, 982	14, 963, 996
1877-'78	136, 878	18, 983, 040
1878-'79	228, 451	17, 624, 539
1879-'80	178, 872	16, 573, 273
1880-'81	233, 908	20, 340, 038

The quantity of sugar imported during the fiscal year 1861 was 511,000,000 pounds, while the quantity imported during the fiscal year 1882 was 1,900,000,000 pounds. It is thus seen that while the home product has not increased in twenty-one years, the importations have increased almost fourfold.

I apprehend if sugar were not produced in this country Congress would not hesitate to remove the duty from imported sugar as the best means of reducing taxation. The present law gives to the sugar planters of this country, indirectly, about \$4,000,000 or \$5,000,000 per annum. My proposition would be to give them this amount directly and let the whole people have the benefit of the reduction of taxation of, say, \$49,000,000, which would in this way be effected.

The principle of paying a bounty for the encouragement and development of American industry is not new; it was adopted in the case of

our fisheries as early as 1813, and was continued for more than fifty years. Millions of dollars have been paid out during this period to American fishermen for fish caught and exported, and we are still giving to this industry the bonus of allowing them to withdraw salt free of duty and of requiring from them no tonnage dues. As a matter of principle, a bounty to our sugar interests would, in my opinion, be no more objectionable than similar encouragement to our fisheries.

These reductions, if made, would amount to \$77,531,888.

Detailed information is subjoined of the amount of internal revenue collected during the past year, and for the first four months of the present fiscal year; of the sources whence that revenue was derived; of the States and districts in which the collections were made during the past year, and as to the cost of collection, &c.

COMPARATIVE RECEIPTS FOR LAST TWO FISCAL YEARS.

The receipts from the several objects of internal-revenue taxation during the last two fiscal years have been as follows:

Sources of revenue.	Receipts for 1881.	Receipts for 1882.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from fruit	\$1,581,075 83	\$1,095,164 60		\$485,911 23
Spirits distilled from grain, molasses, &c.	60,683,051 73	63,683,592 37	\$3,000,540 64	
Rectifiers	170,145 99	184,483 67	14,337 68	
Retail liquor dealers	4,322,298 21	4,455,355 55	133,057 34	
Wholesale liquor dealers	418,813 68	439,018 86	20,205 18	
Miscellaneous	28,589 44	15,793 13		12,796 31
Total of spirits	67,153,974 88	69,873,408 18	2,719,433 30	
TOBACCO.				
Cigars	16,035,724 78	18,245,852 37	2,150,127 59	
Cigarettes	992,981 22	972,570 10		20,411 12
Snuff	689,183 03	778,650 87	89,467 84	
Tobacco, chewing and smoking	22,833,287 60	25,033,741 97	2,200,454 37	
Dealers in leaf tobacco	76,996 76	76,309 15		687 61
Dealers in manufactured tobacco	1,976,071 55	2,094,536 21	118,464 66	
Manufacturers of tobacco and cigars	151,442 57	152,622 14	1,179 57	
Peddlers of tobacco	26,258 13	22,875 22		3,382 91
Miscellaneous	13,045 67	14,830 88	1,785 21	
Total of tobacco	42,854,991 31	47,391,988 91	4,536,997 60	
FERMENTED LIQUORS.				
Ale, beer, lager beer, and porter	13,237,700 63	15,680,678 54	2,442,977 91	
Brewers' special tax	193,308 52	195,824 31	515 79	
Dealers in malt liquors	267,232 06	277,417 57	10,185 51	
Total of fermented liquors	13,700,241 21	16,153,920 42	2,453,679 21	
BANKS AND BANKERS.				
Bank deposits	2,946,906 64	4,096,102 45	1,149,195 81	
Bank capital	811,006 35	1,153,070 25	342,063 90	
Bank circulation	4,295 08	4,285 77		9 31
Total of banks and bankers	3,762,208 07	5,253,458 47	1,491,250 40	
MISCELLANEOUS.				
Bank checks	2,253,411 20	2,318,455 14	65,043 94	
Friction matches	3,278,580 62	3,272,258 00		6,322 62
Patent medicines, perfumery, cosmetics, &c.	1,843,263 90	1,978,395 56	135,131 66	
Penalties	231,078 21	199,830 04		31,248 17
Collections not otherwise provided for	152,162 90	81,559 00		70,603 90
Total of miscellaneous	7,758,496 83	7,850,497 74	92,000 91	
Aggregate receipts	135,229,912 30	146,523,273 72	11,293,361 42	

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes on which tax was paid during the same periods were as follows:

Products taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1881.	1882.		
Number of gallons of spirits distilled from fruit.	1, 701, 206	1, 216, 850		484, 356
Number of gallons of spirits distilled from grain, molasses, and other materials	67, 426, 000	70, 759, 548	3, 333, 548	
Number of cigars	2, 682, 620, 797	3, 040, 975, 395	358, 354, 598	
Number of cigarettes	567, 395, 983	554, 544, 186		12, 851, 797
Number of pounds of snuff	4, 307, 394	4, 866, 568	559, 174	
Number of pounds of tobacco	142, 706, 011	156, 458, 033	13, 752, 022	
Number of barrels of fermented liquors.	14, 311, 028	16, 952, 085	2, 641, 057	

RECEIPTS FOR FIRST FOUR MONTHS OF PRESENT FISCAL YEAR.

The receipts for the first four months of the present fiscal year compared with the corresponding months of the past fiscal year have been as follows:

Sources of revenue.	Receipts from July 1, 1881, to October 31, 1881.	Receipts from July 1, 1882, to October 31, 1882.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	\$396, 540 85	\$371, 387 17		\$25, 153 68
Spirits distilled from materials other than apples, peaches, or grapes	22, 427, 887 60	22, 089, 470 43		338, 417 17
Wine made in imitation of champagne, &c.				
Rectifiers (special tax)	10, 420 87	14, 937 52	\$4, 516 65	
Dealers, retail liquor (special tax)	356, 507 52	370, 792 11	14, 284 59	
Dealers, wholesale liquor (special tax)	27, 112 59	30, 083 41	2, 970 82	
Manufacturers of stills, and stills and worms manufactured (special tax)	2, 716 68	2, 103 34		613 34
Stamps for distilled spirits intended for export	2, 413 00	590 60		1, 822 40
Total	23, 223, 599 11	22, 879, 364 58		344, 234 53
TOBACCO.				
Cigars and cheroots	6, 405, 640 64	6, 968, 197 36	562, 556 72	
Cigarettes	346, 694 87	403, 195 21	56, 500 34	
Manufacturers of cigars (special tax)	7, 055 65	6, 631 95		423 70
Snuff of all descriptions	290, 149 25	302, 092 33	11, 943 08	
Tobacco, manufactured, of all descriptions	10, 248, 892 01	9, 135, 770 56		1, 113, 121 45
Stamps for tobacco, snuff, and cigars intended for export	1, 984 60	877 97		1, 106 63
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	1, 000 46	779 61		220 85
Dealers in leaf tobacco (special tax)	5, 999 96	4, 456 24		1, 543 72
Retail dealers in leaf tobacco (special tax)	583 34	291 67		291 67
Dealers in manufactured tobacco (special tax)	185, 869 46	190, 732 94	4, 863 48	
Manufacturers of tobacco (special tax)	485 85	329 62		156 23
Peddlers of tobacco (special tax)	2, 913 36	2, 275 67		637 69
Total	17, 497, 269 45	17, 015, 631 13		481, 638 32
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on	6, 033, 246 03	6, 306, 977 23	273, 731 20	
Brewers (special tax)	6, 795 96	5, 273 26		1, 522 70
Dealers in malt liquors (special tax)	42, 849 17	41, 776 37		1, 072 80
Total	6, 082, 891 16	6, 354, 026 86	271, 135 70	

Sources of revenue.	Receipts from July 1, 1881, to October 31, 1881.	Receipts from July 1, 1882, to October 31, 1882.	Increase.	Decrease.
BANKS AND BANKERS.				
Bank deposits	\$714,684 11	\$794,449 59	\$79,765 48	
Savings-bank deposits	33,401 29	28,245 79		\$5,155 50
Bank capital	363,350 04	235,461 82		127,888 22
Savings-bank capital	4,339 67	3,546 34		793 33
Bank circulation	4 29	17 13	12 84	
Notes of persons, State banks, towns, cities, &c., paid out	2,402 45	4 14		2,398 31
Total	1,118,181 85	1,061,724 81		56,457 04
MISCELLANEOUS.				
Adhesive stamps	2,869,644 95	3,161,562 11	291,917 16	
Penalties	52,360 24	82,014 52	29,654 28	
Collections not otherwise herein provided for	34,913 27	5,806 66		29,106 61
Total	2,956,918 46	3,249,383 29	292,464 83	
Aggregate receipts	50,878,860 03	50,560,130 67		318,729 36

COLLECTIONS BY DISTRICTS DURING PAST FISCAL YEAR.

Following were the collections in each district of the United States during the fiscal year ended June 30, 1882:

Collection districts.	Names of collectors.	Aggregate col- lections.
First Alabama	Albion L. Morgan	\$73,504 25
Second Alabama	James T. Rapier	67,028 67
Arizona	Thomas Cordis	45,464 31
Arkansas	Edward Wheeler	32,079 92
Do	Henry M. Cooper	76,959 44
First California	Chancellor Hartson	3,814,682 86
Fourth California	Amos L. Frost	312,484 65
Colorado	James S. Wolfe	247,264 09
First Connecticut	Joseph Selden	263,811 83
Second Connecticut	David F. Hollister	301,989 45
Dakota	John L. Pennington	67,436 83
Delaware	James McIntire	350,906 37
Florida	Dennis Eagan	280,227 32
Second Georgia	Andrew Clark	241,464 76
Do	Walter H. Johnson	22,589 46
Third Georgia	Edward C. Wade	95,306 66
Idaho	Ronello W. Berry	31,908 27
First Illinois	Joel D. Harvey	10,466,026 54
Second Illinois	Lucien B. Crooker	261,351 75
Third Illinois	Albert Woodcock	676,981 44
Fourth Illinois	Richard Rowett	1,247,764 75
Fifth Illinois	Howard Knowles	13,267,988 65
Seventh Illinois	John W. Hill	75,595 53
Eighth Illinois	Jonathan Merriam	1,429,153 26
Thirteenth Illinois	Jonathan C. Willis	827,555 45
First Indiana	James C. Veatch	253,745 94
Fourth Indiana	Will Cumback	3,459,301 35
Sixth Indiana	Frederick Baggs	1,164,048 03
Seventh Indiana	Delos W. Minshall	1,306,664 77
Tenth Indiana	George Moon	196,885 66
Eleventh Indiana	John F. Wildman	104,111 19
Second Iowa	John W. Green	421,380 23
Third Iowa	James E. Simpson	321,618 32
Fourth Iowa	John Connell	184,738 87
Fifth Iowa	Lampson P. Sherman	916,167 32
Kansas	John C. Carpenter	264,013 95
Second Kentucky	William A. Stuart	955,021 75
Fifth Kentucky	William S. Wilson	4,019,227 63
Do	Lewis Buckner	448,493 91
Sixth Kentucky	John W. Finnell	3,435,658 55
Seventh Kentucky	Armsted M. Swope	1,281,464 20
Eighth Kentucky	William J. Landram	221,709 36
Ninth Kentucky	John E. Blaine	169,660 64

Collection districts.	Names of collectors.	Aggregate col- lections.
Louisiana.....	Morris Marks.....	\$918,899 19
Maine.....	Franklin J. Rollins.....	85,259 83
Third Maryland.....	Robert M. Proud.....	2,662,009 47
Fourth Maryland.....	Webster Bruce.....	160,228 81
Third Massachusetts.....	Charles W. Slack.....	1,601,844 13
Fifth Massachusetts.....	Charles C. Dame.....	933,919 13
Tenth Massachusetts.....	Edward R. Tinker.....	401,595 81
First Michigan.....	Luther S. Trowbridge.....	1,362,945 87
Third Michigan.....	Harvey B. Rowson.....	273,718 46
Fourth Michigan.....	Sluman S. Bailey.....	164,576 96
Sixth Michigan.....	Henry C. Ripley.....	201,949 76
First Minnesota.....	Albert C. Wedge.....	125,071 40
Second Minnesota.....	William Bickel.....	403,420 54
Mississippi.....	James Hill.....	94,098 90
First Missouri.....	Isaac H. Sturgeon.....	6,186,922 72
Second Missouri.....	Alonzo B. Carroll.....	65,405 90
Fourth Missouri.....	Rynd E. Lawder.....	501,833 39
Fifth Missouri.....	David H. Budlong.....	15,454 84
Do.....	Bryan H. Langston.....	135,281 62
Sixth Missouri.....	Philip Doppler.....	634,589 47
Montana.....	Thomas P. Fuller.....	68,001 31
Nebraska.....	Lorenzo Crounse.....	1,108,191 15
Nevada.....	Frederick C. Lord.....	49,103 93
New Hampshire.....	Andrew H. Young.....	236,429 79
Do.....	Henry M. Putney.....	113,512 25
First New Jersey.....	William P. Tatem.....	305,040 48
Third New Jersey.....	Culver Barclaw.....	459,988 40
Fifth New Jersey.....	Robert B. Hathorn.....	4,686,604 72
New Mexico.....	Gustavus A. Smith.....	55,903 38
First New York.....	Rodney C. Ward.....	2,984,084 80
Second New York.....	Marshall B. Blake.....	4,206,252 54
Third New York.....	Max Weber.....	6,762,211 18
Eleventh New York.....	Moses D. Stivers.....	180,625 31
Twelfth New York.....	Jason M. Johnson.....	627,261 92
Fourteenth New York.....	Ralph P. Lathrop.....	620,596 47
Fifteenth New York.....	Thomas Stevenson.....	346,397 30
Twenty-first New York.....	James C. P. Kincaid.....	333,264 94
Twenty-fourth New York.....	John B. Strong.....	158,390 55
Do.....	James Chiverton (acting).....	311,457 50
Twenty-sixth New York.....	Benjamin De Voe.....	386,550 60
Twenty-eighth New York.....	Burt Van Horn.....	832,940 24
Do.....	Henry S. Pierce.....	251,600 89
Thirtieth New York.....	Frederick Buell.....	1,403,396 85
Second North Carolina.....	Elihu A. White.....	62,163 24
Fourth North Carolina.....	Isaac J. Young.....	1,022,309 00
Fifth North Carolina.....	George B. Everitt.....	1,274,767 96
Sixth North Carolina.....	John J. Mott.....	466,823 71
Do.....	Thomas N. Cooper.....	41,350 61
First Ohio.....	Amor Smith, jr.....	8,611,983 49
Do.....	William H. Taft.....	3,316,270 35
Third Ohio.....	Robert Williams, jr.....	1,621,593 77
Fourth Ohio.....	Robert P. Kennedy.....	475,943 53
Sixth Ohio.....	James Pursell.....	195,905 86
Do.....	George P. Dunham.....	104,369 47
Seventh Ohio.....	Charles C. Walcutt.....	700,260 02
Tenth Ohio.....	Clark Waggoner.....	1,021,133 71
Eleventh Ohio.....	Marcus Boggs.....	1,216,251 21
Fifteenth Ohio.....	Jewett Palmer.....	201,528 11
Eighteenth Ohio.....	Worthy S. Streater.....	894,059 79
Oregon.....	John C. Cartwright.....	88,679 82
First Pennsylvania.....	James Ashworth.....	1,702,832 12
Do.....	William J. Pollock.....	1,308,486 21
Eighth Pennsylvania.....	Joseph T. Valentine.....	689,758 24
Ninth Pennsylvania.....	Thomas A. Wiley.....	1,337,955 89
Do.....	Andrew J. Kaufman.....	112,764 12
Twelfth Pennsylvania.....	Edward H. Chase.....	423,128 51
Fourteenth Pennsylvania.....	Charles J. Bruner.....	242,351 75
Sixteenth Pennsylvania.....	Edward Scull.....	258,917 37
Nineteenth Pennsylvania.....	Charles M. Lynch.....	144,726 27
Twentieth Pennsylvania.....	James C. Brown.....	101,605 53
Twenty-second Pennsylvania.....	Thomas W. Davis.....	1,063,295 49
Do.....	Frank P. Case.....	622,130 29
Twenty-third Pennsylvania.....	John M. Sullivan.....	767,154 44
Rhode Island.....	Elisha H. Rhodes.....	229,258 48
South Carolina.....	Ellery M. Brayton.....	119,099 79
Second Tennessee.....	James M. Melton.....	118,312 99
Fifth Tennessee.....	William M. Woodcock.....	777,590 72
Eighth Tennessee.....	Robert F. Patterson.....	101,824 29
First Texas.....	William H. Sinclair.....	87,434 96
Third Texas.....	Benjamin C. Ludlow.....	84,372 68
Fourth Texas.....	Theodore Hitchcox (acting).....	11,552 43
Do.....	William Umbdenstock.....	75,072 86
Utah.....	Ovando J. Hollister.....	48,523 08

Collection districts.	Names of collectors.	Aggregate collections.
Vermont.....	John C. Stearns.....	\$56,444 58
Second Virginia.....	James D. Brady.....	1,010,101 04
Third Virginia.....	Otis H. Russell.....	2,144,886 37
Fourth Virginia.....	William L. Fernald.....	1,096,673 36
Fifth Virginia.....	J. Henry Rives.....	1,740,374 41
Sixth Virginia.....	Beverly B. Botts.....	234,273 12
Washington.....	James R. Hayden.....	40,202 57
First West Virginia.....	Isaac H. Duval.....	366,323 15
Second West Virginia.....	Francis H. Pierpont.....	135,953 41
First Wisconsin.....	Irving M. Bean.....	2,560,688 80
Second Wisconsin.....	Henry Harnden.....	198,570 39
Third Wisconsin.....	Charles A. Galloway.....	15,665 01
Do.....	Howard M. Kutchin.....	243,238 52
Sixth Wisconsin.....	Hiram E. Kelley.....	87,524 77
Do.....	Leonard Lottridge.....	87,428 23
Wyoming.....	Edgar P. Snow.....	20,385 65
Total from collectors.....		138,954,165 02
Cash receipts from sale of adhesive stamps.....		7,569,108 70
Aggregate receipts.....		146,523,273 72

ACCOUNTABILITY FOR THE PUBLIC FUNDS.

The entire amount thus collected was promptly covered into the Treasury without loss. During the past six fiscal years the sum of \$748,834,071.02 has been collected from internal-revenue taxation and paid into the Treasury without any loss by defalcation.

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows :

For salaries and expenses of collectors, including pay of deputy collectors, clerks, &c.....	\$1,980,790 88
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses.....	* 2,256,318 37
For stamps, paper, and dies.....	565,026 28
For expenses of detecting and punishing violations of internal-revenue laws.....	52,015 95
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue.....	253,330 00
Total.....	5,107,481 48

The total expenses (including the expenses of this office) will be found, on final adjustment, to be less than $3\frac{1}{2}$ per cent. on the amount collected. The expenses of collection for the last six years have been about \$27,087,300, or about 3.6 per cent. on the amount collected. This sum has been disbursed without loss to the government.

* This item is liable to be slightly increased by the payment of a few accounts not yet adjusted.

BONDS APPROVED AND AMOUNTS RECOVERED THEREON.

The following tables will be interesting as showing the number of bonds received and approved by collectors of internal revenue during the past six years, in connection with the manufacture of spirits, malt liquors, tobacco, and cigars, the warehousing of distilled spirits, and the exportation of taxable articles. It will be seen that 139,641 bonds have been executed, aggregating the penal sum of \$701,726,043.20; the sum of \$25,955.74 has been collected from sureties, and \$97,336.09 recovered on distilled spirits on judgments not yet collected.

This exhibit reflects great credit upon the officers receiving and approving the bonds, and upon the taxpayers who executed them, the amount recovered from sureties being infinitesimal as compared with the detailed collections of taxes:

STATEMENT relative to BONDS of DISTILLERS, CIGAR MANUFACTURERS, TOBACCO MANUFACTURERS, BREWERS, and EXPORT TOBACCO BONDS for SIX YEARS ended June 30 1882.

Class of bonds.	Number.	Amount.	Amount collected from sureties.	Suits pending.	Am't claimed in suits pending.
Cigar manufacturers	43,749	\$55,766,650 00	\$20,915 85	87	\$16,972 52
Tobacco manufacturers	1,949	20,033,600 00	757 30	31	8,466 67
Brewers	15,688	30,321,113 00	2,850 69		
Export tobacco bonds	19,649	26,322,523 70		12	11,597 60
			(Judgments recovered.)		
Distillers' bonds	31,839	119,129,713 00	90,983 89		

STATEMENT relative to SPIRIT-BONDS, OTHER than DISTILLERS' ANNUAL BONDS, taken during the SIX FISCAL YEARS ended June 30, 1882.

WAREHOUSING BONDS.

Number of warehousing bonds	22,427
Aggregate penalties	\$434,259,954 70
Tax on spirits in suit June 30, 1882	14,746 90
Additional tax, bonds in hands of United States attorney for suit	11,019 60
Tax recovered by judgments outstanding	6,352 20
Tax collected on judgments	1,431 90
Tax recovered by judgments uncollectible, sixth district North Carolina	740 70

EXPORT SPIRITS BONDS.

Number of export bonds for distilled spirits	4,340
Aggregate penal sum of such bonds	\$114,563,221 20
Tax covered by bonds in hands of United States attorney for suit	7,892 10

MISCELLANEOUS.

Penal sum of bonds covering spirits withdrawn for scientific purposes	\$158,232 60
Penal sum of bonds withdrawn for transfer to manufacturing warehouses	1,171,035 00

No judgments have been rendered upon bonds of this description.

ACCOUNTABILITY FOR STAMPS RECEIVED.

A committee was appointed on the 7th June last at my request to count the stamps on hand in the vaults of this office, and to verify the account of stamps received and issued. The committee consisted of Mr. T. L. De Land, Office of the Secretary of the Treasury; Mr. S. C. Clarke, First Comptroller's Office, and Mr. V. N. Stiles, Fifth Auditor's Office. The committee was furnished with a statement showing the transactions in stamps from October 4, 1877 (the date of the transfer of the stock of stamps to this Bureau by the New York Bank Note Companies, and the commencement of printing of stamps by the Bureau of Engraving and Printing), to June 10, 1882 (the date of the commencement of work by the committee). The total number of stamps received during the period was 2,544,344,342; value, \$711,180,978.63; issued, 2,381,155,648; value, \$668,974,384.46; leaving the balance on hand June 10, 1882, 163,188,694 stamps; value, \$42,206,594.17. The balance of stamps was counted under the direction of the committee and found to be correct to a stamp, and the value agreed to a cent with the balance shown by the books of this office. This immense quantity of stamps has been received, counted, and issued without an error resulting in the loss of a stamp.

A detailed statement showing the number and value of the stamps received and issued during the six years, and of the balance remaining on hand, is given at page 92 of this report.

GENERAL CONDITION OF THE SERVICE.

The condition of the service is all that can be desired. The reports of the inspecting officers show that an admirable *esprit de corps* actuates every officer in the performance of his duties.

I desire to extend my thanks to the officers of internal revenue throughout the country for their zeal and energy in bringing about this result. The thanks of this office are also due to the United States marshals for their hearty co-operation with the internal-revenue officers in enforcing the laws.

DISTILLED SPIRITS IN BOND.

Some months ago many of the leading sweet-mash distillers made an arrangement for a reduction of the producing capacity of their distilleries, and for limiting the manufacture of their line of distilled spirits to the demands of the trade. They have recently been followed by a large number of sour-mash distillers with a somewhat similar arrangement. The effect will be to cut down the production of all classes of distilled spirits to the demands of the trade.

On the 30th day of June, 1882, the spirits remaining in warehouses reached the highest point, namely, 89,962,645 gallons. Since that time there has been a gradual reduction in the amount remaining in warehouses, and on the 1st day of November, 1882, the amount was 84,628,331 gallons. This large stock mainly consists of fine grades of whisky, the tax upon which will fall due from month to month until the last withdrawal, which must be made November 6, 1885.

If the future demand for this class of goods is to be judged of by the withdrawals of similar goods tax-paid during the past few years, the stock now on hand is equal to six years' consumption. To postpone the payment of the tax on this stock until its withdrawal is required by the

demands of trade, a movement has been set on foot for its exportation and reimportation, and storage in customs bonded warehouses. This is entirely practicable under existing laws, and it becomes a question whether it would not be better to afford by legislation the relief sought to be obtained by this indirect means. An extension of the bonded period for a reasonable time need not impair the security of the government for its taxes, and would in no manner tend to reduce the income of the government from this source of revenue which has up to this period resulted from the natural laws of trade and the demand for distilled spirits for consumption. By this means the expenses of transportation both ways and custom-house charges abroad would be saved.

THE ENFORCEMENT OF THE LAWS.

It affords me great pleasure to report that the supremacy of the laws of the United States for the collection of its internal revenues has been established in all parts of the country. Frauds in the manufacture and sale of whisky and tobacco in the districts where they have hitherto most prevailed have become the exception rather than the rule. There is no longer organized resistance to the authority of the government, the people render obedience to the laws, and the taxes are collected without unnecessary friction and with but little litigation. To maintain this favorable condition of things and to prevent the recurrence of frauds it will be necessary to continue the system of careful policing which has brought about this result.

I have to record with extreme regret, as signaling the closing hours of the long struggle maintained against the enforcement of the internal-revenue laws, the murder of Deputy Collector James M. Davis, near McMinnville, Tenn., in March last. Captain Davis was one of the bravest and most efficient officers engaged in the suppression of illicit distilling. Whilst on his way from court he was waylaid on the public highway in broad daylight by ten or more assassins, concealed behind an ambush of logs and bushes specially constructed for the purpose, and was deliberately murdered under circumstances of peculiar atrocity whilst bravely defending himself to the last. The place where this crime was committed is in the midst of a well-settled country. There is circumstantial evidence that the assassination was plotted in a place of public resort not far from the scene of the murder. Citizens rode by whilst Davis's body was still warm and before his slayers were fairly out of sight, yet, though liberal rewards have been offered for the detection and arrest of the criminals, no evidence has yet been obtained upon which an arrest could be based.

PENSIONS TO WIDOWS AND ORPHANS OF OFFICERS KILLED.

The successful close of the struggle to establish and maintain the internal-revenue laws of the United States is in my opinion a fitting occasion to renew the recommendation in my last report for the granting of pensions to persons disabled while engaged in enforcing said laws, and to the widows and orphans of officers killed in the discharge of their duty. The service in which these officers were engaged was particularly hazardous. No alternative being left except to meet force with force, they were armed by the government with breech-loading carbines to protect themselves against the assaults of those who resisted its authority. In this struggle thirty-one officers and employes have been killed and sixty-four wounded. I respectfully submit that these wounded officers and the widows and orphans of those who have been slain have a just claim upon the bounty of the government, and I earnestly recommend early legislation upon the subject.

OPERATIONS AGAINST ILLICIT DISTILLERS.

The following statement shows the number of illicit stills seized, persons arrested, and officers and employes killed and wounded during the last fiscal year, and from June 30 to November 1, 1882:

Districts.	Stills seized.			Persons arrested.			Officers and employes killed and wounded.	
	During fiscal year.	Since June 30.	Total.	During fiscal year.	Since June 30.	Total.	Killed.	Wounded.
First Alabama	5	3	8					
Second Alabama	0		10	48		48		
District of Arkansas	1		1	4		4		
First California		1	1					
District of Florida	6		6	10		10		
Second Georgia	109	7	116	732	337	1,069	*2	
Third Georgia	9		9	8		8		
Fourth Illinois	1	2	3					
Thirteenth Illinois		3	3					
Seventh Indiana	1		1					
Third Iowa	2		2	4		4		
Second Kentucky	4		4	36		36		
Fifth Kentucky	4	1	5	5		5		
Sixth Kentucky	1		1	1		1		
Eighth Kentucky	38	1	39	39		39		
Ninth Kentucky	6		6	72		72		
District of Louisiana	3		3	5		5		
First Minnesota	1		1					
Mississippi	1		1					
Second Missouri	2		2					
Fifth Missouri	2		2	10		10		
Sixth Missouri		1	1					
Fifth New Jersey	1		1	1		1		
First New York	1		1					
Second North Carolina				10		10		
Fourth North Carolina	23	4	27	9		9		
Fifth North Carolina	58	3	61	14		14		
Sixth North Carolina	80	1	81	113		113		
First Ohio	1		1					
Nineteenth Pennsylvania	1		1	2		2		
Twenty-second Pennsylvania		1	1					
District of South Carolina	44	16	60	26		26	1	
Second Tennessee	7	1	8	20		20		
Fifth Tennessee	17		17	18		18	1	
Eighth Tennessee	4		4					
Fourth Texas	1		1	15		15		
District of Vermont	3		3	6		6		
Third Virginia				2		2		
Fifth Virginia	10	1	11	43		43		
Sixth Virginia	4		4	3		3		
First West Virginia				16	1	17		
Second West Virginia				3		3		
Second Wisconsin	1		1	1		1		
Sixth Wisconsin	1		1					
Utah	1		1	1		1		
Total	464	46	509	1,277	194	1,471	4	

* Informers.

Taylor Love was killed on the 2d of November, 1881, in Habersham County, second district of Georgia, for giving information to internal-revenue officers in regard to illicit spirits seized.

Lee Turner was killed in March, 1882, in Gwinnett County, second district of Georgia, for informing internal-revenue officers in regard to illicit stills.

Deputy Collector Thomas L. Brayton was killed in Pickens County, South Carolina, July 20, 1881, by John McDow, an illicit distiller, whose still he had seized and whom he was endeavoring to arrest.

Deputy Collector James M. Davis was killed by illicit distillers, near McMinnville, Warren County, Tennessee, March 13, 1882.

ORDNANCE IN THE HANDS OF COLLECTORS.

There is in the hands of the collectors and others, for the enforcement of the laws, the following described ordnance, for which they are responsible:

Name.	District.	Springfield rifles.	Springfield carbines.	Schofield, Smith & Wesson's revolvers.	Cartridge-boxes.	Pistol-cartridge pouches.	Waist-belts and plates.	Arm-chests.
James T. Rapier	Second Alabama		3					
Dennis Eagan	Florida		5					
W. H. Johnson	Second Georgia		59		27		27	2
L. M. Pleasant	Third Georgia		12					
Morris Marks	Louisiana		6		6			
I. J. Young	Fourth North Carolina		10	2	10	1	13	1
George B. Everitt	Fifth North Carolina		11					
T. N. Cooper	Sixth North Carolina	8	8	2	8		1	
E. M. Brayton	South Carolina		13					
J. M. Melton	Second Tennessee		10					
A. M. Hughes, jr.	Fifth Tennessee		3					
R. F. Patterson	Eighth Tennessee		2					
J. H. Rives	Fifth Virginia		24	1	1			
F. H. Pierpont	Second West Virginia		6					
Jacob Wagner, revenue agent.			1	1	1	2	4	
T. C. Tracie, revenue agent			12					
Total		8	188	6	53	3	45	3

TERM OF OFFICE OF COLLECTORS.

I have the honor to again recommend that a law be passed fixing the term of office for collectors of internal revenue at four years, and I further recommend that said law shall provide that collectors of internal revenue shall not be subject to removal except for such causes as are designated in said law. I am satisfied that the incorporation into the civil service of the principle of a fixed term and removal for cause only, would result in a marked improvement in the public service, and would meet what seems to me a just and growing demand of public opinion.

FIXED SALARIES FOR UNITED STATES MARSHALS AND DISTRICT ATTORNEYS.

I respectfully call attention to the remarks under this head in my last annual report, and again recommend legislation in accordance with the recommendation therein contained.

REDEMPTION OF STAMPS.

I renew the recommendation made in my last two reports that that portion of section 17 of the act of March 1, 1879, which prohibits the redemption of stamps unless the same are presented within three years after their purchase from the government or a government agent for the sale of stamps, be repealed.

LEGISLATION CONCERNING MANUFACTURE OF VINEGAR.

I also renew the recommendation made in previous reports for the passage of a law prohibiting the manufacture of vinegar by the alcoholic vaporizing process provided for in section 5 of the act of March 1, 1879, or subjecting vinegar factories using the vaporizing process to the supervision of a government storekeeper, and to a certain extent to other safeguards, as now required in the case of distillers of spirits. Further experience only confirms the opinion which I have heretofore expressed of the necessity for the indicated legislation for the protection of the revenue from dangerous frauds. Should it be deemed best to continue the present system, under suitable safeguards, it might be well to make such additional provisions as will permit the manufacturer to fully avail himself of the right to condense alcoholic vapor without the waste of material incident to the present process. The compensation of store-keeper, if provided, should be reimbursed to the government by the manufacturer.

EXAMINATION OF GLUCOSE AND METHYLATED SPIRITS.

At the request of the Committee of Ways and Means of the House of Representatives I am having an examination made of a number of samples of glucose, both dry and sirup, for the purpose of testing its saccharine qualities and healthfulness.

Tests are also being made of methylated spirits to determine whether alcohol mixed with wood naphtha can be restored to its original purity. These experiments are being made by the Academy of Sciences, and reports are now expected, when they will be transmitted for the information of the committee.

MISCELLANEOUS EXPENSES.

The act of Congress approved March 3, 1881, making provision for the legislative, executive, and judicial expenses for the year ending June 30, 1882, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue, for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express on public money to depositories.....	\$7,040 51
Stationery for internal-revenue officers.....	17,980 10
Internal-Revenue Record for internal-revenue officers.....	2,409 80
Telegraphing.....	1,139 77
Compensation of United States attorneys in internal-revenue cases, under sections 827 and 838, Revised Statutes.....	4,555 60
Locks for distilleries.....	3,922 50
Hydrometers for use in gauging spirits.....	5,736 20
Gauging-rods for standard-test gauging, &c.....	157 45
Alcohol for scientific tests.....	82 19
Expenses of seizure and sales by collectors.....	889 04
Coin scales for use in collectors' offices.....	100 40
Traveling expenses of clerks under special orders of the department.....	1,163 93
Rent of offices leased by the Secretary of the Treasury in New York City for the collector of the second district.....	4,999 96
Total.....	50,177 45

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF FRAUD.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures from the appro-

priation for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws is submitted.

Amount expended through collectors of internal revenue in the employment of persons for the detection of frauds, and for information leading to the discovery of frauds, and punishment of guilty persons, as follows:

Name.	District.	Amount.
Brayton, E. M.	South Carolina	\$1,366 00
Blaine, John E.	Ninth Kentucky	178 00
Clark, Andrew	Second Georgia	2,636 00
Cooper, H. M.	Arkansas	45 00
Duval, I. H.	First West Virginia	44 00
Everitt, G. B.	Fifth North Carolina	151 86
Eagan, Dennis	Florida	295 91
Harvey, J. D.	First Illinois	38 96
Hartson, C.	First California	15 00
Johnson, W. H.	Second Georgia	104 00
Landram, W. J.	Eighth Kentucky	1,189 00
Mott, J. J.	Sixth North Carolina	408 00
Melton, J. M.	Second Tennessee	151 00
Patterson, R. F.	Eighth Tennessee	263 30
Pollock, W. J.	First Pennsylvania	251 00
Rives, J. H.	Fifth Virginia	549 50
Rapier, J. T.	Second Alabama	471 50
Stuart, W. A.	Second Kentucky	53 00
Simpson, J. E.	Third Iowa	50 00
Wilson, W. S.	Fifth Kentucky	258 20
Woodcock, W. M.	Fifth Tennessee	1,404 55
Wade, E. C.	Third Georgia	285 00
Young, I. J.	Fourth North Carolina	263 00
Total disbursed by collectors		10,471 78

Amount expended for like purpose through revenue agents as follows:

Name.	Amount.
Brooks, A. H.	\$7,724 60
Blocker, O. H.	609 63
Chapman, W. H.	-1,208 88
Crane, A. M.	168 50
Creager, M. H.	352 20
Dowling, P. H.	1,475 22
Eldridge, C. W.	389 63
Grimeson, T. J.	1,121 50
Hale, J. H.	104 00
Kinney, T. J.	1,186 94
Kellogg, H.	800 95
Meyer, F.	1,645 80
McCoy, J. B.	5 50
Packard, J.	2,318 44
Raum, J. M.	1,441 54
Somerville, William	4,175 48
Spaulding, D. D.	1 50
Tracie, T. C.	683 75
Thrasher, L. A.	2,122 61
Trumbull, J. I.	178 20
Webster, E. D.	1,324 98
Wilson, G. W.	721 55
Wheeler, J. C.	56 00
Wagner, J.	237 25
Total disbursed by revenue agents	30,054 05

Amount expended by collectors	\$10,471 78
Amount expended by revenue agents	30,054 65
Rewards under circular No. 99	5,103 27
Rewards under circular of March 10, 1875	806 25
Miscellaneous	5,580 00
Total	\$52,015 95

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

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1884, as follows.

For salaries and expenses of collectors	\$2, 100, 000 00
For salaries and expenses of thirty-five revenue agents, for surveyors, for fees and expenses of gangers, for salaries of storekeepers, and for miscellaneous expenses	2, 300, 000 00
For dies, paper, and stamps	500, 000 00
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	75, 000 00
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue	299, 190 00
Total	5, 274, 190 00

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1883, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—	
\$25, 000 or less	\$2, 000
25, 000 to \$37, 500—12, 500	2, 125
37, 500 to 50, 000—12, 500	2, 250
50, 000 to 75, 000—25, 000	2, 375
75, 000 to 100, 000—25, 000	2, 500
100, 000 to 125, 000—25, 000	2, 625
125, 000 to 175, 000—50, 000	2, 750
175, 000 to 225, 000—50, 000	2, 875
225, 000 to 275, 000—50, 000	3, 000
275, 000 to 325, 000—50, 000	3, 125
325, 000 to 375, 000—50, 000	3, 350
375, 000 to 425, 000—50, 000	3, 375
425, 000 to 475, 000—50, 000	3, 500
475, 000 to 550, 000—75, 000	3, 625
550, 000 to 625, 000—75, 000	3, 750
625, 000 to 700, 000—75, 000	3, 875
700, 000 to 775, 000—75, 000	4, 000

OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases for the fiscal year ended June 30, 1882, with

amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229 Revised Statutes:

Months.	Compromise offers.		Amount of tax.	Amount of assessed penalty.	Amount of specific penalty.	Total.
	Received.	Accepted.				
1881.						
July.....	32	49	\$17,213 89	\$184 99	\$4,921 70	\$22,320 58
August.....	41	28	220 72	101 04	2,819 93	3,141 69
September.....	56	22			435 83	435 83
October.....	85	55	42,911 11	1,333 54	1,756 00	46,000 65
November.....	47	54	1,343 52	52 08	2,224 58	3,620 18
December.....	87	43	2,087 00	37 00	3,810 00	5,934 00
1882.						
January.....	87	64	542 48	133 33	5,451 10	6,126 91
February.....	76	66	134 62	2 29	1,400 00	1,596 91
March.....	108	83	9,929 90	15 00	4,418 00	14,362 90
April.....	157	88	41,557 95	15 00	11,651 61	53,224 56
May.....	94	131	12,222 83	121 88	2,223 11	14,567 82
June.....	61	125	37,820 07	50 00	2,322 58	40,192 65
Total.....	931	808	165,984 09	2,046 15	43,494 44	211,524 68

Whole number of offers received 931
 Whole number of offers accepted 808

Amount of tax accepted \$165,984 09
 Amount of assessed penalty fixed by law 2,046 15
 Amount of specific penalty, in lieu of fines, forfeitures, and penalties.... 43,494 44
 Total 211,524 68

EXAMINATION OF COLLECTORS' OFFICES.

The examination of the accounts of collectors has been continued during the past year with the usual gratifying results.

OFFICIAL FORCE.

The force connected with this Bureau in the various districts throughout the United States is as follows:

One hundred and twenty-six collectors, who receive salaries as follows:

Thirty.....	\$4,500	Six.....	\$3,250
Five.....	4,375	Nine.....	3,125
Three.....	4,250	Twelve.....	3,000
Four.....	4,125	Seven.....	2,875
Two.....	4,000	Ten.....	2,750
Two.....	3,875	Four.....	2,625
Three.....	3,750	Fourteen.....	2,500
Two.....	3,625	Three.....	2,375
Four.....	3,500	Two.....	2,250
Two.....	3,375	Two.....	2,125

There are also employed nine hundred and seventy-six deputy collectors, who receive salaries and traveling expenses as follows:

One*	\$3,000	Twelve	\$1,050
Nineteen	2,000	Thirty-two	1,000
One	1,950	One	970
Nine	1,900	Six	950
Two	1,850	Twenty-three	900
Fifty	1,800	One	875
One	1,750	One	850
Thirty-four	1,700	Eight	800
Twelve	1,650	Three	750
One	1,625	Eight	700
Sixty-six	1,600	One	660
One	1,575	Eleven	600
Twenty-two	1,550	Thirteen	500
Ninety-four	1,500	Four	400
Thirty	1,450	One	360
Two hundred and four	1,400	One	350
Twenty-one	1,350	Nineteen	300
Eighty-four	1,300	Five	250
One	1,275	One	240
Thirteen	1,250	Ten	200
Ninety	1,200	Two	150
One	1,175	Two	120
Seventeen	1,150	One	100
Thirty-five	1,100	One	60

Total: Nine hundred and seventy-six.

Also, one hundred and ninety-nine clerks, messengers, and janitors, who receive salaries as follows:

One clerk	\$1,700	Two clerks	\$625
Two clerks	1,600	Eleven clerks	600
Three clerks	1,500	Nine clerks	500
Ten clerks	1,400	Two clerks	450
Two clerks	1,350	One clerk	400
Four clerks	1,300	Four clerks	300
Thirty-two clerks	1,200	One clerk	200
Four clerks	1,150	One janitor	300
Fifteen clerks	1,100	One janitor	120
Nineteen clerks	1,000	One janitor	100
Thirty-four clerks	900	One janitor	75
Seventeen clerks	800	One messenger	600
Two clerks	750	One messenger	450
One clerk	725	Four messengers	300
Two clerks	720	One porter	360
Six clerks	700	One porter	300
Two clerks	675	One porter	100

There are also employed 867 gaugers, who receive fees not to exceed \$5 per diem; 1,000 storekeepers and gaugers, who receive not to exceed \$4 per diem; 552 storekeepers, who receive not to exceed \$4 per diem (all of the foregoing officers are paid only when actually employed); and 30 tobacco inspectors, who receive fees to be paid by the manufacturers.

Storekeepers and gaugers assigned to distilleries of a capacity not exceeding twenty bushels receive but \$3 per diem.

CONDITION OF THE OFFICE.

The work of the office has been brought up to date, and the diligence and faithfulness to duty of the force leave nothing to be desired in the conduct of the business. For this gratifying condition of affairs I again extend my thanks to the officers and clerks of the Bureau.

*The deputy at \$3,000 is employed on legacy and succession taxes and is required to travel to different parts of the country, his traveling allowance being \$1,200.

REPORT ON THE FINANCES.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1882, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	1,009
Opinions prepared	970
Offers in compromise acted upon	897
Reward claims acted upon	116
Railroad cases adjusted	8
Orders for abatement of taxes issued	455
Claims for abatement of taxes disposed of	2,530
Amount of abatement claims allowed (uncollectible)	\$576,969 42
Amount of abatement claims allowed (erroneous assessment)	\$1,657,563 31
Amount of abatement claims rejected (uncollectible)	\$559,010 61
Amount of abatement claims rejected (assessment claimed to be erroneous)	\$367,221 80
Claims for abatement of taxes returned for amendment	353
Claims for refunding of taxes disposed of	237
Amount of refunding claims allowed	\$90,139 98
Amount of refunding claims rejected	\$66,228 28
Claims for refunding of taxes returned for amendment	84
Claims for abatement of taxes disposed of during four months ended October 31, 1882	759

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	215,762
Returns and reports relating to fermented liquors examined and disposed of	31,453
Computations of capacities of distilleries made and data for assessment furnished	16,363
Locks examined and issued	2,209
Hydrometer sets, stems, cups, and thermometers tested and issued	1,196
Gauging-rods examined and issued	114
Wantage-rods examined and issued	114

DIVISION OF TOBACCO.

Reports relating to tobacco examined and disposed of	1,690
Reports relating to cigars examined and disposed of	24,109
Abatement and refunding claims audited	190

DIVISION OF STAMPS.

Value of stamps received from printer and counted	\$217,083,834 39
Value of stamps counted and transmitted to Secretary of the Treasury for destruction	\$1,771,490 98
Number of mail packages of stamps sent from stamp vault	25,068
Number of express packages of stamps sent from stamp vault	3,416
Number of coupon books forwarded to Fifth Auditor	25,357
Number of coupons received for credit and counted	42,828,177
Number of stubs examined	10,216,140
Number of reports examined and disposed of	26,518
Amount of claims for redemption of stamps allowed	\$25,246 18
Amount of claims for exchange of stamps allowed	40,767 30
Amount of claims for release of duplicate charges allowed	61,752 70

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	49,161
Reports relating to bonded accounts examined and disposed of	435,723
Reports and vouchers relative to exportations examined and disposed of	254,261
Claims for drawbacks disposed of	1,026

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of.....	5,329
Monthly reports examined and disposed of.....	21,583
Quarterly reports examined and disposed of.....	609
Miscellaneous accounts examined and disposed of.....	691
Final accounts of collectors referred for settlement.....	39
Certificates of deposit recorded.....	35,121
Drafts mailed to collectors for expenses of office.....	1,505
Drafts mailed to collectors for gaugers' fees and expenses.....	7,842
Drafts mailed to collectors for transfer of special deposits.....	637
Drafts mailed to collectors for compromise offers returned.....	59
Collectors' monthly reports of taxes, &c., consolidated into yearly statements.....	2,621

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of.....	1,928
Reports of collectors relative to illicit distillers disposed of.....	219
Accounts of revenue agents examined.....	800
Miscellaneous expense accounts examined.....	254
Railroad and income cases examined and reported on.....	20
Transcripts of books of leaf-tobacco dealers examined and abstracted.....	3,040
Quarterly returns of ordnance and ordnance stores in hands of collectors examined.....	74

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, collectors notified, and blank bonds prepared.....	16
Bonds of collectors recorded.....	25
Disbursing bonds recorded.....	23
Commissions of storekeepers, storekeepers and gaugers, gaugers and tobacco inspectors recorded and appointees notified.....	365
Bonds of storekeepers, storekeepers and gaugers, gaugers and tobacco inspectors examined.....	437
Assignments of storekeepers, storekeepers and gaugers, and gaugers recorded.....	6,879
Reports of inspecting officers on condition of service in collection districts examined and acted on.....	26
Reports of examining officers on condition of collectors' offices examined and acted on.....	479
Letters for entire Bureau received and registered.....	40,432
Letters briefed and filed.....	30,432
Aggregate number of letters mailed by the Bureau.....	60,747
Pages of letters mailed recorded.....	24,723
Press-copies of letters briefed, registered, and arranged for reference.....	42,724
Pages of miscellaneous copying.....	22,067
Blank forms prepared and issued.....	7,949,826
Blank books prepared and issued.....	14,479

WORK OF REVENUE AGENTS.

Thirty-five revenue agents have been employed during the past year: 1 as chief of division in this office, 24 in charge of divisions, 4 employed in examining collectors' accounts, and 6 in assisting agents in charge of divisions. Seventeen hundred and thirty-five violations of law have been reported by revenue agents during the year; 851 persons have been arrested on their information; property to the value of \$120,716.96 has been reported by them for seizure and for assessment for unpaid taxes; and penalties amounting to \$670,671.04 have been reported by them.

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

Aggregate salary of agents.....	\$78,852 00
Aggregate amount for traveling expenses.....	42,642 25
Stationery furnished agents.....	175 99
Transportation over Pacific railroads under orders from Treasury Department.....	1,176 25
Total.....	122,846 49

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1884, the sum of \$299,190 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at	\$6,000
One deputy commissioner, at	3,200
Two heads of division, at	2,500
Five heads of division, at	2,250
One superintendent of stamp agencies, at	2,100
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-five clerks, at	1,600
Thirty-six clerks, at	1,400
Twenty-four clerks, at	1,200
Fourteen clerks, at	1,000
Seventy-nine clerks, at	900
Two messengers, at	840
Fourteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of two hundred and forty-three persons.

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

MANUFACTURE OF PAPER.

During the fiscal year there has been manufactured by Messrs. S. D. Warren & Co., of Boston, under the contract entered into May 24, 1880, 492,709 pounds of paper for internal-revenue stamps. The rates paid were 11½ cents per pound for vegetable-sized paper and 12½ cents per pound for animal-sized.

On the 19th of September, 1882, a contract was made with the Fairchild Paper Company, of Boston, Mass., the rates being 10¾ cents per pound for vegetable-sized and 11¾ cents per pound for animal-sized paper. Orders for the manufacture of 210,000 pounds have been given under this new contract. The paper furnished has been of satisfactory quality, and orders have been promptly executed.

PRODUCTION OF STAMPS.

During the last fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, except stamps imprinted upon bank checks, which have been supplied by the Graphic Company, of New York City, and stamps upon foil wrappers for tobacco, which have been printed by John J. Crooke & Co., of New York. All work done by the Graphic Company and Messrs. Crooke & Co. is under the superintendence of this office.

NUMBER AND VALUE OF STAMPS ISSUED.

During the fiscal year stamps were received by this office from the printers and issued to collectors, agents, and purchasers as follows, viz:

Kind.	Number.	Value.
Stamps for distilled spirits, tax-paid	1,356,300	\$70,433,280 00
Stamps for distilled spirits, other than tax-paid	4,400,700	10,120 00
Stamps for distilled spirits, aggregate	5,757,000	70,443,400 00
Stamps for tobacco and snuff	251,198,715	31,086,953 00
Stamps for cigars and cigarettes	95,970,595	19,718,297 80
Stamps for fermented liquors and brewers' permits	57,665,920	17,423,167 50
Stamps for special taxes	787,050	10,428,200 00
Stamps for documents and proprietary articles	495,142,495	6,331,419 63
Total	906,521,775	155,431,437 99

All stamps delivered to this office by the Bureau of Engraving and Printing were, on their receipt, counted and placed in the vaults. The stamps issued were put up in 28,484 packages, 25,068 of which were shipped by registered mail and 3,416 by express, and were transported and delivered without loss. The officers of the Washington City post-office are hereby tendered the thanks of this office for the prompt and faithful manner in which the registered mail has been disposed of by them.

MATCH STAMPS SOLD.

AMOUNT of STAMPS SOLD to MATCH MANUFACTURERS DURING the FOLLOWING FISCAL YEARS, COMMISSIONS NOT DEDUCTED.

1876.....	\$2,849,524 00
1877.....	2,982,275 00
1878.....	3,064,574 00
1879.....	3,357,251 00
1880.....	3,561,300 00
1881.....	3,606,437 62
1882.....	3,274,258 00

STAMPS RECEIVED AND ISSUED FROM OCTOBER 4, 1877, TO JUNE 10, 1882.

STATEMENT showing NUMBER and VALUE of STAMPS RECEIVED and ISSUED by THE INTERNAL REVENUE BUREAU from OCTOBER 4, 1877, to JUNE 10, 1882, and BALANCE ON HAND JUNE 10, 1882.

Kind.	Stamps received from printers.		Stamps issued.		Stamps on hand June 10, 1882.	
	Number.	Value.	Number.	Value.	Number.	Value.
Tobacco, snuff, cigar, and cigarette.....	1,382,220,461	\$250,285,607 89	1,330,445,258	\$240,904,540 58	51,775,203	\$9,381,067 31
Tax-paid spirit.....	7,106,700	331,667,700 00	6,544,250	304,727,430 00	562,450	26,940,270 00
Special tax.....	3,612,850	50,973,270 00	3,557,760	49,764,770 00	55,090	1,208,500 00
Fermented liquors.....	222,720,824	66,389,831 67	212,363,844	63,048,890 00	10,356,980	3,340,941 67
Documentary and proprietary.....	164,601,474	3,234,687 13	149,114,884	2,869,123 77	15,486,590	365,563 36
Private die.....	744,978,133	8,629,881 94	661,662,052	7,659,630 11	83,316,081	970,251 83
Other than tax-paid spirit.....	18,613,500	No value.	17,016,800	No value.	1,596,700	No value.
Brewers' permits.....	490,400	No value.	450,800	No value.	39,600	No value.
Totals.....	2,544,344,342	711,180,978 63	2,381,155,648	668,974,384 46	163,188,694	42,206,594 17

NUMBER OF SPECIAL-TAX PAYERS.

The following table shows the number of persons who paid special taxes in each State and Territory during the special-tax year ended April 30, 1882. The amount of special taxes paid during the same period will be found on pages 145 to 151 of the tables accompanying this report:

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
Alabama	6	1,501	49		23				6,113	1	2		12	10	7,717
Arizona	2	830	20						1,029	1	1	27	9	10	1,029
Arkansas		855	22		10	3	1	1	4,420	5	2		8	6	5,333
California	114	9,373	293	3	313	40	2		11,661	7	29	230	265	28	22,358
Colorado	18	2,623	116		24	4			5,063		2	21	57	41	7,969
Connecticut	14	2,604	45		249	75	18		5,186	2	10	22	226	73	8,524
Dakota		946	32		16		1		2,369		1	25	18	12	3,420
Delaware	2	562	8		42		1		2,858	3	5	2	7	5	3,495
Florida		409	8		108	11			1,914		3		45	16	2,514
Georgia	12	2,151	52	1	31	1	1		8,741	13			25	17	11,045
Idaho	1	508	14						675		14	20	2	2	1,236
Illinois	117	11,094	250	4	864	54	11		26,408	21	56	117	296	137	39,429
Indiana	14	5,196	71		332	50	15	1	14,168	10	15	60	129	60	20,121
Iowa	7	4,104	55		224	2			12,558	4	5	93	321	54	17,428
Kansas	2	1,460	16		68		1		6,997	1	7	22	52	18	8,644
Kentucky	49	4,208	185	4	201	810	585		7,948	69	6	35	187	32	14,319
Louisiana	36	4,785	181		139	32		1	6,056	26	29	12	14	14	11,325
Maine		918	8		49				4,988		33		101	13	6,110
Maryland	63	4,848	150	1	594	100	44		9,247	18	10	73	123	39	15,310
Massachusetts	51	6,913	179	1	444	46			13,898	14	98	27	520	154	22,345
Michigan	15	5,066	49	1	372	11			14,021	9	48	135	308	90	20,125
Minnesota	8	2,898	30		94	1			6,609	2	4	112	96	25	9,879
Mississippi	8	1,831	33		2				6,399				87	15	8,375
Missouri	88	6,950	236	1	480	84	14	1	16,535	61	12	59	166	186	24,873
Montana	1	808	46		2				981			23	16	11	1,888
Nebraska	6	990	23		63				3,916		1	29	36	25	5,089
Nevada	1	812	14		1				970			31	16	2	1,847
New Hampshire	1	950	4		43				2,685		23	4	281	37	4,028

Number of special taxpayers—Continued.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
New Jersey.....	17	6,229	66	1	607	5			12,725	12	69	50	416	99	20,296
New Mexico.....		1,289	53						1,735		1	3	8	16	3,105
New York.....	267	27,200	812	3	3,456	390	1	2	49,885	84	328	339	2,297	355	85,419
North Carolina.....	9	1,556	35	1	21	150	94		7,328	235	97	1	23	9	9,559
Ohio.....	99	12,729	309	4	1,243	358	97	1	26,812	38	117	159	319	138	42,433
Oregon.....	4	983	31		9	14			1,947			35	39	28	3,090
Pennsylvania.....	210	16,259	399	1	3,183	297	194		39,794	28	173	303	756	217	61,814
Rhode Island.....	7	1,344	37		57	1			2,887		15	3	79	18	4,448
South Carolina.....	2	814	22		14				5,993	1	1	1	23	14	6,795
Tennessee.....	11	1,933	65	1	24	116	74	1	6,545	26	19	1	33	13	8,862
Texas.....	9	2,514	59		51	11		1	10,870	2	4	19	298	74	13,912
Utah.....	3	386	16		1				980			22	6	8	1,422
Vermont.....		426	1		21	2		1	2,060		12		50	7	2,580
Virginia.....	13	2,228	46	1	91	330	58		5,353	167	5	3	15	10	8,320
Washington.....	1	391	15		2				953			24	56	5	1,447
West Virginia.....	7	786	9		84	22	15		3,575	5		6	23	2	4,534
Wisconsin.....	31	5,275	66	1	342	39	7		10,567	5	28	219	140	39	16,759
Wyoming.....	2	235	11						360			4	2	2	616
Total.....	1,328	168,770	4,241	29	13,994	3,039	1,235	10	394,692	870	1,315	2,371	8,006	2,186	602,086

TOBACCO.

The total amount of collections from tobacco for the fiscal year ended June 30, 1882, was \$47,391,988.91. This amount includes the collections of internal-revenue taxes imposed upon imported manufactured tobacco, snuff, and cigars (in addition to customs duties); the taxes imposed on domestic manufactured tobacco, snuff, and cigars; the special taxes paid by manufacturers of tobacco, snuff, and cigars; the special taxes paid by dealers in leaf and dealers in manufactured tobacco; special taxes paid by peddlers of manufactured tobacco; and it also includes the receipt of money for export stamps sold to exporters of tobacco.

The collections from the several sources above-named for the last fiscal year exceed those of the fiscal year immediately preceding by the sum of \$4,536,997.60.

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, at 16 cents per pound	\$25,032,372 19
Manufactured tobacco, at 24 cents per pound	1,369 78
Snuff, at 16 cents per pound	778,650 87
Total for year ended June 30, 1882	25,812,392 84
Total for year ended June 30, 1881	23,522,470 63
Increase in collections on tobacco and snuff	2,289,922 21

Of this increase \$2,200,454.37 was on chewing and smoking tobacco, and \$89,467.84 on snuff.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars taxed at \$6 per thousand	\$18,245,852 37
Cigarettes taxed at \$1.75 per thousand	969,580 30
Cigarettes taxed at \$6 per thousand	2,989 80
Total collections for year ended June 30, 1882	19,218,422 47
Total collections for year ended June 30, 1881	17,088,706 00
Increase in collections from cigars and cigarettes	2,129,716 47

OTHER COLLECTIONS.

Receipts from export stamps sold year ended June 30, 1882	\$6,554 40
Receipts from export stamps sold year ended June 30, 1881	6,852 40
Decrease in sale of export stamps	298 00
Dealers in manufactured tobacco, year ended June 30, 1882	\$2,094,536 21
Dealers in manufactured tobacco, year ended June 30, 1881	1,976,071 55
Increase in collections from dealers in manufactured tobacco	118,464 66
Special taxes, manufacturers of tobacco and cigars in 1882	\$152,622 14
Special taxes, manufacturers of tobacco and cigars in 1881	151,442 57
Increase special taxes, manufacturers of tobacco and cigars	1,179 57
Special taxes, peddlers of tobacco, year ended June 30, 1882	\$22,875 22
Special taxes, peddlers of tobacco, year ended June 30, 1881	26,258 13
Decrease in collections from peddlers of tobacco	3,382 91
Dealers in leaf tobacco, year ended June 30, 1882	\$84,585 63
Dealers in leaf tobacco, year ended June 30, 1881	83,190 03
Increase in collections from dealers in leaf tobacco	1,395 60

COMPARISON WITH PRECEDING YEAR.

The above statement shows that the collections made during the fiscal year ended June 30, 1882, were in excess of those made during the fiscal year ended June 30, 1881, with two exceptions, to wit, export stamps, \$298.00, and peddlers, \$3,382.91, aggregating \$3,680.91. The increases were:

From specific taxes:	
Tobacco and snuff.....	\$2,289,922 21
Cigars and cigarettes.....	2,129,716 47
From special taxes:	
Dealers in manufactured tobacco.....	118,464 66
Manufacturers of tobacco and cigars.....	1,179 57
Dealers in leaf tobacco.....	1,395 60
Total increase of collections.....	\$4,540,678 51
Deduct decrease of collections.....	3,680 91
Net increase of collections.....	4,536,997 60

PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, ETC.

The production of tobacco, snuff and cigars for the fiscal year ended June 30, 1882, as shown from the several quantities removed for consumption on payment of tax, together with the quantities removed in bond for export, is as follows:

	Pounds.
Tobacco taxed at 16 cents per pound.....	156,452,326
Tobacco taxed at 24 cents per pound.....	5,707
Snuff taxed at 16 cents per pound.....	4,866,568
Total quantity removed for consumption.....	161,324,601
Tobacco and snuff removed for exportation.....	10,829,215
Total apparent production.....	172,153,816
Total apparent product, year ended June 30, 1881.....	157,699,876
Increase of production.....	14,453,940

PRODUCTION OF CIGARS AND CIGARETTES.

	Number.
Cigars, cheroots, &c. taxed at \$6 per thousand.....	3,040,975,395
Cigarettes taxed at \$1.75 per thousand.....	554,045,886
Cigarettes taxed at \$6 per thousand.....	498,300
Cigars removed in bond for export.....	3,451,995
Cigarettes removed in bond for export.....	64,001,500
Total product for fiscal year, 1882.....	3,662,973,076
Total product for fiscal year, 1881.....	3,290,404,915
Total increase of production.....	372,568,161

Of this increase 321,897,758 were cigars and 50,670,403 cigarettes.

TOBACCO AND SNUFF SOLD, EXPORTED, AND ON HAND.

	Pounds.
Tobacco and snuff sold during 1881.....	162,053,056½
Tobacco and snuff exported during 1881.....	7,825,646½
Tobacco and snuff on hand January 1, 1882.....	18,637,257
Total.....	188,515,960
Tobacco and snuff manufactured during 1881.....	172,467,238½
Accounted for in excess of manufacture.....	16,048,721½

MATERIALS USED.

The gross amount of materials used in the manufacture of tobacco and snuff and the loss in course of manufacture, for the calendar year 1881, has been as follows:

	Pounds.
Materials used in manufacturing tobacco and snuff	221,002,060 $\frac{3}{4}$
Tobacco and snuff manufactured and in process out of this material....	180,107,000 $\frac{1}{4}$

Difference or apparent loss on materials used	40,895,060 $\frac{1}{4}$
-----------------------------------------------------	--------------------------

This difference, itemized, is as follows:

	Pounds.
Scraps taken out of the leaf tobacco used	3,585,570
Stems taken out of the leaf tobacco used	32,192,354
Loss from dirt, dust, shrinkage, &c	5,117,136 $\frac{1}{4}$

Total of scraps and stems taken out and loss from dirt, shrinkage, &c.	40,895,060 $\frac{1}{4}$
------------------------------------------------------------------------	--------------------------

IMPORTED CIGARS.

The cigars imported during the fiscal year ended June 30, 1882, as given by the Bureau of Statistics, were as follows:

	Pounds.
Aggregate in quantity	802,872
Of this quantity there were exported.....	71,295
Leaving to be withdrawn for consumption	731,577
Allowing 13 $\frac{1}{4}$ pounds to the thousand as the weight of imported cigars, the number would be.....	54,190,889
Number withdrawn, 1881.....	40,092,667
Increase in number of cigars for the fiscal year, 1882.....	14,098,222

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The quantities of tobacco removed and unaccounted for, July 1, 1881, were as follows:

	Pounds.	Pounds.
Bonds in the hands of United States district attorneys....	17,094	
Tobacco, at 24 cents, removed under exportation bonds....	33,974	
Tobacco, at 24 cents, removed under transportation bonds...	126,312 $\frac{1}{4}$	
Tobacco, at 16 cents, removed under exportation bonds...	830,576 $\frac{3}{4}$	
Tobacco, at 16 cents, removed under transportation bonds...	102,515 $\frac{1}{4}$	
		1,110,472 $\frac{1}{4}$

The quantity of tobacco removed during the year ended June 30, 1882, was:

Tobacco and snuff, at 16 cents per pound tax	10,829,215 $\frac{5}{16}$	10,829,215 $\frac{5}{16}$
		11,939,688 $\frac{3}{8}$

The quantities of tobacco exported and accounted for during the year were:

	Pounds.	Pounds.
Tobacco, at 24 cents per pound tax.....	146,730 $\frac{1}{4}$	
Tobacco and snuff, at 16 cents per pound tax	10,596,650 $\frac{3}{8}$	
Tobacco, at 24 cents per pound tax (tax paid on deficiencies)	240	
Tobacco and snuff, at 16 cents per pound tax (tax paid on deficiencies).....	1,057	
		10,744,677 $\frac{1}{4}$

The quantities of tobacco remaining unaccounted for June 30, 1882, were:

	Pounds.	Pounds.
Bonds in the hands of United States district attorneys....	17, 094	
Tobacco, at 24 cents, removed under exportation bonds....	3, 481	
Tobacco, at 24 cents, removed under transportation bonds....	9, 835	
Tobacco and snuff, at 16 cents, removed under exportation bonds.....	1, 080, 127½	
Tobacco and snuff, at 16 cents, removed under transportation bonds	84, 473	
		1, 195, 010½
		<u>11, 939, 688½</u>

The quantity of tobacco removed from manufactories for exportation during the fiscal year ended June 30, 1882, is 143,083 pounds greater than that removed during the fiscal year ended June 30, 1881. The number of cigars is 725,920 greater; and of cigarettes is 26,338,440 greater. The number of cigarettes exported in 1882 exceeds the number exported in 1881 by 70 per cent.

In this connection I call attention to the following paragraph which appeared in my reports for 1880 and 1881, and renew the recommendation contained therein:

It, however, appears that in striking out a portion of section 3385 Revised Statutes, and substituting for the portion stricken out the amendatory provisions of the new law, the language of that part of section 3385 relied upon as authorizing the exportation of tobacco, snuff, and cigars by railroad cars and other land conveyances was, through inadvertence, not restored. I see no good reasons why the exportation of these articles under section 3385, as amended, should be confined to vessels, and I would therefore recommend that as early as possible in the next session of Congress the law be amended so as to clearly provide for the exportation of tobacco, snuff, and cigars by railroad or other land conveyances.

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

The number of cigars and cigarettes removed and unaccounted for to July 1, 1881, was:

	Number.	Number.
Cigars, at \$6 per M tax.....	81, 450	
Cigarettes, at \$1.75 per M tax.....	4, 153, 000	
		4, 234, 450

The number of cigars and cigarettes removed during the year ended June 30, 1882, was:

Cigars, at \$6 per M tax.....	3, 451, 995	
Cigarettes, at \$1.75 per M tax.....	64, 001, 500	
		67, 453, 495
		<u>71, 687, 945</u>

The number of cigars and cigarettes exported and accounted for during the year ended June 30, 1882, was:

	Number.	Number.
Cigars, at \$6 per M tax.....	3, 290, 895	
Cigarettes, at \$1.75 per M tax.....	63, 298, 000	
		66, 588, 895

The number of cigars and cigarettes remaining unaccounted for June 30, 1882, was:

Cigars, at \$6 per M.....	242, 550	
Cigarettes, at \$1.75 per M.....	4, 856, 500	
		5, 099, 050
		<u>71, 687, 945</u>

The following statement shows the quantities of tobacco (including snuff) removed for export in the last ten years, and the percentage of production:

Year.	Pounds of tobacco exported.	Percentage of production.
1873.....	10,110,045	8.59+
1874.....	10,800,927	9.11+
1875.....	9,179,316	7.13+
1876.....	9,434,485	7.87+
1877.....	11,335,046	8.88+
1878.....	10,581,744	8.89+
1879.....	11,034,951	8.62+
1880.....	9,808,409	6.71+
1881.....	10,686,132	6.61+
1882.....	10,829,215	6.29+

DATE OF BONDS REMAINING UNACCOUNTED FOR JUNE 30, 1882.

The years in which the bonds were given for the exportation of the tobacco, snuff, cigars, and cigarettes remaining unaccounted for by the evidence required by law for their cancellation on June 30, 1882, are as follows, viz:

Year.	Tobacco.	Cigars.	Cigarettes.
	<i>Pounds.</i>	<i>Number.</i>	<i>Number.</i>
1872.....	17,094		
1873.....			
1874.....			
1875.....	448		
1876.....	1,015		
1877.....	361		
1878.....	7,704		
1879.....	49,472		32,000
1880.....	62,965	10,500	6,000
1881.....	117,979	10,000	325,000
1882.....	937,972	222,050	4,493,500
Total.....	1,195,010	242,550	4,856,500

REVIEW OF TAXATION OF TOBACCO.

In June, 1872, a uniform tax of 20 cents a pound was imposed on all classes of manufactured tobacco except snuff, which was taxed at the rate of 32 cents a pound. In 1875 the uniform tax was increased from 20 to 24 cents a pound; and in March, 1879, the tax on all manufactured tobacco, including snuff, was reduced to 16 cents a pound. In 1875 the tax on cigars was increased from \$5 per thousand to \$6, and the tax on cigarettes from \$1.25 per thousand to \$1.75.

The following statement shows the collections from special and specific taxes on tobacco of all descriptions, including snuff, cigars, and cigarettes:

	Amount collected.
1873.....	\$34,386,303 09
1874.....	33,242,875 62
1875.....	37,303,461 88
1876.....	39,795,339 91
1877.....	41,106,546 92

	Amount collected.
1878	\$40,091,754 67
1879	40,135,002 65
1880	38,870,140 08
1881	42,854,991 31
1882	47,391,988 91
Aggregate collections	395,178,405 04
Average annual collections	39,517,840 50
Excess of collections in 1882 over average	7,874,148 41

The collections from tobacco of all descriptions, including snuff, and number of pounds thereof, have been as follows :

Years.	Collections.	Pounds.
1873	\$23,397,858 22	114,789,208
1874	21,938,955 59	107,502,548
1875	25,200,759 51	119,435,874
1876	26,755,780 20	107,063,516
1877	28,148,767 90	112,722,055
1878	26,383,872 30	105,500,736
1879	25,606,010 25	116,975,223
1880	21,804,763 74	132,309,527
1881	23,522,470 63	147,013,405
1882	25,812,392 84	161,324,601
Total	248,571,631 18	1,224,636,693

Average annual collections	\$24,857,163 12
Average annual quantity tobacco and snuff tax-paid	pounds 122,463,670

The collections from cigars, cheroots, and cigarettes, and number of cigars and cigarettes, have been as follows :

Years.	Collections.	Number.
1873	\$8,940,391 48	1,807,034,646
1874	9,333,592 24	1,886,697,498
1875	10,205,827 53	1,967,959,662
1876	11,105,272 15	1,906,227,982
1877	11,061,278 13	1,949,078,513
1878	11,719,226 39	2,070,253,337
1879	12,532,452 72	2,257,523,581
1880	14,922,088 88	2,776,511,615
1881	17,088,706 00	3,250,016,770
1882	19,218,422 47	3,595,419,581
Total	126,127,258 31	23,466,723,185

Average annual collections	\$12,612,725 83
Average number cigars tax-paid annually	2,346,672,320

The large increase since 1878 over the general average of the last ten years in the quantity of manufactured tobacco and numbers of cigars and cigarettes on which taxes have been collected is, in my opinion, to be attributed to two causes :

First. The improved condition of the times, whereby all are enabled to purchase tobacco or cigars who desire to do so.

Second. The supervision exercised over the entire industry and the increased vigilance of the various officers of the service in detecting and reporting all cases of fraud, and holding every man to a strict compliance with the law.

The amount collected during the last ten years in payment for export

stamps used on tobacco, snuff, and cigars, was \$68,910.30, being an average annual payment of \$6,891.03.

The aggregate amount paid for special-tax stamps by manufacturers and dealers in tobacco during the last ten years was \$20,410,605.25, being an average annual payment of \$2,041,060.52.

LEAF TOBACCO.

The annexed tables show that during the calendar year 1881 the number of pounds of leaf tobacco consumed in the manufacture of tobacco, snuff, cigars, cheroots, and cigarettes was as follows:

	Pounds.
Manufactured into tobacco and snuff.....	170, 079, 013
Made into cigars, cheroots, and cigarettes	66, 425, 279
Total leaf manufactured in 1881.....	236, 504, 292
Deduct imported leaf used.....	11, 102, 893
Domestic leaf used in 1881	225, 401, 399

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, the and the AGGREGATE QUANTITIES of the different kinds of MANUFACTURED REPORTS MADE to THIS OFFICE on FORM No. 146, by the INTERNAL

States and Territories.	Number of factories.	Leaf tobacco and other materials used in manufacturing tobacco and snuff.					
		Leaf used.	Stems used.	Stems used.	Licorice used.	Sugar used.	Other material used.
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arizona.....	4	4,195					
Arkansas.....	8	95,315½	1,569		3,365	10,757	249½
California.....	7	67,353½	6,755				
Connecticut.....	2		1,237				
Delaware.....	2	1,472,163	48	1,410	98	219	
Georgia.....	8	59,330	184		1,622	2,925	1,112
Illinois.....	23	9,584,154	322,034½	396,035	1,059,795½	1,408,291	490,352½
Indiana.....	9	61,936½	12,472½		1,019½	2,572	1,047
Iowa.....	2	283,774½	5,108	39,942	3,629	1,599	13,544
Kansas.....	1	36,363	6,686		83	500	27
Kentucky.....	60	8,720,592	168,136½	144	1,163,721	1,116,804½	493,697½
Louisiana.....	44	2,486,689½			20,984	11,576	4,796
Maryland.....	16	3,421,197	1,927,436½	599,485½	71,839½	82,938	193,794½
Massachusetts.....	10	758,047	20,082	11,670	73,021	83,714	13,785½
Michigan.....	9	3,572,823	223,471		235,433	573,192	418,389
Minnesota.....	1		2,704				
Missouri.....	70	18,505,348½	517,349	1,094,562	2,269,952	1,748,645½	500,199½
New Jersey.....	15	21,522,952½	690,082	301,799	2,452,979	2,134,869	919,357½
New York.....	72	14,409,915½	457,794½	142,958	1,741,021	1,109,512	710,351
North Carolina.....	188	16,280,526	197,539	151,011	427,184	188,831½	239,633½
Ohio.....	38	8,875,154½	126,676	386,478½	943,191	1,210,231½	493,472½
Pennsylvania.....	32	2,857,430	156,222	28,168	34,009	42,587	17,987½
South Carolina.....	2	59,692	2,343		1,875	204	
Tennessee.....	30	851,044	6,487		30,959½	21,369	1,542½
Texas.....	2	7,050½					
Virginia.....	177	52,790,536½	278,850	40,144	3,099,359½	2,452,555½	2,152,548
West Virginia.....	8	58,704	137,767		958	2,637	240
Wisconsin.....	7	3,236,726	32,592	567,019	60,499½	141,588	100,658
Total.....	847	170,079,013½	5,301,647½	3,760,825½	13,696,598	12,398,137½	6,766,785½

AGGREGATE QUANTITIES of LEAF TOBACCO and OTHER MATERIALS USED, TOBACCO produced during the calendar year ended December 31, 1881, as shown by the REVENUE COLLECTORS.

Leaf tobacco and other materials used in manufacturing tobacco and snuff.

Tobacco and snuff produced and in process of production.

Tobacco in process.	Total materials used.	Plug made.	Fine-cut made.	Smoking made.	Snuff made.	In process Jan. 1, 1882.	Total product.
Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1,776	5,971			2,552½		1,139	3,691½
8,908	120,164	90,036		1,551½		0,432	98,019½
27,298	101,406½		30	79,118½		17,367½	96,516
1,155	2,392			1,237		1,155	2,392
246,008	1,719,946	4,797			1,458,024	255,928	1,718,749
1,028½	66,201½	46,596		58½		1,160	47,814½
172,193	13,432,875½	5,297,017½	2,264,425	3,657,883½	33,565	218,246½	11,471,137½
50	79,097½	43,985		14,846½		537	59,368½
21,490	389,086½		24,780	317,465½		25,371	367,616½
	43,659	24,297		7,219		1,580	33,096
197,496	11,860,591½	7,015,593	1,224,051½	1,056,798½		202,064	9,498,506½
58,969½	2,583,015½	320,444½	1,305,702	218,129½		47,840½	1,939,228½
698,660½	6,995,354½	213,432	185,544	4,944,144½	310,373	637,131½	6,290,625½
74,274	1,034,593½	626,985		16,992½	54,826½	138,730½	837,534½
453,937	5,477,245		2,252,424	2,619,630		369,265	5,241,319
	2,704			2,704			2,704
315,720½	24,951,777	14,793,478½	340,061½	4,349,848	47,624½	485,704½	20,016,716½
2,175,625½	30,247,664½	16,413,458½	2,509,430½	2,999,998	1,762,897½	2,020,183½	25,705,967½
712,699½	19,284,251½	4,529,895½	4,820,412½	5,288,615½	93,451½	896,763½	15,629,138½
1,901,544½	19,386,269½	9,560,133½		5,247,454½	46,897½	743,124½	15,597,610
550,880	12,586,084	4,458,116½		3,700,195½	17,838½	493,144½	11,225,540½
326,316	3,462,719½	137,726½	768,054½	1,278,915½	667,074½	205,273	3,057,044½
	64,114	45,471				110	45,581
19,099	930,501	670,687½		20,276½	39	9,924	700,927
	7,050½			7,050½			7,050½
895,244½	61,709,238	43,925,784½		1,405,479½	6,609	751,014	46,088,886½
5,914	206,240	21,632		153,848½		3,111	178,591½
132,766	4,271,848½	1,038	663,292½	3,370,647½	3,186	107,462	4,145,626½
8,999,052½	221,002,060½	108,240,605½	18,914,452½	40,762,661½	4,549,519½	7,639,761½	180,107,000½

STATEMENT showing the PRODUCTION of CIGARS and CIGARETTES by STATES and TERRITORIES for the year ended December 31, 1881.

States and Territories.	Number of accounts reported.	Number of pounds of leaf used in manufacture of cigars.	Number of cigars reported manufactured.	Number of cigarettes reported manufactured.	Number of accounts in which deficiencies were found.	Number of cigars apparently deficient in production and cigar accounts.	Tax on cigars apparently deficient.	Apparent deficiencies in stamp accounts.
Alabama	32	37,037	1,340,375		14	\$2,735	\$496 41	
Arizona	2	964	39,900		1	1,960	11 76	
Arkansas	15	29,175	1,508,005		4	6,090	36 54	
California	239	3,201,138	137,786,645	6,785,710	24	223,290	1,339 74	\$17 70
Colorado	36	26,836	1,232,545		5	5,520	33 12	1 20
Connecticut	299	593,645	28,019,665		18	79,032	474 19	29 60
Dakota	15	11,899	621,400		3	2,410	14 46	70 12
Delaware	45	114,001	5,135,347		7	5,180	31 08	9 60
Florida	133	788,905	32,377,394	215,360	19	59,945	359 67	2 95
Georgia	34	73,370	2,685,000		15	343,795	2,062 77	50 60
Illinois	1,011	3,160,624	136,517,375	1,193,500	145	1,617,489	9,704 93	1,053 05
Indiana	413	1,036,272	47,800,483		98	1,366,117	8,196 70	256 95
Iowa	273	843,174	35,218,571		54	614,080	3,684 48	55 10
Kansas	109	280,770	12,138,504					
Kentucky	233	752,113	32,163,901		25	206,269	1,237 61	114 40
Louisiana	168	890,584	36,057,739	9,125,020	62	1,218,728	7,312 37	780 10
Maine	56	94,022	3,960,379		5	16,360	98 16	
Maryland	717	1,980,009	84,153,523	31,395,355	69	151,315	907 89	262 68
Massachusetts	540	1,668,346	69,436,311	3,079,180	47	240,401	1,442 41	4 20
Michigan	496	1,941,623	78,874,236		77	960,017	5,760 10	
Minnesota	107	406,756	16,850,826		16	122,670	736 02	4 20
Mississippi	3	1,153	42,100		2	4,120	24 72	5 00
Missouri	563	1,365,085	59,366,903	1,982,360	64	232,181	1,393 09	24 55
Montana	1	81	3,850					
Nebraska	68	135,807	5,902,089		20	128,470	770 82	
Nevada	1	540	18,050		1	3,550	21 30	
New Hampshire	45	64,351	3,083,345	165,500				
New Jersey	727	1,307,538	56,468,796	542,792	84	318,969	1,913 81	179 00
New Mexico	1	339	13,550					
New York	3,970	23,608,793	953,034,334	431,156,700	345	3,277,750	19,666 50	48,741 00
North Carolina	26	117,011	1,573,820	34,191,212	2	600	3 60	9 00
Ohio	1,479	5,964,185	262,023,017	4,282,376	116	655,179	3,931 07	1,828 00
Oregon	9	14,411	584,080		5	12,075	72 45	
Pennsylvania	3,956	12,450,486	555,949,256	706,300	131	716,784	4,300 70	172 40
Rhode Island	72	184,845	8,335,133		10	17,862	107 17	21 60
South Carolina	19	33,917	1,307,252		5	12,450	74 70	
Tennessee	33	75,538	3,167,240		2	1,600	9 60	3 60
Texas	54	120,319	4,672,603	240,200	18	306,875	1,841 25	284 35
Utah	2	6,523	225,250		1	36,350	218 10	
Vermont	16	60,445	2,380,633		3	18,895	113 37	
Virginia	132	754,107	22,669,345	69,498,590	14	39,335	236 01	45 30
West Virginia	111	737,543	37,749,885		7	67,550	405 30	
Washington	3	2,486	100,260		2	4,955	29 73	
Wisconsin	376	1,488,963	63,174,008		35	178,216	1,069 30	19 50
Total	16,640	66,425,279	2,805,769,926	594,560,155	1,575	13,357,169	80,143 00	54,045 75

NOTE.—In all of the above cases of apparent deficiencies, either in the production or stamp accounts, the manufacturers have been called upon to show cause why the taxes should not be assessed, and on their failure to furnish satisfactory explanations assessments have been made.

STATEMENT of the AMOUNT of TOBACCO and SNUFF MANUFACTURED in the year 1881; the AMOUNT SOLD and EXPORTED, and REMAINING on HAND UNSOLD at the CLOSE of the YEAR; the AMOUNT of STAMPS USED to COVER the SALES, and the AMOUNT of LEAF TOBACCO and SCRAPS on HAND in the FACTORIES at the CLOSE of the YEAR.

States and Territories.	Tobacco and snuff manufactured in 1881.	Tobacco and snuff on hand unsold January 1, 1882.	Tobacco and snuff exported untaxed in 1881.	Tobacco and snuff sold in 1881.	Amount of stamps attached to sales in 1881.	Leaf tobacco on hand in the factories January 1, 1882.	Scraps on hand in the factories January 1, 1882.
	Pounds.	Pounds.	Pounds.	Pounds.		Pounds.	Pounds.
Arizona	2,552½			2,552½	\$408 00	5,310	653
Arkansas	91,587½	42,225		92,412½	14,786 00	27,601	2,911
California	79,148½		10,311	69,722½	11,155 56	22,168	3,634
Connecticut	1,237	530		925	148 00		3,770
Delaware	1,462,821	98,839		1,440,957½	230,553 22	1,617,791	
Georgia	46,654½	49,701		54,902½	8,784 42	3,548	2,159
Illinois	11,252,891½	429,816	520	11,205,801½	1,792,928 20	3,470,066	258,788
Indiana	58,831½	17,235		50,046½	8,103 40	9,880	6,490
Iowa	342,245½	16,630		338,624½	54,179 96	22,200	2,769
Kansas	31,516	14,026		30,329½	4,852 74	7,229	727
Kentucky	9,296,442½	574,061	483	9,341,338½	1,494,614 16	1,999,439	94,533
Louisiana	1,891,388½	228,942	3,163	1,874,079½	299,852 70	588,241	17,210
Maryland	5,653,493½	395,177	40,574	5,632,631½	901,221 02	3,357,928	376,610
Massachusetts	698,804½	443	4,666	693,877	111,020 32	171,676	3,254
Michigan	4,872,054	2,214	1,588	4,868,243½	778,918 96	1,976,040	181,613
Minnesota	2,704	1,274		1,430	228 80		350
Missouri	19,531,012½	1,537,534		19,481,286½	3,117,005 90	6,171,868	32,367
New Jersey	23,685,784½	15,060	50,395½	23,659,427	3,785,508 32	3,216,171	468,261
New York	14,732,375	142,548	517,640½	14,221,274	2,275,403 84	6,536,787	284,938
North Carolina	14,854,485½	4,481,393	12,758½	13,484,846½	2,157,575 46	5,107,895	168,712
Ohio	10,732,396½	122,427	300	10,743,220½	1,718,915 30	2,317,653	112,104
Pennsylvania	2,851,771½	108,352	2,801	2,838,850½	454,216 04	855,928	70,991
South Carolina	45,471	30,274		27,489	4,398 24	236	1,605
Tennessee	691,003	382,024		610,811	97,729 76	168,127	19,132
Texas	7,050½			7,050½	1,128 08	1,887	
Virginia	45,337,872½	9,917,110	7,180,446	37,064,082½	5,930,253 16	6,180,135	685,789
West Virginia	175,430½	6,851		179,452½	28,712 44	19,716	94,966
Wisconsin	4,038,164½	22,271		4,036,791½	645,886 68	1,244,444	27,892
Total	172,467,238½	18,637,257	7,825,646½	162,053,056½	25,928,489 08	45,099,064	2,922,228

NOTE.—From the above statements, compiled from the returns on Form 146, as given by the collectors, it appears that 16,048,721½ pounds of manufactured tobacco and snuff, representing a tax of \$2,567,795.44, are accounted for in 1881, which had been manufactured in former years

DISTILLED SPIRITS AND MALT LIQUORS.

The quantity of spirits (105,853,161 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1882, was less than the production of the previous year (117,728,150 gallons) by 11,874,989 gallons.

The decrease in production for the fiscal year 1882 as compared with the production for the fiscal year 1881 is distributed among the different varieties known to the trade as follows:

Decrease in production of—		Gallons.
Bourbon whisky		4,056,948
Rye whisky		706,832
Alcohol		7,787,298
Rum		414,422
High wines		3,401,202
Total		16,366,702
Increase in production of—		Gallons.
Gin		19,538
Pure neutral or cologne spirits		4,314,685
Miscellaneous		157,490
Net decrease		11,874,989

QUANTITY OF SPIRITS RECTIFIED.

The following statement shows the number of proof-gallons of spirits rectified in the United States during the year ended April 30, 1882, by collection districts:

Alabama	108,466.50	Kansas	11,370.71
Arizona	25,680.50	Second district, Kentucky ..	86,513.00
First district, California ..	1,912,841.29	Fifth district, Kentucky ..	1,152,874.04
Fourth district, California ..	188,841.00	Sixth district, Kentucky ..	4,220,072.52
Colorado	119,051.56	Seventh district, Kentucky ..	9,291.00
First district, Connecticut ..	38,519.28	Louisiana	1,090,968.31
Second district, Connecticut ..	153,254.09	Third district, Maryland ..	3,870,056.17
Delaware	39,144.50	Fourth district, Maryland ..	9,898.50
Second district, Georgia ..	323,872.00	Third district, Massachusetts ..	1,766,238.11
Third district, Georgia ..	720,536.00	Fifth district, Massachusetts ..	29,333.00
Idaho	8,204.50	Tenth district, Massachusetts ..	3,797.50
First district, Illinois	4,655,653.67	First district, Michigan ..	299,891.00
Second district, Illinois ..	8,221.66	Fourth district, Michigan ..	33,843.25
Fourth district, Illinois ..	191,553.50	First district, Minnesota ..	10,971.77
Fifth district, Illinois ..	823,255.00	Second district, Minnesota ..	228,253.65
Eighth district, Illinois ..	11,707.00	First district, Missouri ..	3,622,993.74
Thirteenth district, Illinois ..	59,091.00	Fourth district, Missouri ..	322.50
First district, Indiana	16,580.50	Sixth district, Missouri ..	371,593.50
Fourth district, Indiana ..	51,878.00	Montana	1,380.50
Sixth district, Indiana ..	17,368.87	Nebraska	116,165.00
Seventh district, Indiana ..	38,355.50	Nevada	7,121.50
Tenth district, Indiana ..	50,821.50	New Hampshire	14,030.00
Second district, Iowa	5,232.00	First district, New Jersey ..	1,968.00
Third district, Iowa	65,144.00		
Fourth district, Iowa	44,373.50		

Third district, New Jersey	31, 134. 42	Oregon	64, 803. 00
Fifth district, New Jersey	121, 266. 50	First district, Pennsylv-	
New Mexico		ania	7, 478, 723. 65
First district, New York	1, 200, 709. 75	Eighth district, Pennsylv-	
Second district, New York	6, 802, 236. 05	ania	161, 853. 90
Third district, New York	702, 828. 34	Ninth district, Pennsylv-	
Eleventh district, New		ania	96, 016. 00
York	980. 50	Twelfth district, Pennsylv-	
Fourteenth district, New		ania	119, 549. 00
York	444, 322. 90	Fourteenth district, Penn-	
Fifteenth district, New		sylvania	9, 432. 48
York	21, 968. 00	Nineteenth district, Penn-	
Twenty-first district, New		sylvania	10, 405. 50
York	51, 828. 19	Twenty-second district,	
Twenty-fourth district, New		Pennsylvania	913, 002. 25
York	201, 420. 00	Twenty-third district,	
Twenty-sixth district, New		Pennsylvania	27, 679. 00
York	9, 986. 00	Rhode Island	35, 169. 00
Twenty-eighth district,		South Carolina	20, 500. 50
New York	452, 661. 45	Fifth district, Tennessee	277, 117. 00
Thirtieth district, New		First district, Texas	208, 162. 50
York	671, 981. 00	Third district, Texas	8, 615. 00
Fourth district, North Caro-		Fourth district, Texas	270. 50
lina	29, 183. 00	Utah	29, 718. 00
Sixth district, North Caro-		Second district, Virginia	222, 906. 50
lina	38, 926. 50	Third district, Virginia	367, 711. 50
First district, Ohio	10, 541, 030. 08	Sixth district, Virginia	94, 935. 00
Third district, Ohio	48, 815. 50	First district, West Vir-	
Fourth district, Ohio	17, 661. 98	ginia	68, 854. 00
Seventh district, Ohio	41, 772. 97	First district, Wisconsin	1, 245, 169. 73
Tenth district, Ohio	345, 290. 02	Second district, Wisconsin	36, 313. 00
Eleventh district, Ohio	26, 524. 50	Third district, Wisconsin	31, 266. 50
Fifteenth district, Ohio	18. 60		
Eighteenth district, Ohio	466, 089. 50	Total	59, 810, 407. 45

The following statement shows the number of proof-gallons of spirits rectified in the United States during the year ended April 30, 1882, by States and Territories:

Alabama	108, 466. 50	Nebraska	116, 165. 00
Arizona	25, 630. 50	Nevada	7, 121. 50
California	2, 101, 682. 29	New Hampshire	14, 030. 00
Colorado	119, 051. 56	New Jersey	154, 368. 92
Connecticut	191, 773. 37	New Mexico	
Delaware	39, 144. 50	New York	10, 560, 922. 18
Georgia	444, 408. 00	North Carolina	68, 109. 50
Idaho	8, 204. 50	Ohio	11, 487, 203. 15
Illinois	5, 749, 481. 83	Oregon	64, 803. 00
Indiana	175, 004. 37	Pennsylvania	8, 816, 661. 78
Iowa	114, 749. 50	Rhode Island	35, 169. 00
Kansas	11, 370. 71	South Carolina	20, 500. 50
Kentucky	5, 468, 750. 56	Tennessee	277, 117. 00
Louisiana	1, 090, 968. 31	Texas	217, 048. 00
Maryland	3, 879, 954. 67	Utah	20, 718. 00
Massachusetts	1, 799, 372. 61	Virginia	665, 553. 00
Michigan	333, 734. 25	West Virginia	68, 854. 00
Missouri	3, 994, 909. 74	Wisconsin	1, 312, 749. 23
Minnesota	239, 225. 42		
Montana	7, 380. 50	Total	59, 810, 407. 45

OPERATIONS AT DISTILLERY WAREHOUSES.

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents per gallon tax, placed in distillery warehouses during the fiscal year ended June 30, 1882, the quantity withdrawn there-

from during the year, and the quantity remaining therein at the beginning and close of the year:

	Taxable gallons.
1. Quantity of distilled spirits actually remaining in warehouse July 1, 1881.....	64,648,111
2. Quantity of distilled spirits not actually in warehouse claimed to have been lost by casualty.....	204,075
3. Quantity of distilled spirits withdrawn for exportation, proofs of landing not received.....	15,045,619
4. Quantity of distilled spirits withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	65,516
5. Quantity of distilled spirits produced from July 1, 1881, to June 30, 1882.....	105,853,161
Total.....	185,816,482
6. Distilled spirits withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed).....	70,749,880
7. Distilled spirits exported, proofs of landing received.....	14,259,410
8. Distilled spirits allowed for loss by casualty.....	139,377
9. Distilled spirits withdrawn for scientific purposes and for the use of the United States.....	14,048
10. Distilled spirits allowed for loss by leakage or evaporation in warehouse.....	1,231,336
11. Distilled spirits allowed for loss by leakage in transportation for export, &c.....	35,361
12. Distilled spirits withdrawn for transfer to and received at manufacturing warehouse.....	242,574
13. Distilled spirits withdrawn for exportation, proofs of landing not received.....	8,838,193
14. Distilled spirits withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	35,928
15. Distilled spirits not actually in warehouse, claimed to have been lost by casualty.....	307,730
16. Distilled spirits actually remaining in warehouse June 30, 1882.....	89,962,645
Total.....	185,816,482

The quantity of spirits, 89,962,645 gallons, actually remaining in warehouse June 30, 1882, is the quantity as shown by the original gauge of each package.

The quantity of spirits withdrawn from distillery warehouses for exportation during the year was 8,092,725 gallons.

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

The quantity of spirits, 1,231,336 gallons, reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of the actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880. It is noted that in most cases the quantity allowed by the law has covered the entire loss, so that the above quantity is believed to indicate almost the entire loss in warehouse on the spirits withdrawn during the year, except in cases of casualty, and may be safely used as a factor in computing probable losses on spirits in distillery warehouses.

The leakage allowed during June, 1880, was 75,834 gallons, and the quantity allowed during the year ended June 30, 1881, was 811,466 gallons, making the total allowances to July 1, 1882, 2,118,636 gallons.

In the consideration of a bill to amend the laws relating to the entry of distilled spirits in distillery warehouses and special bonded warehouses, and the withdrawal of the same therefrom (H. R. 5656, Forty-

seventh Congress, first session), the question arose as to whether the allowances for leakage authorized by section 17 of the act of May 28, 1880, were adequate or excessive.

In order to assist in determining the question, a large number of gaugers' reports of withdrawals of spirits from warehouse was examined. The examination showed that under ordinary conditions the quantity lost was oftener less than the maximum allowance than more than the maximum allowance. The average losses in cold warehouses were found to be uniformly less than the maximum allowances. In heated warehouses, however, the average loss was sometimes found to be greater. Upon examination of gaugers' reports, selected at random, covering spirits withdrawn from cold warehouses, it was found that the average actual loss as to 164 packages withdrawn within sixty days after deposit in warehouse, *i. e.*, during the first period named in the law, was .96 of the maximum allowed by the law; the loss as to 146 packages withdrawn during the second period was .37 of the maximum allowance; as to 71 packages withdrawn during the third period, the loss was .53 of the maximum; as to 96 packages withdrawn during the fourth period, the loss was .69 of the maximum; as to 131 packages withdrawn during the fifth period, the loss was .78 of the maximum; as to 128 packages withdrawn during the sixth period, the loss was .75 of the maximum; as to 99 packages withdrawn during the seventh period, the loss was .71 of the maximum; as to 94 packages withdrawn during the eighth period, the loss was .60 of the maximum; as to 179 packages withdrawn during the ninth period, the loss was .65 of the maximum; as to 167 packages withdrawn during the tenth period, the loss was .68 of the maximum; as to 144 packages withdrawn during the eleventh period, the loss was .61 of the maximum; as to 85 packages withdrawn during the twelfth period, the loss was .66 of the maximum; as to 192 packages withdrawn during the thirteenth period, the loss was .70 of the maximum; and as to 421 packages withdrawn during the fourteenth and last period, the average loss was .76 of the maximum.

Very few withdrawals of spirits less than ten months old were found to have been made from heated warehouses, and the average losses as to these few cases did not vary materially from those occurring in cold warehouses. As to 207 packages withdrawn from heated warehouses during the sixth period named in the law (eleven and twelve months), the average loss was .87 of the maximum; as to 217 packages withdrawn during the seventh period, the average loss was .94 of the maximum; as to 92 packages withdrawn during the eighth period, the average loss was .86 of the maximum; as to 23 packages withdrawn during the ninth period, the average loss was 1.00 of the maximum; as to 179 packages withdrawn during the tenth period, the average loss was .80 of the maximum; as to 92 packages withdrawn during the eleventh period, the average loss was .87 of the maximum; as to 43 packages withdrawn during the twelfth period, the average loss was .81 of the maximum; as to 43 packages withdrawn during the thirteenth period, the average loss was .90 of the maximum; and as to 379 packages withdrawn during the fourteenth period, the average loss was .91 of the maximum allowed by law.

LOSS OF SPIRITS BY CASUALTIES.

During the fiscal year 1882 there were reported as lost by fire and other casualties, while stored in warehouse, 257,016 taxable gallons of

spirits, or about fifteen ten-thousandths of the entire quantity of spirits (170,501,272 gallons) handled in the several distillery warehouses in the United States during that period. The loss so reported is distributed among the several kinds of spirits as follows:

	Gallons.
Bourbon whisky	145,239
Rye whisky	32,964
Alcohol	10,557
High wines	116
Miscellaneous	68,140
Total	257,016

Of this quantity 167,890 gallons were destroyed by fire in one warehouse, and 57,674 gallons were destroyed by the falling of patent ricks in two other warehouses, making a loss of 225,564 gallons through three casualties.

EXPORTATION OF SPIRITS.

The following statements show the quantities of spirits withdrawn for export during the last two fiscal years:

WITHDRAWN IN 1881.

Districts.	Bourbon whisky.	Rye whisky.	Rum.	High wines.	Pure, neu- tral, or cologne spirits.	Alcohol.	Aggregate.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 California				180			180
1 Illinois					180,217	1,233,804	1,414,021
3 Illinois						847,019	847,019
5 Illinois					289,886	5,447,659	5,737,545
8 Illinois						2,825,906	2,825,906
1 Indiana						85,692	85,692
4 Indiana					4,212	42,575	46,787
7 Indiana	3,482					809,028	812,510
2 Iowa						961,432	961,432
5 Iowa						1,005,209	1,005,209
5 Kentucky	2,130						2,130
6 Kentucky	4,452						4,452
7 Kentucky	1,457						1,457
3 Maryland		1,242					1,242
3 Massachusetts			269,332				269,332
5 Massachusetts			591,602				591,602
1 Missouri						28,221	28,221
Nebraska						772,171	772,171
1 New York					7,909		7,909
1 Ohio	702	273			6,078	316,373	323,426
3 Ohio						145,509	145,509
6 Ohio	963	975					1,938
22 Pennsylvania		2,212					2,212
1 Wisconsin						33,580	33,580
Total	13,186	4,702	860,934	180	488,302	14,554,172	15,921,482

COMMISSIONER OF INTERNAL REVENUE.

111

WITHDRAWN IN 1882.

Districts.	Bourbon whisky.	Rye whisky.	Rum.	High wines.	Pure, neu- tral, or cologne spirits.	Alcohol.	Gin.	Aggregate
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 California				575	2, 004			2, 579
1 Illinois					84, 224	470, 832		555, 056
3 Illinois						355, 330		355, 330
5 Illinois	11, 144				214, 579	3, 082, 049	161	3, 307, 933
8 Illinois				7		977, 517		977, 517
4 Indiana						152, 967		152, 967
7 Indiana	171				13, 614*	231, 962		245, 747
2 Iowa					1, 082	286, 622		287, 704
5 Iowa						370, 532		370, 532
2 Kentucky	2, 209							2, 209
5 Kentucky	10, 116	200						10, 316
6 Kentucky	3, 591							3, 591
7 Kentucky	4, 023	2, 907						6, 930
8 Kentucky	209							209
3 Maryland		40						40
3 Massachusetts			96, 373					96, 373
5 Massachusetts			448, 518					448, 518
1 Missouri	515				3, 412	11, 093		15, 020
6 Missouri						153, 338		153, 338
Nebraska	602				6, 467	165, 552		172, 621
1 New York	439†						176	615
1 Ohio						553, 406		553, 406
3 Ohio						373, 266		373, 266
22 Pennsylvania		406						406
23 Pennsylvania		502						502
Total	33, 019	4, 055	544, 891	575	325, 382	7, 184, 466	337	8, 092, 725

* 13,614 "Miscellaneous" on 61 a.

† 439 "Miscellaneous" on 61 a.

The following figures show the increase or decrease as to the various kinds of spirits exported in the year 1882 as compared with the year 1881:

	Gallons.
Decrease in alcohol	7, 369, 712
Decrease in rum	316, 043
Decrease in pure or neutral spirits	162, 920
Decrease in rye whisky	647

Total decrease 7, 849, 322

	Gallons.
Increase in bourbon whisky	19, 833
Increase in high wines	395
Increase in gin	337

Total increase 20, 565

Net decrease 7, 828, 757

SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES UPON PAYMENT OF TAX.

	Gallons.
The quantity of spirits withdrawn from distillery warehouses upon payment of tax was in 1882	70, 730, 180
And was in 1881	67, 372, 575

Increase 3, 357, 605

This increase is distributed as follows:

	Gallons.
Bourbon whisky	897, 088
Rye whisky	780, 111

	Gallons.
Gin.....	66,607
Pure, neutral, or cologne spirits.....	3,895,015
Miscellaneous.....	1,332,708
Total increase.....	6,971,529
	Gallons.
Decrease in withdrawals of high wines.....	3,224,977
Decrease in withdrawals of alcohol.....	373,715
Decrease in withdrawals of rum.....	15,232
Total decrease.....	3,613,924
Net increase in withdrawals upon payment of tax.....	3,357,605

**SPIRITS WITHDRAWN FROM WAREHOUSES FOR SCIENTIFIC PURPOSES,
AND FOR USE OF THE UNITED STATES.**

The quantity of alcohol withdrawn free of tax from distillery warehouses for the use of colleges and other institutions of learning in the preservation of specimens of natural history in their several museums, or for use in their chemical laboratories, and of spirits of various kinds for use of the United States, amounted during the year to 14,048 gallons, or 10,854 gallons less than the quantity withdrawn during the previous year.

**SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WARE-
HOUSES.**

The quantity of spirits withdrawn free of tax from distillery warehouses for transfer to warehouses established at ports of entry for the manufacture of certain articles exclusively for exportation (see sec. 3433 R. S., and sec. 14, act of May 28, 1880), amounted during the year to 213,322 gallons, or 7,494 gallons more than the quantity withdrawn during the preceding year. The spirits withdrawn consisted of two varieties, as follows:

	Gallons.
Alcohol.....	163,556
Pure neutral or cologne spirits.....	49,766
Total.....	213,322

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

In my report for the year ended June 30, 1879, it was shown that the quantity (19,212,470 gallons) in warehouses June 30, 1879, exceeded the quantity in warehouse at the close of any preceding fiscal year. This quantity, however, was much exceeded by the quantity (31,363,869 gallons) remaining in warehouse June 30, 1880, which latter quantity is more than doubled by the quantity (64,648,111 gallons) in warehouse June 30, 1881, and more than trebled by the quantity (89,962,645 gallons) in warehouse June 30, 1882.

The following table shows the quantity remaining in distillery warehouses at the close of each of the thirteen fiscal years during which spirits have been stored in such warehouses:

	Gallons.
Quantity remaining June 30, 1869.....	16,635,166
Quantity remaining June 30, 1870.....	11,671,886
Quantity remaining June 30, 1871.....	6,744,360
Quantity remaining June 30, 1872.....	10,103,392
Quantity remaining June 30, 1873.....	14,650,148
Quantity remaining June 30, 1874.....	15,575,224

	Gallons.
Quantity remaining June 30, 1875.....	13, 179, 596
Quantity remaining June 30, 1876.....	12, 595, 850
Quantity remaining June 30, 1877.....	13, 091, 773
Quantity remaining June 30, 1878.....	14, 088, 773
Quantity remaining June 30, 1879.....	19, 212, 470
Quantity remaining June 30, 1880.....	31, 363, 869
Quantity remaining June 30, 1881.....	64, 648, 111
Quantity remaining June 30, 1882.....	89, 962, 645

WITHDRAWALS OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1, 1881, which was withdrawn during the year ended June 30, 1882, is shown in the following tabular statement:

Product of the month of—	In warehouse July 1, 1881.	Withdrawn dur- ing year ended June 30, 1882.	Remaining in warehouse June 30, 1882.
1878.	Gallons.	Gallons.	Gallons.
Months prior to June.....	4, 387	4, 387	
June.....	31, 496	31, 496	
July.....	13, 386	13, 386	
August.....	5, 815	5, 815	
September.....	10, 651	10, 651	
October.....	37, 692	37, 692	
November.....	113, 832	113, 832	
December.....	191, 975	191, 975	
1879.			
January.....	299, 853	299, 853	
February.....	379, 408	379, 408	
March.....	442, 079	442, 079	
April.....	557, 035	557, 035	
May.....	626, 089	610, 824	15, 265
June.....	424, 662	252, 644	172, 018
July.....	207, 023	112, 878	94, 145
August.....	134, 606	75, 913	58, 693
September.....	193, 017	85, 860	107, 157
October.....	367, 481	162, 740	204, 741
November.....	645, 835	250, 096	395, 739
December.....	1, 081, 193	429, 685	651, 508
1880:			
January.....	1, 453, 477	486, 968	966, 509
February.....	1, 723, 312	529, 303	1, 194, 009
March.....	2, 316, 138	728, 537	1, 587, 601
April.....	2, 648, 272	775, 570	1, 872, 702
May.....	2, 715, 802	775, 085	1, 940, 717
June.....	2, 335, 213	749, 374	1, 585, 839
July.....	1, 409, 677	547, 122	1, 062, 555
August.....	535, 837	140, 984	394, 853
September.....	891, 462	238, 534	652, 928
October.....	2, 001, 096	363, 865	1, 637, 231
November.....	3, 087, 746	560, 281	2, 527, 465
December.....	4, 300, 870	752, 108	3, 548, 262
1881.			
January.....	4, 329, 474	722, 455	3, 607, 019
February.....	4, 815, 051	912, 555	3, 902, 496
March.....	6, 121, 991	1, 130, 714	4, 991, 277
April.....	6, 397, 188	1, 167, 008	5, 230, 180
May.....	6, 287, 056	1, 102, 471	5, 184, 585
June.....	5, 510, 934	1, 149, 058	4, 361, 876
Total.....	64, 648, 111	16, 700, 741	47, 947, 370

INCREASE OF SPIRITS IN WAREHOUSE.

More than seven-tenths of the spirits remaining in warehouse June 30, 1882 (63,011,282 gallons out of 89,962,645 gallons) was bourbon

whisky. There was an increase in the quantity in warehouse June 30, 1882, over the quantity in warehouse June 30, 1881, of 25,314,534 gallons, distributed among all kinds known to the trade, except alcohol, as follows:

	Gallons.
Increase in bourbon whisky	19,435,406
Increase in rye whisky	4,742,724
Increase in rum	19,594
Increase in gin	4,554
Increase in high wines	25,289
Increase in pure neutral, or cologne, spirits	560,740
Increase in miscellaneous	581,687
	<hr/> 25,369,994
Less decrease in alcohol	55,460
Net increase	<hr/> 25,314,534

SPIRITS REMOVED IN BOND FOR EXPORT.

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

Year.	Taxable (proof) gallons ex-ported.	Percentage of production.
1873.....	2,358,630	3.45+
1874.....	4,060,160	5.90+
1875.....	587,413	0.96+
1876.....	1,308,900	2.25+
1877.....	2,529,528	4.22+
1878.....	5,499,252	9.80+
1879.....	14,837,581	20.63+
1880.....	16,765,666	18.55+
1881.....	15,921,482	13.52+
1882.....	8,092,725	7.04+

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST FOUR MONTHS OF PRESENT FISCAL YEAR.

Following is a statement showing, by districts, the number of gallons of each kind of spirits removed for export during the first four months of the present fiscal year:

Districts.	Alcohol.	Pure, neu-tral, or cologne spirits.	Rum.	Bourbon whisky.	Rye whisky.	Miscellane-ous.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
First California.....		2,289				a 237
Fifth Illinois.....	30,388					
Seventh Indiana.....	17,136					b 2,576
Second Kentucky.....				878		
Fifth Kentucky.....				1,189	588	
Sixth Kentucky.....				2,446		
Seventh Kentucky.....				694		
Third Maryland.....					11,230	
Third Massachusetts.....			71,663			
Fifth Massachusetts.....			337,868			
Twenty-second Pennsylvania.....					10,619	
Twenty-third Pennsylvania.....					3,772	
Total.....	47,524	2,289	409,531	5,207	26,209	2,813

a Wheat whisky.

b High-proof spirits.

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight, during the fiscal year ended June 30, 1882, by collection districts:

Districts.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Arkansas				200	31+	6,250	6,250
First California	460	250	115,000	15,747	114+	1,801,950	1,916,950
First Connecticut	107	250	26,750				26,750
Second Connecticut				10	100	1,000	1,000
Second Georgia	287	355	101,885	1,949	92	179,308	281,193
Third Georgia	21	110	2,310	169	70	11,830	14,140
Idaho				350	50	17,500	17,500
First Illinois	8,424	282+	2,378,900				2,378,900
Second Illinois							
Third Illinois	1,228	155+	191,436				191,436
Fourth Illinois	967	250+	241,750				241,750
Fifth Illinois	19,004	210+	4,001,500	1,600	121	193,600	4,195,100
Eighth Illinois	3,160	218	688,880	2,688	116	311,808	1,000,688
Thirteenth Illinois				2,000	100	200,000	200,000
First Indiana				200	120	24,000	24,000
Fourth Indiana	3,195	212+	680,398	9,121	127+	1,158,895	1,839,293
Sixth Indiana	912	144+	132,128	662	185+	122,527	254,655
Seventh Indiana	1,500	206	309,000				309,000
Eleventh Indiana				15	100	1,500	1,500
Second Iowa	440	209+	92,000	1,000	150	150,000	242,000
Fifth Iowa	1,200	307	368,400				368,400
Kansas				908	61+	56,120	56,120
Second Kentucky	3,283	202+	664,778	3,715	114+	425,090	1,089,868
Fifth Kentucky	13,300	172+	2,294,805	3,833	110+	425,213	2,720,018
Sixth Kentucky	2,771	224+	623,070	3,504	137+	480,697	1,103,767
Seventh Kentucky	4,101	194+	798,896	1,540	140+	215,800	1,014,696
Eighth Kentucky	1,275	334+	427,000	2,050	197+	405,000	832,000
Ninth Kentucky	245	200	49,000	95	77+	7,350	56,350
Tenth Maryland	27	205+	5,550	602	116+	70,332	75,882
Tenth Massachusetts	180	333+	60,000	8	300	2,400	62,400
Fourth Missouri				242	86+	20,932	20,932
Sixth Missouri	1,000	200	200,000	650	94+	61,275	261,275
Nebraska	1,577	225	354,825	33	60+	1,980	356,805
Third New Jersey	151	300	45,300				45,300
First New York	200	425	85,000				85,000
Thirtieth New York	1,233	235	289,755				289,755
Fourth North Carolina	13	100	1,300	224	52+	11,650	12,950
Fifth North Carolina	125	63+	7,975	1,781	115	204,815	212,790
Sixth North Carolina	800	85+	68,000	3,750	98	367,500	435,500
First Ohio	7,092	222+	1,574,424	11,548	129	1,468,892	3,043,316
Third Ohio	1,179	193+	228,491	1,200	130	156,000	384,491
Fourth Ohio	88	200	17,600	340	165+	56,300	73,900
Sixth Ohio	706	270	190,620	167	79	13,193	203,813
Seventh Ohio	148	250	37,000	1,222	108	131,976	168,976
Tenth Ohio	54	337+	18,200	3,611	91+	329,387	347,587
Eleventh Ohio	741	178+	132,600	1,900	116	222,000	354,600
Fifteenth Ohio				100	125	12,500	12,500
Eighteenth Ohio	52	221+	11,500	164	105+	17,350	28,850
Eighth Pennsylvania	2	200	400	62	120	7,440	7,840
Ninth Pennsylvania	73	204+	14,900	1,176	120+	141,562	156,462
Twelfth Pennsylvania	93	106+	9,900	95	151+	14,375	24,275
Fourteenth Pennsylvania	18	200	3,600	920	98+	90,325	93,925
Sixteenth Pennsylvania	91	99+	9,025	1,900	83+	158,471	167,496
Twentieth Pennsylvania	68	74+	5,050				5,050
Twenty-second Pennsylvania	275	181+	50,000	7,500	111+	837,500	837,500
Twenty-third Pennsylvania	561	272+	153,120	67	49+	3,299	156,419
South Carolina	38	353+	13,426	692	76+	52,668	66,094
Second Tennessee				409	116+	47,620	47,620
Fifth Tennessee	1,188	245+	291,500	2,170	97+	210,800	502,300
Eighth Tennessee				35	57+	2,000	2,000
Fifth Virginia				155	100+	15,500	15,500
Sixth Virginia	51	170+	8,700	1,332	73+	98,294	106,994
Second West Virginia				1,805	105+	190,660	190,660
First Wisconsin	530	235	124,550				124,550
Third Wisconsin	10	300	3,000	8	200	1,600	4,600

The following statement gives the number of cattle and hogs fed at registered distilleries, arranged by States:

State.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Arkansas				200	31+	6,250	6,250
California	460	250	115,000	15,747	114+	1,801,950	1,916,950
Connecticut	107	250	26,750	10	100	1,000	27,750
Georgia	308	338+	104,195	2,118	90+	191,138	295,333
Idaho				350	50	17,500	17,500
Illinois	32,783	228+	7,502,466	6,288	108+	705,408	8,207,874
Indiana	5,607	200+	1,121,526	9,998	130+	1,306,922	2,428,448
Iowa	1,640	280+	460,400	1,000	150	150,000	610,400
Kansas				908	61+	56,120	56,120
Kentucky	24,975	194+	4,857,549	14,737	132+	1,959,150	6,816,699
Maryland	27	205+	5,550	602	116+	70,332	75,882
Massachusetts	180	333+	60,000	8	300+	2,400	62,400
Missouri	1,000	200	200,000	892	92+	82,208	282,208
Nebraska	1,577	225	354,825	33	60+	1,980	356,805
New Jersey	151	300	45,300				45,300
New York	1,433	261+	374,755				374,755
North Carolina	938	82+	77,275	5,755	101+	583,965	661,240
Ohio	10,060	219+	2,210,455	20,052	114+	2,402,598	4,613,033
Pennsylvania	1,181	208+	245,995	11,720	106+	1,252,972	1,498,967
South Carolina	38	353+	13,426	692	76+	52,668	66,094
Tennessee	1,188	245+	291,500	2,614	99+	260,420	551,920
Virginia	51	170+	8,700	1,487	76+	113,794	122,494
West Virginia				1,805	105+	190,660	190,660
Wisconsin	540	236+	127,550	8	200	1,600	129,150
Total	84,244		18,203,197	97,024		11,211,035	29,414,232

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States	84,244
Average increase in weight of cattle..... pounds..	216.07+
Total increase in weight of cattle..... do.....	18,203,197
Number of hogs fed at registered grain distilleries in the United States.	97,024
Average increase in weight of hogs..... pounds..	115.54+
Total increase in weight of hogs..... do.....	11,211,035
Total number of cattle and hogs fed.....	181,268
Average increase in weight of cattle and hogs..... pounds..	162.26+
Total increase in weight of cattle and hogs..... do.....	29,414,232

DISTILLERIES REGISTERED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1882:

States and Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	Number regis-tered.	Number operated.	Number regis-tered.	Number operated.	Number regis-tered.	Number operated.		
Alabama	7	2			26	26	33	28
Arkansas	12	5			10	10	22	15
California	4	4			235	235	239	239
Connecticut	3	3			84	84	87	87
Delaware					82	82	82	82
Florida					1	1	1	1
Georgia	47	46			290	290	337	336
Idaho	1	1					1	1
Illinois	26	26			26	26	52	52
Indiana	19	17			52	52	71	69
Iowa	4	4			5	5	9	9
Kansas	2	2					2	2
Kentucky	256	228			460	460	716	688
Louisiana	1	1					1	1
Maryland	19	18			14	14	33	32
Massachusetts	2	2	6	6	16	16	24	24
Mississippi					1	1	1	1
Missouri	29	17			55	55	84	72
Nebraska	2	1					2	1
New Hampshire			1	1			1	1
New Jersey	1	1			103	103	104	104
New Mexico					7	7	7	7
New York	5	4			85	85	90	89
North Carolina	442	312			1,036	1,036	1,478	1,348
Ohio	39	37			55	55	94	92
Oregon					8	8	8	8
Pennsylvania	84	79			47	47	131	126
South Carolina	28	19			9	9	31	28
Tennessee	84	69			235	235	319	304
Texas	3	3			1	1	4	4
Vermont					8	8	8	8
Virginia	24	24			1,000	1,000	1,024	1,024
West Virginia	4	4			130	130	134	134
Wisconsin	5	5					5	5
Total	1,147	934	7	7	4,081	4,081	5,235	5,022

* * * * *

NOTE.—Many tabular statements are omitted for want of space, but they will be found in the bound volumes of the Commissioner's report.

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity, in taxable gallons, of spirits withdrawn for export during the four months ended October 31, in the years 1877, 1878, 1879, 1880, 1881, and 1882:

Districts.	1877.	1878.	1879.	1880.	1881.	1882.
First California				180	441	2,526
First Illinois	165,376	1,043,630	513,097	265,050	94,309	
Third Illinois	43,088	98,711	128,505	252,527	52,036	
Fifth Illinois	218,411	1,334,489	1,436,534	1,453,922	879,486	30,388
Eighth Illinois			214,380	812,937	183,299	
First Indiana			25,913	68,200		
Fourth Indiana	6,327	52,352		13,362		
Seventh Indiana			394,839	192,441	53,511	19,712
Second Iowa				117,732	125,267	
Fifth Iowa				196,729	167,792	
Second Kentucky						878
Fifth Kentucky		1,064				1,777
Sixth Kentucky	1,022	2,493		1,367		2,446
Seventh Kentucky		1,096		139	2,747	694
Eighth Kentucky		1,053				
Third Maryland	7,687					11,230
Third Massachusetts	26,233	147,642	84,062	106,216	67,068	71,663
Fifth Massachusetts	289,365	357,900	369,840	263,078	227,407	337,868
First Missouri		200,494				
Nebraska	5,986		20,134	98,261	16,698	
First New York		7,886		7,909		
First Ohio	21,497	53,906	17,436	128,351	28,515	
Third Ohio				43,953	80,637	
Sixth Ohio	2,479			1,938		
Twenty-second Pennsylvania						10,619
Twenty-third Pennsylvania					292	3,772
First Wisconsin			4,404			
Total	787,471	3,302,766	3,209,144	4,024,292	1,979,505	493,573

SPIRITS IN DISTILLERY WAREHOUSES NOVEMBER 1, 1881 and 1882.

Following is a statement of the quantities of spirits remaining in distillery warehouses November 1, 1881 and 1882:

District.	Gallons.	
	1881.	1882.
Second Alabama	5,942	1,240
Arkansas	14,253	8,134
First California	222,382	332,918
Colorado	2,388	
First Connecticut	25,956	15,394
Second Connecticut		
Second Georgia	21,261	11,477
Third Georgia	1,415	543
Idaho	5,508	6,894
First Illinois	1,126,162	1,180,256
Second Illinois	57,839	67,375
Third Illinois	19,455	
Fourth Illinois	43,567	50,334
Fifth Illinois	592,421	841,589
Eighth Illinois	63,745	53,605
Thirteenth Illinois	2,431	1,224
First Indiana	33,769	39,312
Fourth Indiana	1,625,864	1,468,538
Sixth Indiana	30,313	22,457
Seventh Indiana	186,298	131,141
Eleventh Indiana	3,663	2,573
Second Iowa	3,196	1,973
Fifth Iowa	1,586	22,502
Kansas	28,319	34,067
Second Kentucky	5,721,493	7,583,853
Fifth Kentucky	21,820,752	30,567,253
Sixth Kentucky	5,150,865	5,470,604
Seventh Kentucky	10,397,751	13,928,212
Eighth Kentucky	1,181,288	1,563,460
Ninth Kentucky	372,511	484,087
Louisiana		
Third Maryland	3,589,747	3,851,107
Fourth Maryland	133,959	169,900
Third Massachusetts	114,976	121,276
Fifth Massachusetts	299,102	300,653
Tenth Massachusetts	32,176	40,388
First Missouri	70,534	35,485
Second Missouri	12,380	6,025
Fourth Missouri	7,721	4,240
Fifth Missouri	3,107	2,525
Sixth Missouri	112,870	114,182
Nebraska	198,284	195,203
New Hampshire	29,712	31,490
Third New Jersey	187,654	191,978
First New York	32,359	64,405
Twenty-first New York	23,461	19,188
Twenty-fourth New York	4,295	1,110
Thirtieth New York	220,910	260,363
Second North Carolina	1,726	553
Fourth North Carolina	3,053	1,831
Fifth North Carolina	47,231	12,639
Sixth North Carolina	85,173	73,386
First Ohio	1,550,850	1,384,717
Third Ohio	552,224	555,517
Fourth Ohio	64,962	65,176
Sixth Ohio	648,239	681,734
Seventh Ohio	53,850	45,858
Tenth Ohio	265,139	244,417
Eleventh Ohio	89,607	89,047
Fifteenth Ohio	11,738	5,833
Eighteenth Ohio	11,259	16,670
First Pennsylvania	701,044	817,039
Eighth Pennsylvania	41,439	41,858
Ninth Pennsylvania	132,532	200,919
Twelfth Pennsylvania	9,516	13,337
Fourteenth Pennsylvania	169,373	178,069
Sixteenth Pennsylvania	108,852	137,678
Twentieth Pennsylvania	29,141	32,121
Twenty-second Pennsylvania	4,422,394	5,367,879
Twenty-third Pennsylvania	2,069,560	2,675,326
South Carolina	5,677	2,587
Second Tennessee	10,006	4,283
Fifth Tennessee	1,424,392	1,355,403

District.	Gallons.	
	1881.	1882.
Eighth Tennessee	3,989	2,807
Third Texas	8,398	5,713
Fourth Texas	95	721
Third Virginia	810	
Fifth Virginia	6,749	3,094
Sixth Virginia	171,548	187,945
Second West Virginia	854,913	981,881
First Wisconsin	50,940	129,191
Third Wisconsin	155	539
Total	67,442,186	84,628,331

USE OF ALCOHOL IN THE ARTS AND MANUFACTURES.

The subjoined statement of alcohol used in the arts and manufactures is prepared from statements of collectors procured when the question of using such spirits for the purpose stated free of tax was under consideration during the first session of the Forty-seventh Congress. (See pages 31 and 32, No. 152, Vol. 13, Congressional Record.)

STATEMENT by DISTRICTS, and in PROOF-GALLONS, of the QUANTITY of ALCOHOL USED in the ARTS and MANUFACTURES during the year ended April 1, 1882; also the QUANTITY ESTIMATED which WOULD HAVE BEEN USED in CASE the TAX WERE 50 CENTS PER GALLON, and in CASE THERE WERE NO TAX.

District and State.	Quantity used and estimated.			By whom used.
	Actually used.	Estimates.		
		At 50 cts. tax.	At no tax.	
1. Alabama	4,900	7,994	13,235	Chemists, druggists, photographers.
2. Alabama	10,000	15,000	20,000	Not stated.
Arizona	1,308	1,308	1,308	Apothecaries, photographers, painters.
Arkansas	200	200	200	Not stated.
4. California	5,000	5,000	5,000	Central Pacific Railroad Company and others.
1. Connecticut	16,800	21,000	33,600	Not stated.
2. Connecticut	75,369	111,953	198,026	Not stated.
Colorado	7,832	9,148	13,045	Druggists and manufacturing chemists.
Dakota	4,000	4,000	4,000	Not stated.
Delaware	6,260	7,512	8,138	Not stated.
Florida				None, except small quantity by druggists.
2. Georgia	9,362	14,418	22,425	Druggists.
3. Georgia	43,350	43,350	54,187	Druggists, photographers, tobacco manufacturers.
Idaho	400	400	400	Druggists.
1. Illinois	41,917	43,777	46,730	Chemists, druggists; varnish, tobacco, white lead, and hat manufacturers, and photographers.
2. Illinois	16,500	16,500	16,500	Not stated.
4. Illinois	21,757	22,241	23,341	Not stated.
5. Illinois	5,000	5,500	5,500	Not stated.
7. Illinois	20,000	20,000	20,000	Not stated.
8. Illinois	13,812	15,867	18,032	Not stated.
13. Illinois	6,000	6,000	6,000	Not stated.
1. Indiana	15,511	21,472	40,338	70 per cent. by druggists in making tinctures; balance by manufacturers of furniture, machinery, photographs, and hats.
4. Indiana	4,000	4,000	4,000	Not stated.
6. Indiana	50,000	62,500	75,000	Not stated.
7. Indiana	16,948	20,116	22,538	Not stated.
10. Indiana	39,067	44,269	48,160	Railroads, machinists, brass founders, carriage manufacturers, druggists, photographers, perfumers, chemists, plumbers.
11. Indiana	12,500	12,500	12,500	Not stated.
2. Iowa	10,000	10,000	10,000	Druggists, photographers, and manufacturers of paints, oils and flavoring extracts, &c

STATEMENT by DISTRICTS and PROOF-GALLONS, &c.—Continued.

District and State.	Quantity used and estimated.			By whom used.
	Actually used.	Estimates.		
		At 50 cts. tax.	At no tax.	
3. Iowa	119,304	149,594	191,978	Four wholesale and 291 retail druggists and 180 photographers.
4. Iowa	30,000	30,000	30,000	Not stated.
5. Iowa	6,170	6,170	6,170	Ninety druggists.
6. Kansas	12,000	12,000	12,000	Druggists.
2. Kentucky				None.
5. Kentucky	25,000	30,000	75,000	Fifty leading business men
6. Kentucky	2,000	2,000	2,000	Mostly by druggists in quantity, and by tobacco manufacturers trifling.
7. Kentucky	3,320	3,320	3,320	Eighty-three "places," principally druggists.
8. Kentucky				None.
9. Kentucky	2,000	2,000	2,000	Druggists and others.
Louisiana	58,500	62,450	308,450	Druggists, perfumers, photographers, and tobacco manufacturers.
Maine	130,000	130,300	131,800	Druggists and 1 varnish manufacturer.
3. Maryland	169,890	226,520	339,780	Druggists and others.
4. Maryland	3,328	4,363	5,596	Druggists and others.
3. Massachusetts	732,600	769,230	805,860	Not stated.
5. Massachusetts	250,000	275,000	400,000	Tobacco manufacturers, chemists, druggists, photographers, &c.
10. Massachusetts	104,350	104,550	106,350	Not stated.
1. Michigan	113,245	150,993	198,178	Manufacturing chemists principally.
3. Michigan	7,000	7,000	7,000	Not stated.
4. Michigan	10,000	10,000	10,000	Not stated.
6. Michigan	35,000	38,500	46,667	No large manufacturers using alcohol.
1. Minnesota	11,280	11,280	11,280	Retail druggists and photographers.
2. Minnesota	13,190	17,000	25,000	Not stated.
1. Missouri	217,100	352,600	628,100	Chemists, druggists, photographers; tobacco, vinegar, paints, hats, flavoring extracts.
2. Missouri	4,000	4,000	4,000	Not stated.
4. Missouri	2,072	2,400	2,850	Not stated.
5. Missouri	10,892	11,852	12,562	Druggists, photographers, tobacco manufacturers.
6. Missouri	14,800	14,920	18,870	Not stated.
Montana	1,500	1,500	1,500	Druggists and photographers.
Nebraska	1,500	1,500	1,500	Not stated.
New Hampshire	67,500	67,500	67,500	About 6,500 gallons by painters, photographers, and manufacturers; balance by druggists.
Nevada	1,500	1,500	1,500	Not stated.
1. New Jersey	1,000	1,000	1,000	Not stated.
3. New Jersey	4,500	4,500	4,500	Druggists, photographers, &c.
5. New Jersey	83,667	312,443	396,977	Not stated.
New Mexico	1,600	1,700	2,000	Not stated.
1. New York	137,240	149,840	184,000	Chemists, druggists, hatters, photographers; tobacco, picture-frame-varnish manufacturers.
2. New York	365,000	356,000	494,000	Not stated.
3. New York	55,422	55,422	83,133	Druggists and varnish manufacturers.
11. New York	35,229	44,036	52,843	Not stated.
12. New York	28,000	36,000	50,000	Not stated.
14. New York	135,000	200,000	275,000	Not stated.
15. New York	6,000	6,000	6,000	Druggists; no large manufacturers.
21. New York	4,500	5,000	5,000	Not stated.
24. New York	6,064	7,544	14,044	Not stated.
26. New York	1,800	1,800	1,800	Not stated.
28. New York	70,000	85,000	100,000	Patent-medicine and perfumery manufacturers, and small lots by hatters, tobacco manufacturers, photographers, &c.
30. New York	37,104	45,598	125,000	Manufacturers of medicines, vinegar, &c.
2. North Carolina	2,310	2,425	2,772	Not stated.
4. North Carolina	3,790	4,737	7,580	Not stated.
5. North Carolina	350	350	700	Not stated.
1. Ohio	73,297	118,241	247,978	Tobacco manufacturers, photographers, manufacturing chemists, druggists, hat manufacturers, varnish manufacturers, furniture, picture-frames, &c.
3. Ohio	10,405	13,960	20,720	Not stated.
4. Ohio	11,281	11,847	15,290	Druggists and manufacturers.
6. Ohio	2,818	2,818	2,828	Druggists and one paint factory.
7. Ohio	8,840	8,840	8,840	Not stated.
10. Ohio	6,000	8,000	10,000	Not stated.
15. Ohio	5,000	5,000	10,000	Not stated.
18. Ohio	65,135	195,609	280,544	Not stated.
1. Pennsylvania	150,000	195,000	195,000	Manufacturing chemists, white-lead manufacturers, druggists, &c. Druggists and chemists 30,000, hat manufacturers.

STATEMENT by DISTRICTS and PROOF-GALLONS, &c.—Continued.

District and State.	Quantity used and estimated.			By whom used.
	Actually used.	Estimated.		
		A tax.	At no tax.	
8. Pennsylvania	35,000	35,000	52,500	Photographers, machinists, plumbers.
9. Pennsylvania	8,000	8,000	10,000	Druggists, photographers, varnish manufacturers.
12. Pennsylvania	19,454	26,003	35,897	Not stated.
14. Pennsylvania	7,083	8,000	10,000	Not stated.
16. Pennsylvania	7,774	8,551	8,551	Not stated.
19. Pennsylvania	15,500	15,500	15,500	Druggists, perfumers, &c.
20. Pennsylvania	23,200	23,200	23,200	Druggists, artists, &c.
22. Pennsylvania	260	260	260	One tobacco manufacturer.
Rhode Island	150,000	150,000	150,000	Not stated.
South Carolina	450	450	450	Not stated.
2. Tennessee	15,000	15,000	15,000	Not stated.
5. Tennessee	19,625	30,000	100,000	Not stated.
8. Tennessee	13,000	17,000	20,000	Not stated.
1. Texas	5,000	5,000	5,000	Not stated.
3. Texas	200	200	200	Hatters and photographers.
4. Texas	8,351	8,351	8,351	One hundred and sixty-five druggists and photographers.
Utah	8,000	8,000	8,000	Photographers and druggists.
Vermont	19,306	19,306	19,306	Not stated.
2. Virginia	7,622	10,000	14,000	Not stated.
3. Virginia	14,120	14,120	17,650	Druggists and photographers, besides tobacco and cigar manufacturers, used 13,400 rum and rectified spirits.
4. Virginia	600	600	700	Not stated.
5. Virginia	2,800	4,200	5,000	Not stated.
6. Virginia	3,117	4,026	4,601	Not stated.
1. West Virginia	11,000	11,000	11,000	Druggists, 10,000; others, 1,000.
2. West Virginia	3,500	3,500	4,375	Not stated.
1. Wisconsin	2,000	2,000	2,000	Wholesale druggists and others.
2. Wisconsin	20,580	20,580	21,080	Druggists and perfumers.
3. Wisconsin	9,250	12,100	15,300	Not stated.
6. Wisconsin	10,000	10,000	10,000	Manufacturing chemists, druggists, tobacco manufacturers, &c.
Wyoming	2,000	2,500	2,750	Druggists and photographers.
Total	4,269,978	5,397,224	7,367,594	

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1882, in taxable gallons:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1881:			
First district of California	136,174		
Fourth district of California	80,475		
		216,649	
Removed for exportation and unaccounted for July 1, 1881:			
First district of California	675		
		217,324	
Produced and bonded during the year:			
Produced and warehoused in first district	145,892		
Produced in fourth and warehoused in first district	45,614		
Produced and warehoused in fourth district	190,319		
		381,825	
Increase by re-gauge in fourth district		2	
Transferred from first district to fourth district	4,999		
Transferred from fourth district to first district	10,877		
		15,876	
		397,703	
		615,027	
Exported and accounted for during the year:			
First district of California			463

Removed tax-paid during the year:	Gallons.	Gallons.	Gallons.
First district of California.....	108,907		
Fourth district of California.....	59,717		
		168,624	
Loss by re-gauge, act of May 23, 1880:			
First district of California.....	3,351		
Fourth district of California.....	2,216		
		5,567	
Transferred from first to fourth district.....	4,999		
Transferred from fourth to first district.....	10,877		
		15,876	
			190,530
Removed for exportation and unaccounted for June 30, 1882:			
First district of California.....		825	
Remaining in warehouse June 30, 1882:			
First district of California.....	220,687		
Fourth district of California.....	202,985		
		423,672	
			424,497
			615,027

Of the 381,825 gallons grape brandy bonded during the last fiscal year 145,892 gallons were produced in the first district and 235,933 gallons in the fourth district of California. The total product was 141,701 gallons more than in the previous year, while the amount removed tax-paid was 27,155 gallons larger than in 1881.

Of the quantity in warehouse June 30, 1882, 220,687 gallons were in the following warehouses in the first district of California:

No. 1. Bode & Danforth, at San Francisco.....	Gallons.
No. 2. Juan Bernard, at Los Angeles.....	153,587
No. 3. G. C. Carlon, at Stockton.....	47,203
	19,897

and 202,985 gallons were in the following-named warehouses in the fourth district of California:

No. 1. George Lichthardt, at Sacramento.....	Gallons.
No. 2. J. F. Boyce, at Santa Rosa.....	100,936
No. 3. H. J. Lewelling, at Saint Helena.....	28,326
No. 4. John Tynnen, at Sonoma.....	58,764
	14,956

NUMBER OF BREWERIES AND NUMBER OF RECTIFIERS.

The following statement shows, by States and Territories, the number of breweries and rectifiers in the United States:

States.	Number of breweries.	Number of rectifiers.	States.	Number of breweries.	Number of rectifiers.
Alabama.....		3	Montana.....	24	1
Arizona.....	30	2	Nebraska.....	29	2
Arkansas.....			Nevada.....	41	2
California.....	241	92	New Hampshire.....	5	1
Colorado.....	34	8	New Jersey.....	53	15
Connecticut.....	24	16	New Mexico.....	6	1
Dakota.....	22		New York.....	349	204
Delaware.....	6	2	North Carolina.....	1	6
Florida.....			Ohio.....	177	107
Georgia.....	1	12	Oregon.....	43	5
Idaho.....	17	1	Pennsylvania.....	328	206
Illinois.....	130	95	Rhode Island.....	4	8
Indiana.....	68	11	South Carolina.....	2	1
Iowa.....	123	7	Tennessee.....	2	8
Kansas.....	21	3	Texas.....	23	8
Kentucky.....	34	53	Utah.....	18	2
Louisiana.....	10	26	Vermont.....		
Maine.....			Virginia.....	2	12
Maryland.....	71	67	Washington Territory.....	36	
Massachusetts.....	30	46	West Virginia.....	9	6
Michigan.....	134	12	Wisconsin.....	214	26
Minnesota.....	116	14	Wyoming.....	7	
Mississippi.....	1				
Missouri.....	72	65	Total.....	2,557	1,157

EXPORTS, DRAWBACKS, BANKS, AND ASSESSMENTS.

The subjoined tables give details of the exportation of the different articles subject to internal-revenue taxation, of the amount of drawback allowed, of the capital and deposits of banks and the assessments made thereon, and of the assessments made in regard to other objects of taxation.

EXPORTATION OF MATCHES.

The exportation of friction matches, proprietary articles, &c., under section 19 of the act of March 1, 1879, has been as follows:

	Number of articles.	Amount of tax.
Remaining unaccounted for June 30, 1881.....	235,716	\$2,723 52
Bonded during the year ended June 30, 1882.....	36,066,221	377,269 54
	36,301,937	379,993 06
Exported during the year.....	35,974,874	376,446 34
Remaining unaccounted for June 30, 1882.....	327,063	3,546 72
	36,301,937	379,993 06

DRAWBACK.

Following is a statement of drawback of internal-revenue taxes allowed on exported merchandise during the fiscal year 1882:

Port.	Number of claims.	Proprietary articles.	Tobacco.	Cigars.	Fermented liquors.	Still.	Distilled spirits.	Total.
Baltimore.....	24	\$1,106 14	\$35 20	\$96 25				\$1,237 59
Boston.....	10	453 52			\$18 96			452 48
Laredo.....	1				46 25			46 25
Milwaukee.....	21				698 39			698 39
New York.....	695	29,805 06	336 40		1,505 72	\$20 00	\$1,049 40	32,717 18
New Orleans.....	32				917 73			917 73
Philadelphia.....	13	1,220 40						1,220 40
Richmond.....	1	258 16						258 16
San Francisco.....	89	774 14	4,697 76	1,309 87		40 00	917 10	7,738 87
Saint Louis.....	18				726 13			726 13
Suspension Bridge.....	1	12 96						12 96
Troy.....	4	84 24						84 24
Total.....	909	33,695 22	5,069 36	1,406 12	3,913 18	60 00	1,966 50	46,110 38
Allowed 1881.....	749	28,483 87	8,596 60	1,232 43	1,128 38	220 00	1,161 90	40,849 26

In connection with the foregoing statement I have to renew the recommendation made in my previous reports (1880, 1881), that section 3244, Rev. Stat., be so amended as to include distilling worms belonging to stills manufactured for export, which, like stills, are subject to a tax of \$20 each. Also, that an appropriation be made for the payment of drawback on articles exported under said section 3244, Rev. Stat. While a number of claims covering stills have been allowed by this office during the past three years, and by the authority conferred by section 3244, yet the claimants in such cases have been unable to recover the amount of drawback so awarded them by this office, in consequence of the failure of Congress to make the necessary appropriation. While the

amounts due these claimants are not large, the promise made by the law to this class of tax-payers should, nevertheless, be redeemed, and I urgently call attention to this matter, in order that the payment of these claims may be provided for.

CAPITAL AND DEPOSITS OF BANKS.

Following is a statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1881, by classes:

States and Territories.	Average capital and deposits of banks and bankers.—Form 67.			Average capital and deposits of savings banks.—Form 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama	\$1,168,320	\$1,167,860	\$3,589,714				
Arizona	133,526	133,526	830,386				
Arkansas	179,845	174,004	735,376				
California	18,273,003	13,168,724	43,201,382	\$2,232,466	\$1,279,004	\$48,132,843	\$8,491,792
Colorado	1,104,774	1,104,774	4,970,704				
Connecticut	2,884,752	2,805,612	6,515,682			80,981,895	1,803,246
Dakota	351,174	351,174	818,966				
Delaware	551,532	551,532	987,356				
Florida	123,446	123,446	803,926			1,554,760	12,444
Georgia	3,526,010	3,526,010	4,959,768			1,055,716	357,708
Idaho	12,034	12,034	59,420				
Illinois	14,283,248	12,192,922	48,793,892	68,425	40,604	1,192,203	95,556
Indiana	4,461,941	3,742,044	16,393,444			1,793,619	82,636
Iowa	6,123,416	5,742,786	23,214,118	30,833	30,656	258,565	19,948
Kansas	2,378,846	2,312,628	7,970,588				
Kentucky	11,487,010	10,906,092	17,173,284				
Louisiana	2,394,738	2,079,976	5,504,488	41,864	41,864	39,743	59,192
Maine	69,942	64,066	1,181,112			25,729,790	128,744
Maryland	3,623,807	2,841,478	10,450,882	30,568	30,568	24,958,901	81,432
Massachusetts	6,691,050	5,200,718	17,988,432			3,051,378	136,688
Michigan	3,249,251	2,909,944	18,170,156	150,000	150,000	840,554	
Minnesota	3,245,517	3,142,716	10,464,920				
Mississippi	919,392	902,728	2,373,984				
Missouri	10,660,595	9,593,768	52,980,858				
Montana	547,784	547,784	1,406,774				
Nebraska	1,396,698	1,288,942	4,005,908				
Nevada	232,890	232,890	1,158,108				
New Hampshire	50,344	50,344	52,850	88,422	88,422	35,580,031	491,654
New Jersey	1,200,191	722,846	4,048,940	52,500		23,859,302	86,370
New Mexico	23,588	23,588	770,226				
New York	82,979,301	63,295,530	240,425,754			376,637,163	741,874
North Carolina	546,938	546,938	1,126,596				
Ohio	7,552,450	5,847,108	38,860,838	177,314	127,750	12,661,399	61,362
Oregon	963,421	714,312	2,568,932				
Pennsylvania	13,927,944	12,607,832	88,748,594	517,470	498,056	42,706,793	912,138
Rhode Island	2,687,720	2,679,380	5,118,286			40,915,759	2,846,198
South Carolina	566,789	541,788	1,756,510	30,000	30,000	3,402	1,142
Tennessee	1,807,255	1,704,450	3,311,548				
Texas	4,543,026	4,516,368	10,134,590				
Utah	350,282	341,948	2,043,244				
Vermont	450,000	272,308	2,475,092			8,391,159	17,140
Virginia	2,677,489	2,515,048	10,032,546	412,966	412,966	1,005,248	182,672
Washington	356,200	356,200	931,060				
West Virginia	1,159,032	1,047,122	5,011,150				
Wisconsin	2,395,401	2,181,070	20,659,218				
Wyoming	165,030	165,030	720,992				
Total	224,476,932	186,949,378	745,500,094	3,832,828	2,729,890	981,380,832	17,087,788

Following is a statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1882, in aggregate:

States and Territories.	Total average and taxable average of capital and deposits.— Forms 67 and 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama	\$1,168,320	\$1,167,860	\$3,589,714	\$3,589,714
Arizona	183,326	183,526	830,386	850,386
Arkansas	179,845	174,004	753,376	735,376
California	20,505,469	14,447,728	89,834,225	51,693,174
Colorado	1,104,774	1,104,774	4,970,704	4,970,704
Connecticut	2,884,752	2,805,612	87,497,577	8,318,928
Dakota	351,174	351,174	818,966	818,966
Delaware	551,532	551,532	2,542,116	999,800
Florida	123,446	123,446	803,926	803,926
Georgia	3,526,010	3,526,010	6,015,484	5,317,476
Idaho	42,034	12,034	59,420	59,420
Illinois	14,351,673	12,233,526	49,186,183	48,889,448
Indiana	4,461,941	3,742,044	18,187,063	16,476,060
Iowa	6,154,249	5,773,442	23,472,683	23,234,066
Kansas	2,378,846	2,312,628	7,970,588	7,970,588
Kentucky	11,487,010	10,906,092	17,173,284	17,173,284
Louisiana	2,436,602	2,121,840	5,544,231	5,504,488
Maine	69,942	64,066	26,910,902	1,240,304
Maryland	3,654,375	2,872,046	35,409,783	10,579,626
Massachusetts	6,691,050	5,200,718	270,018,951	18,069,864
Michigan	3,399,251	3,159,944	21,221,534	18,648,508
Minnesota	3,245,517	3,142,716	11,305,474	10,601,608
Mississippi	919,392	902,728	2,373,984	2,373,984
Missouri	10,660,595	9,593,768	52,980,358	52,980,358
Montana	547,784	547,784	1,406,774	1,416,774
Nebraska	1,396,698	1,288,942	4,005,908	4,005,908
Nevada	232,890	232,890	1,158,108	1,158,108
New Hampshire	138,756	138,756	35,632,881	544,504
New Jersey	1,252,691	722,846	27,908,242	4,135,310
New Mexico	23,588	23,588	770,226	770,226
New York	82,979,301	63,295,530	617,062,917	241,167,128
North Carolina	546,938	546,938	1,126,596	1,126,596
Ohio	7,729,764	5,974,858	51,522,237	38,922,200
Oregon	963,421	714,312	2,568,932	2,568,932
Pennsylvania	14,445,414	13,105,888	131,455,387	89,660,732
Rhode Island	2,687,720	2,679,380	46,034,045	7,964,484
South Carolina	596,789	571,788	1,759,912	1,757,652
Tennessee	1,807,255	1,704,450	3,311,548	3,311,548
Texas	4,543,026	4,516,368	10,134,590	10,134,590
Utah	350,282	341,948	2,043,244	2,043,244
Vermont	450,000	272,308	10,866,251	2,492,232
Virginia	3,090,455	2,928,014	11,037,794	10,215,218
Washington	356,200	356,200	931,060	931,060
West Virginia	1,159,032	1,047,122	5,011,150	5,011,150
Wisconsin	2,395,401	2,181,070	20,659,218	20,659,218
Wyoming	165,030	165,030	720,992	720,992
Total	228,309,760	189,679,268	1,726,880,926	762,587,882

ASSESSMENTS ON BANK CAPITAL AND DEPOSITS.

Following is a statement of the amount of taxes assessed on the capital and deposits of banks and bankers during the twelve months ended May 31, 1882:

States and Territories.	Banks and bankers.		Savings banks.		Total.
	On capital.	On deposits.	On capital.	On deposits.	
Alabama.....	\$5,839 30	\$17,948 37			\$23,787 67
Arizona.....	667 63	4,151 93			4,819 56
Arkansas.....	870 02	3,676 88			4,546 90
California.....	65,843 62	216,006 91	\$6,395 02	\$42,458 96	330,704 51
Colorado.....	5,323 87	24,853 52			30,377 39
Connecticut.....	14,028 06	32,578 41		9,016 23	55,622 70
Dakota.....	1,755 87	4,094 83			5,850 70
Delaware.....	2,757 66	4,936 78		62 22	7,756 66
Florida.....	617 23	4,019 63			4,636 86
Georgia.....	17,630 05	24,798 84		1,788 54	44,217 43
Idaho.....	60 18	297 10			357 28
Illinois.....	60,964 61	213,969 46	203 02	477 78	305,614 87
Indiana.....	18,710 22	81,967 22		413 18	101,090 82
Iowa.....	28,713 93	116,070 59	153 28	99 74	145,037 54
Kansas.....	11,563 14	39,852 94			51,416 08
Kentucky.....	54,530 46	85,866 42			140,396 88
Louisiana.....	10,399 83	27,522 44	209 32		38,131 64
Maine.....	320 53	5,905 56		295 96	6,521 85
Maryland.....	14,207 30	52,254 41	152 84	643 72	67,258 36
Massachusetts.....	26,003 59	89,942 16		407 16	116,352 91
Michigan.....	14,549 72	90,850 78	750 00	2,391 76	108,542 26
Minnesota.....	15,713 58	52,324 60		683 44	68,721 62
Mississippi.....	4,513 64	11,869 92			16,383 56
Missouri.....	47,968 84	264,901 79			312,870 63
Montana.....	2,738 92	7,033 87			9,772 79
Nebraska.....	6,444 71	20,029 54			26,474 25
Nevada.....	1,164 45	5,790 54			6,954 99
New Hampshire.....	251 67	264 25	442 12	2,458 27	3,416 31
New Jersey.....	3,614 23	20,244 70		431 85	24,290 78
New Mexico.....	117 94	3,851 13			3,969 07
New York.....	316,477 65	1,202,128 77		3,706 87	1,522,313 29
North Carolina.....	2,734 69	5,632 98			8,367 67
Ohio.....	29,235 54	194,304 19	638 75	306 81	224,485 29
Oregon.....	3,571 56	12,844 66			16,416 22
Pennsylvania.....	63,039 16	443,742 97	2,490 28	4,560 69	513,833 10
Rhode Island.....	13,396 90	25,591 43		14,230 99	53,219 32
South Carolina.....	2,708 94	8,782 55	150 00	5 71	11,647 20
Tennessee.....	8,522 25	16,557 74			25,079 99
Texas.....	22,581 84	50,672 95			73,254 79
Utah.....	1,709 74	10,216 22			11,925 96
Vermont.....	1,361 54	12,375 46		85 75	13,822 75
Virginia.....	12,575 24	50,162 73	2,064 82	913 36	65,716 15
Washington.....	1,781 00	4,655 30			6,436 30
West Virginia.....	5,235 61	25,055 75			30,291 36
Wisconsin.....	10,905 35	103,296 09			114,201 44
Wyoming.....	825 15	3,604 96			4,430 11
Total.....	934,746 90	3,727,500 27	13,649 45	85,438 99	4,761,335 61

AVERAGE CAPITAL AND DEPOSITS FOR LAST FIVE FISCAL YEARS.

STATEMENT of the GROSS AMOUNTS of AVERAGE CAPITAL and DEPOSITS of SAVINGS BANKS, BANKS, and BANKERS, other than NATIONAL BANKS, for the years ended May 31, 1878, 1879, 1880, 1881, and 1882.

	1878.	1879.	1880.	1881.	1882.
Capital of savings banks	\$5,609,330	\$3,597,392	\$4,004,821	\$4,187,396	\$3,832,828
Capital of banks and bankers.....	206,897,732	193,781,219	192,173,555	207,454,924	224,476,932
Deposits of savings banks.....	843,416,920	829,912,178	796,704,336	890,066,544	981,380,832
Deposits of banks and bankers.....	483,426,532	407,661,079	469,124,384	597,381,514	745,500,094
Total.....	1,539,350,514	1,434,951,868	1,462,007,096	1,699,090,378	1,955,190,686

BANK CAPITAL INVESTED IN BONDS.

The following is a statement of average capital and deposits of savings banks and the capital of banks and bankers other than national banks invested in United States bonds, compiled from the returns of said banks and bankers, for the years ended May, 1878, 1879, 1880, 1881, and 1882:

	1878.	1879.	1880.	1881.	1882.
Capital of savings banks	\$701, 872	\$429, 791	\$507, 876	\$812, 768	\$1, 102, 938
Capital of banks and bankers ..	36, 425, 306	40, 613, 376	40, 371, 865	25, 099, 939	37, 527, 554
Deposits of savings banks	121, 855, 622	154, 847, 346	182, 580, 893	194, 886, 529	233, 673, 588
Total	158, 882, 800	195, 290, 513	223, 460, 634	230, 799, 236	272, 304, 080

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1881, and June 30, 1882, respectively, and the increase or decrease on each article or occupation:

Article or occupation.	Amount assessed during fiscal year ended—		Fiscal year ended June 30, 1881.	
	June 30, 1881.	June 30, 1882.	Increase over 1881.	Decrease from 1881.
Tax on deficiencies in production of distilled spirits	\$48, 494 36	\$108, 951 24	\$60, 456 88	.....
Tax on excess of materials used in the production of distilled spirits	3, 547 10	7, 730 78	4, 183 68	.....
Tax on deposits and capital of banks and bankers and of savings institutions other than national banks	3, 955, 183 20	5, 222, 012 40	1, 266, 829 20	.....
Tax on circulation of banks and others	10, 788 02	1, 921 81	.....	\$8, 866 21
Tax on distilled spirits fraudulently removed or seized	40, 396 42	63, 414 70	23, 018 28	.....
Tax on fermented liquors removed from brewery unstamped	854 96	664 65	.....	190 31
Tax on tobacco, snuff, and cigars removed from factory unstamped	46, 385 27	43, 095 60	.....	3, 289 67
Tax on proprietary articles removed unstamped	5, 132 29	5, 479 19	346 90	.....
Assessed penalties	143, 862 78	193, 145 24	49, 282 46	.....
Legacies and successions	63, 859 39	29, 085 92	.....	34, 773 47
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money, and deficiencies in bonded accounts which have been collected, interest tax on distilled spirits: also, fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also, amount of penalties and interest received for validating unstamped instruments (Form 58)	275, 524 93	285, 250 80	9, 725 87	.....
Special taxes (licenses)	60, 411 59	61, 415 03	1, 003 44	.....
Tax on income and dividends	14, 903 33	1, 201 44	.....	13, 701 89
Total	4, 669, 343 64	6, 023, 368 80	1, 354, 025 16	.....

The foregoing table shows that a decrease has occurred in the assessments of the following taxes as compared with the year ended June 30, 1881, viz:

On circulation of banks and others.

On fermented liquors removed from brewery unstamped, and on tobacco, snuff, and cigars removed from manufactory in like manner.

On legacies and successions, and on incomes and dividends.

The reduction in the amount assessed on circulation, which has been principally the ten per centum tax, on notes issued by manufacturing establishments and used for circulation, shows how nearly this kind of currency has been supplanted by the legal money of the country. The small amount of only \$1,921.81 was assessed last year against \$10,788.02 in the previous fiscal year. It may be also stated that nearly all such notes on which the tax was assessed have already been withdrawn from circulation.

The reduction of taxes assessed on fermented liquors and tobacco, snuff, and cigars, removed from the place of manufacture unstamped, indicates a better observance of the law and regulations governing the taxation of these articles.

The reduction of the tax assessed on legacies and successions and on income and dividends is owing to the increased lapse of time since the repeal of the laws subjecting these objects to internal revenue taxation and to the fact that those taxes have been almost entirely collected.

The most remarkable increase exhibited in the above table is that of taxes assessed on the capital and deposits of banks, bankers, and savings institutions. The amount thus assessed was \$5,222,012.40 against \$3,955,183.20 of the year previous, showing an increase of \$1,266,829.20.

As stated in my last annual report, it had become known that several banks in the larger cities had, by misinterpretation of the law, understated in former reports the amount of their capital and deposits subject to tax. Investigations of these cases led to the discovery that such taxes, amounting to \$722,705, were due the United States.

Following up this discovery a circular letter was addressed in October, 1881, to each collector, requiring him to request from all banks in his district a re-examination of their former returns and to report as to their liability to additional taxation.

This request having been generally complied with, and voluntary additional returns made by the banks, assessments amounting to \$460,676.79 were made last year on this account. This amount, added to that previously ascertained, gives a sum of \$1,183,381.79 so far assessed as tax due from previous years. In addition thereto, an amount of \$25,546.22 was recovered in compromise which was not assessed. The total tax so far recovered by the government is therefore \$1,205,928.01.

Several cases have not yet been fully investigated and determined upon; it is therefore likely that some further and perhaps very heavy assessments will result therefrom.

Deducting, however, the above \$460,676.79 assessed as back taxes from the total amount assessed on capital and deposits last fiscal year, it still leaves the large amount of \$4,761,335.61 assessed against the banking business of last fiscal year, showing an increase over the previous one of \$806,152.41. Explanation of this fact is found in the enormous growth of the wealth of the country; the total average capital and deposits employed and held by banks and bankers other than national banks last year being \$1,955,190,686, an increase of \$256,100,308 over the previous year.

In explanation of the increase of tax assessed on deficiencies in the production of distilled spirits and on excess of materials used in such production, it may be stated that most of these assessments cover the unusually large production of distilled spirits in the year ended June 30, 1881. This also may be said in regard to the increased amount assessed on distilled spirits fraudulently removed or seized. A great number of distillers, who formerly carried on an illicit business, have recently

submitted to the law, have been regularly registered, and their shortcomings are now ascertained and assessed.

Of the amount reported as assessments of penalties, the larger proportion consisted of 100 per centum penalties assessed against banks under a decision of the United States circuit court for the southern district of New York (*German Savings Bank v. Joseph Archbold*, collector), for erroneous returns made. This decision having been reversed by the United States Supreme Court, the larger part of these assessments have been or will be abated.

ASSESSMENTS FOR 1882.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1882, and includes the taxes assessed upon capital and deposits of banks and bankers:

Alabama	\$32,816 50	Montana	\$11,300 77
Arizona	6,946 79	Nebraska	32,634 18
Arkansas	7,055 02	Nevada	8,333 84
California	376,760 50	New Hampshire	20,832 51
Colorado	37,736 31	New Jersey	33,647 66
Connecticut	60,112 62	New Mexico	4,948 60
Dakota	7,370 03	New York	2,018,989 78
Delaware	8,589 04	North Carolina	63,082 02
Florida	6,366 30	Ohio	261,395 53
Georgia	61,073 40	Oregon	17,117 76
Idaho	639 81	Pennsylvania	585,936 43
Illinois	348,377 39	Rhode Island	54,022 96
Indiana	163,419 97	South Carolina	16,423 58
Iowa	158,107 40	Tennessee	56,419 81
Kansas	54,535 12	Texas	85,951 62
Kentucky	207,630 85	Utah	13,795 48
Louisiana	64,084 74	Vermont	16,175 01
Maine	11,242 47	Virginia	84,441 54
Maryland	77,948 97	Washington	7,654 47
Massachusetts	206,773 21	West Virginia	34,838 46
Michigan	121,081 51	Wisconsin	124,618 80
Minnesota	70,944 47	Wyoming	4,821 42
Mississippi	17,515 20		
Missouri	358,838 95	Total	6,023,368 80

Very respectfully,

GREEN B. RAUM,
Commissioner.

HON. CHAS. J. FOLGER,
Secretary of the Treasury.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, December 2, 1882.

I have the honor to submit for the consideration of Congress the twentieth annual report of the Comptroller of the Currency, in compliance with section 333 of the Revised Statutes of the United States.

The number of national banks organized during the year ending November 1, 1882, has been 171, with an aggregate authorized capital of \$15,767,300. Circulating notes have been issued to these associations amounting to \$6,500,680. This is the largest number of banks organized in any year since 1872, and they are located in the following States and Territories:

States and Territories.	No. of banks.	Capital.	Circulation issued.	States and Territories.	No. of banks.	Capital.	Circulation issued.
Maine	3	\$150,000	\$117,000	Illinois	13	\$1,200,000	\$375,750
New Hampshire ..	2	200,000	180,000	Michigan	6	850,000	306,000
Massachusetts	2	400,000	108,000	Wisconsin	5	325,000	153,000
Connecticut	2	200,000	162,000	Iowa	13	1,125,000	505,790
New York	14	1,302,000	774,000	Minnesota	6	550,000	76,500
Pennsylvania	10	865,000	357,300	Kansas	10	600,000	217,790
Maryland	2	350,000	45,000	Nebraska	15	1,050,000	593,970
Virginia	3	305,300	139,500	Colorado	4	270,000	144,000
West Virginia	1	100,000	45,000	Oregon	1	50,000	45,000
Mississippi	1	75,000	67,500	Utah	2	150,000	99,000
Louisiana	1	100,000	90,000	Montana	4	325,000	104,000
Texas	8	525,000	160,640	Wyoming	1	200,000	45,000
Arkansas	1	50,000	11,240	New Mexico	2	100,000	54,000
Kentucky	6	1,010,000	219,600	Dakota	6	310,000	135,000
Missouri	3	305,000	103,500	Washington	3	250,000	81,000
Tennessee	5	305,000	166,500	Arizona	1	100,000	30,600
Ohio	10	1,650,000	639,000	California	1	100,000	.....
Indiana	4	320,000	148,500	United States	171	15,767,300	6,500,680

These banks are located by geographical divisions as follows: Eastern States, nine banks with a capital of \$950,000; Middle States, twenty-six, with a capital of \$2,517,000; Southern States, twenty-nine, with a capital of \$2,775,300; Western States, eighty-six, with a capital of \$7,940,000; Pacific States and Territories, twenty-one, with a capital of \$1,585,000.

Nineteen banks, with an aggregate capital of \$1,855,000 and circulation of \$1,440,800, have voluntarily discontinued business during the year. The number of banks organized and in voluntary liquidation as given, is exclusive in each case of those banks which have gone into voluntary liquidation during the year and have been succeeded by other banks, with the same or nearly the same shareholders.

Three national banks, since November 1, have been placed in the hands of receivers, making 87 in all since the establishment of the system. The total number of banks which have voluntarily closed their

affairs by vote of shareholders owning two-thirds of their stock, under sections 5220 and 5221 of the Revised Statutes, has been 414; 72 of this number have gone into liquidation within the past year, of which 53 were closed by their stockholders for the purpose of organizing new banks, and all but three of this latter number in anticipation of the near approach of the expiration of their corporate existence.

The shareholders of six banks permitted their corporate existence to expire, and these associations are in liquidation under section 7 of the act of July 12, 1882. National banks are organized in every State of the Union and in every organized Territory. The total number in operation on October 3 last was 2,269—the largest number that has ever been in operation at any one time.

The following table exhibits the resources and liabilities of the national banks at the close of business on the 3d day of October, 1882, the returns from New York City, from Boston, Philadelphia, and Baltimore, from the other reserve cities, and from the remaining banks of the country, being tabulated separately:

	New York City.	Boston, Phila- delphia, and Baltimore.	Other reserve cities.*	Country banks.	Aggregate. e
	50 banks.	102 banks.	91 banks.	2,026 banks.	2,269 banks.
RESOURCES.					
Loans and discounts.....	\$239,041,892	\$201,937,503	\$146,282,464	\$651,024,666	\$1,238,286,525
Overdrafts.....	108,482	69,476	372,403	4,366,333	4,916,694
Bonds for circulation.....	22,105,150	52,548,050	26,472,700	256,505,850	357,631,750
Bonds for deposits.....	820,000	661,000	3,883,000	10,747,000	16,111,000
U. S. bonds on hand.....	3,545,950	472,400	3,803,750	13,492,650	21,314,750
Other stocks and bonds.....	12,692,046	8,117,294	4,895,668	40,463,909	66,168,917
Due from reserve agents.....		17,766,418	15,446,614	80,064,196	113,277,228
Due from other national banks.....	19,258,566	13,136,707	9,198,735	26,922,833	68,516,841
Due from other banks and bankers.....	3,087,918	1,126,884	3,364,283	9,526,383	17,105,468
Real estate, furniture, and fix- tures.....	10,671,839	6,501,659	4,060,660	25,302,908	46,537,066
Current expenses.....	1,092,203	826,941	852,926	4,466,190	7,238,260
Premiums.....	665,549	444,529	762,261	4,642,816	6,515,155
Checks and other cash items.....	2,809,544	1,337,998	1,076,034	9,560,449	14,784,025
Exchanges for clearing-house.....	174,929,476	24,148,573	8,384,539	903,952	208,366,540
Bills of other national banks.....	1,634,685	2,753,321	2,466,461	13,834,958	20,689,425
Fractional currency.....	43,131	31,210	50,428	271,599	396,368
Specie.....	44,523,884	15,343,221	12,966,384	30,024,289	102,857,778
Legal-tender notes.....	16,956,390	6,727,782	11,310,699	28,286,396	63,281,267
U. S. certificates of deposit.....	1,970,000	3,175,000	2,890,000	640,000	8,675,000
Five per cent. redemption fund.....	963,999	2,353,504	1,163,961	11,336,634	15,818,093
Due from U. S. Treasurer.....	620,828	78,065	108,325	538,303	1,345,521
Totals.....	557,541,532	359,557,535	259,812,295	1,222,922,314	2,399,833,676
LIABILITIES.					
Capital stock.....	51,650,000	79,298,330	46,080,995	306,074,888	483,104,213
Surplus fund.....	21,314,109	22,501,193	11,641,071	76,521,077	131,977,451
Undivided profits.....	13,970,754	6,712,526	5,288,721	35,208,309	61,180,310
National bank notes outstand- ing.....	19,270,285	46,467,247	22,365,298	226,618,355	314,721,215
State bank notes outstanding.....	47,446	35,154		138,577	221,177
Dividends unpaid.....	228,865	941,097	157,931	1,825,943	3,153,896
Individual deposits.....	325,268,004	151,959,431	119,162,216	526,082,132	1,122,472,682
U. S. deposits.....	425,115	397,200	2,436,517	5,451,579	8,317,411
Deposits of U. S. disbursing officers.....	127,364	20,986	567,154	2,912,343	3,627,847
Due to national banks.....	90,104,275	38,461,312	29,048,962	22,461,201	180,075,750
Due to other banks and bankers.....	35,134,415	12,084,059	20,619,577	12,047,601	79,885,652
Notes and bills rediscounted.....		220,000	879,906	4,647,709	5,747,615
Bills payable.....		459,000	1,436,947	2,952,570	4,848,517
Totals.....	557,541,532	359,557,535	259,812,295	1,222,922,314	2,399,833,676

*The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis, and San Francisco.

The following table exhibits, in the order of their capital, the twenty States having the largest amount of capital, together with the amount of circulation, loans and discounts, and individual deposits of each, on October 3, 1882:

States.	Capital.	Circulation.	Loans and discounts.	Individual deposits.
Massachusetts	\$95,852,500	\$68,572,889	\$195,125,594	\$114,397,392
New York	87,580,567	47,596,145	335,378,784	409,934,724
Pennsylvania	57,452,051	40,618,976	154,445,895	148,490,486
Ohio	32,604,000	20,839,922	74,442,871	60,734,873
Connecticut	25,556,820	17,217,745	43,468,889	24,933,405
Rhode Island	20,315,050	14,143,039	30,078,658	11,460,515
Illinois	18,989,600	8,799,530	73,117,769	69,763,033
Maryland	13,922,030	8,793,523	31,575,651	23,995,278
Indiana	13,323,500	8,117,470	27,585,401	24,942,872
New Jersey	12,375,350	9,769,701	31,481,551	28,606,052
Kentucky	11,421,350	9,198,631	19,593,643	11,506,117
Michigan	10,855,000	5,793,152	29,825,149	26,238,875
Maine	10,335,000	8,090,233	18,937,910	10,433,752
Vermont	7,786,000	6,487,367	12,186,775	5,955,461
Iowa	7,135,000	4,683,116	17,799,344	16,169,065
New Hampshire	6,080,000	5,147,345	8,137,442	4,569,085
Minnesota	5,920,000	1,986,694	17,907,894	14,045,218
Missouri	4,980,000	1,883,290	12,890,836	9,608,139
Tennessee	3,715,300	2,780,590	8,434,524	7,590,120
Virginia	3,263,060	2,647,100	10,444,317	10,293,487

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS FOR ELEVEN YEARS.

The following table exhibits the resources and liabilities of the national banks for eleven years, at nearly corresponding dates, from 1872 to 1882, inclusive:

	Oct. 3, 1872.	Sept 12, 1873.	Oct. 2, 1874.	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.
	1,919 banks.	1,976 banks.	2,004 banks.	2,087 banks.	2,089 banks.	2,080 banks.	2,053 banks.	2,048 banks.	2,090 banks.	2,132 banks.	2,269 banks.
RESOURCES.											
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans	877.2	944.2	954.4	984.7	931.3	891.9	834.0	878.5	1,041.0	1,173.8	1,243.2
Bonds for circulation	382.0	388.3	383.3	370.3	337.2	336.8	347.6	357.3	357.8	363.3	357.6
Other U. S. bonds	27.6	23.6	28.0	28.1	47.8	45.0	94.7	71.2	43.6	56.5	37.4
Stocks, bonds, &c.	23.5	23.7	27.8	33.5	34.4	34.5	36.9	39.7	48.9	61.9	66.2
Due from banks	128.2	149.5	134.8	144.7	146.9	129.9	138.9	167.3	213.5	230.8	198.0
Real estate	32.3	34.7	38.1	42.4	43.1	45.2	46.7	47.8	48.0	47.3	46.5
Specie	10.2	19.9	21.2	8.1	21.4	22.7	30.7	42.2	109.3	114.3	102.9
Legal-tender notes	102.1	92.4	80.0	76.5	84.2	66.9	64.4	69.2	56.6	50.2	63.2
Nat'l-bank notes	15.8	16.1	18.5	18.5	15.9	15.6	16.9	16.7	18.2	17.7	20.7
C. H. exchanges	125.0	100.3	109.7	87.9	100.0	74.5	82.4	113.0	121.1	189.2	208.4
U. S. cert of deposit	6.7	20.6	42.8	48.8	29.2	33.4	32.7	26.8	7.7	6.7	8.7
Due from U. S. Treas	.....	.....	20.3	19.6	16.7	16.0	16.5	17.0	17.1	17.5	17.2
Other resources	25.2	17.3	18.3	19.1	19.1	28.7	24.9	22.1	23.0	26.2	28.9
Totals	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8
LIABILITIES.											
Capital stock	479.6	491.0	493.8	504.8	499.8	479.5	466.2	454.1	457.6	463.8	483.1
Surplus fund	110.3	120.3	129.0	134.4	132.2	122.8	116.9	114.8	120.5	128.1	132.0
Undivided profits	46.6	54.5	51.5	53.0	46.4	44.5	44.9	41.3	46.1	41.3	61.2
Circulation	335.1	340.3	334.2	319.1	292.2	291.9	301.9	313.8	317.3	320.2	315.0
Due to depositors	628.9	640.0	683.8	679.4	666.2	630.4	668.4	736.9	887.9	1,083.1	1,134.9
Due to banks	143.8	173.0	175.8	179.7	179.8	161.6	165.1	201.2	267.9	294.9	259.9
Other liabilities	11.5	11.5	9.1	11.8	10.6	10.4	7.9	6.7	8.5	11.9	13.7
Totals	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8

In the Appendix will be found a table, showing the principal resources and liabilities on October 3, 1882, of the banks in the States, Territories, and reserve cities, arranged in eight divisions.

NUMBER, CAPITAL, AND DEPOSITS OF NATIONAL BANKS, STATE AND SAVINGS-BANKS, AND PRIVATE BANKERS.

Section 333 of the Revised Statutes of the United States requires the Comptroller to present annually to Congress a statement of the condition of the banks and savings-banks organized under State laws. Returns of capital and deposits are made by these institutions and by private bankers semi-annually, to this department for purposes of taxation. From these returns the following table has been compiled, exhibiting, in concise form, by geographical divisions, the total average capital and deposits of all the State and savings-banks and private bankers of the country, for the six months ending May 31, 1882:

Geographical divisions.	State banks and trust companies.			Private bankers.			Savings banks with capital.			Savings banks without capital.	
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.
		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>
New England States..	40	8.32	24.96	104	7.13	9.42	2	.09	.77	418	421.35
Middle States	205	40.56	225.51	1014	62.19	113.08	8	.61	5.07	173	473.26
Southern States.....	246	25.37	48.47	293	6.37	19.98	6	.53	1.23	2	1.15
Western States and Territories.....	521	42.54	153.06	1930	38.56	153.14	22	2.63	34.17	29	34.07
United States....	1012	116.79	452.00	3391	114.25	295.62	38	3.86	41.24	622	929.33

The capital of the 2,239 national banks in operation on July 1, 1882, as will be seen by a table in the Appendix, was \$477,184,390, not including surplus, which fund at that date amounted to more than 131 millions of dollars; while the average capital of all the State banks, private bankers, and savings-banks, for the six months ending May 31, 1882, was but \$234,929,976. The latter amount is less than two-fifths of the combined capital and surplus of the national banks.

The table below exhibits the capital and net deposits of the national banks on July 1, 1882, together with the aggregate average capital and deposits of all classes of banks other than national, for the six months ending May 31, 1882:

Geographical divisions.	State banks, savings-banks, private bankers, &c.			National banks.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Net deposits.	No.	Capital.	Deposits.
		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>
New England States.	564	15.5	456.5	557	165.7	191.4	1121	181.2	647.9
Middle States.....	1400	103.4	816.9	686	173.3	572.8	2086	276.7	1,389.7
Southern States.....	547	32.3	70.8	200	32.9	62.0	747	65.2	132.8
Western States and Territories.....	2552	83.7	374.5	796	105.3	305.5	3348	189.0	680.0
United States..	5063	234.9	1,718.7	2239	477.2	1,131.7	7302	712.1	2,850.4

The total number of banks and bankers in the country at the date named was 7,302, with a total banking capital of \$712,114,366, and total deposits of \$2,850,678,178.

In the Appendix will be found similar tables for various periods from 1875 to 1882. On a subsequent page in this report, under the head of "State banks, savings banks, and trust companies," will be found tables showing the resources and liabilities of these corporations for the present year, and in the Appendix similar results for previous years.

A table arranged by States and principal cities, giving the number, capital, and deposits, and the tax thereon, of all banking institutions other than national and of the private bankers of the country, for the six months ending May 31, 1882, and for previous years, will also be found in the Appendix.

The following table exhibits, for corresponding dates nearest to May 31 in each of the last seven years, the aggregate amounts of the capital and deposits of each of the classes of banks given in the foregoing table:

Years.	National banks.			State banks, private bankers, &c.			Savings banks with capital.			Savings banks without capital.		Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.	No.	Capital.	Deposits.
		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>
1876	2091	500.4	713.5	3803	214.0	480.0	26	5.0	37.2	691	844.6	6611	719.4	2,075.3
1877	2078	481.0	768.2	3799	218.6	470.5	26	4.9	38.2	676	843.2	6579	704.5	2,120.1
1878	2056	470.4	677.2	3709	202.2	413.3	23	3.2	26.2	668	803.3	6450	675.8	1,920.0
1879	2048	455.3	713.4	3639	197.0	397.0	29	4.2	36.1	644	747.1	6360	656.5	1,893.5
1880	2076	435.9	900.8	3798	190.1	501.5	29	4.0	34.6	629	783.0	6532	650.0	2,219.9
1881	2115	460.2	1,039.9	4016	206.5	627.5	36	4.2	37.6	629	862.3	6796	670.9	2,667.3
1882	2239	477.2	1,181.7	4403	231.0	747.6	38	3.9	41.3	622	929.8	7302	712.1	2,850.4

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

Section 11 of the national-bank act of February 25, 1863, provides that—

Every association formed pursuant to the provisions of this act may make and use a common seal, and shall have succession by the name designated in the articles of association, and for the period limited therein, not, however, exceeding twenty years from the passage of this act.

Ninety-eight national banks organized under this act were entitled, under their organization papers, to continue for nineteen years only, and the corporate existence of 307 other banks will expire on or before the close of business on February 24, next.

The Comptroller recommended in his last report—

That an act be passed during the present session, authorizing any national bank, with the approval of the Comptroller, at any time within two years prior to the date of the expiration of its corporate existence, to extend its period of succession for twenty years, by amending its articles of association. The bill may provide that such amendments must be authorized by the votes of shareholders owning not less than two-thirds of the capital of the association, the amendment to be certified to the Comptroller of the Currency, by the president or cashier, verified by the seal of the association, and not to be valid until the Comptroller's approval thereof shall have been obtained, and he shall have given to the association a certificate authorizing it to continue its business under such extension. Responsibility for the extension of the corporate existence of the banks will thus, in a measure, rest with the Comptroller; and he can require such an examination of their affairs to be made prior to granting the extension, as may seem to him proper, in order to ascertain if the capital stock is intact, and all the assets of the bank in a satisfactory condition. * * *

If, for any reason, the legislation herein proposed shall not be favorably considered by Congress, the banks can still, under the present laws, renew their existence if they so desire; and in the absence of prohibitory legislation many of them undoubtedly will, on the expiration of their present charters, organize new associations, with nearly the same stockholders as before, and will then apply for and obtain from the Comptroller certificates authorizing them to continue business for twenty years from the respective dates of their new organization certificates. Such a course of procedure will be perfectly legal, and, indeed, under the existing laws, the Comptroller has no discretionary power in the matter, but must necessarily sanction the organization, or reorganization, of such associations as shall have conformed in all respects to the legal requirements.

The passage, however, of a general act directly authorizing an extension of the corporate existence of associations whose charters are about to expire would, in many instances, relieve the banks from embarrassment. As the law now stands, if the shareholders of an association are all agreed, the process of reorganization is simple; but if any of the shareholders object to such reorganization, they are entitled to a complete liquidation of the bank's affairs, and to a *pro rata* distribution of all its assets, including its surplus fund. In many instances executors and administrators of estates hold national-bank stock in trust; and while they might prefer to retain their interests in the association which issued the stock, they would perhaps have no authority to subscribe for stock in the new organizations. While, therefore, the legislation asked for is not absolutely essential, yet its passage at an early day would be a great convenience to many of the national banks, and especially so to the class last referred to.

Some doubts having been expressed in reference to the right of the shareholders of national banks whose corporate existence had expired to organize new associations with the same names as those which had just expired, the opinion of the Attorney-General was requested on this point, and on the 23d of February, 1882, an opinion was given, in which he said:

The present national banking laws do not forbid the stockholders of an expiring corporation from organizing a new banking association, nor from assuming the name of the old corporation, with the approval of the Comptroller of the Currency, and, in the absence of any prohibition to that effect, no legal obstacle to the formation of a new association by such stockholders, and the adoption of the name of the old association, would, in my opinion, exist.

He also said:

I do not know of anything to prevent a national banking association, upon the expiration of the period limited for its duration, from being converted into a State bank under the laws of the State, provided it has liquidated its affairs agreeably to the laws of Congress; nor after it has thus become a State bank, to prevent such bank from being converted back into a national banking association under section 5154 of the Revised Statutes, and adopting the name of the expired corporation, with the approval of the Comptroller of the Currency. To enable a State bank so to reconvert itself into a national banking association, authority from the State is not necessary.*

In conformity with this opinion, fifty banks have been organized to succeed other institutions whose corporate existence has expired and which had previously given notice of liquidation. These banks have in most cases been organized with the same title as that of the banks which had been placed in liquidation and by the same stockholders.

Soon after the assembling of the present Congress a bill was introduced for the extension of the corporate existence of national banks, embodying the recommendations of the Comptroller. It was subsequently reported to the House from the committee with important amendments, and, after continued discussion, passed on May 30, 1882, by a vote of 125 to 67.† The bill was amended in the Senate in many particulars, and passed that body on June 22, 1882, by a vote of 34 to 14,‡ and was subsequently passed in the House July 10, upon the report of the con-

*Casey v. Galli, 94 U. S., 673.

†Congressional Record No. 120, p. 25.

‡*Ibid.*, No. 147, p. 32.

ference committee, yeas 110, nays 79, not voting 101,* and received the approval of the President on July 12, 1882.

The act provides for the extension of the corporate existence of all national banks for twenty years by amending their articles of association, which amendment shall be authorized by the consent in writing of shareholders owning not less than two-thirds of the capital stock of the association. It provides that the Comptroller, upon receipt of the application of the bank and the amendment certified by the association, shall cause a special examination to be made to determine its condition, and authorizes him to grant his certificate for the proposed extension, if the condition of the association is found to be satisfactory. It provides that any shareholder not assenting to the amendment of the articles of association may give notice in writing to the directors, within thirty days of the date of the certificate of approval of the Comptroller, that he desires to withdraw from said association, in which case he is entitled in accordance with the method provided in the act to receive from said association the value of the shares; that in the organization of any association intended to replace any existing banking association and retaining the name thereof, holders of stock in the expiring association shall be entitled to preference in the allotment of the shares of the new bank in proportion to the number of shares held by them respectively in the expiring association; that the circulating notes of the association extending its period of succession, which were issued to it previous to such extension, shall be retired by redemption at the Treasury; that at the end of three years from the date of such extension lawful money shall be deposited by the bank with the Treasurer for the redemption of the circulation then outstanding; that any gain that may arise from the failure to present such circulating notes for redemption shall enure to the benefit of the United States; that new notes shall be issued to the banks thus extending, bearing such devices as shall make them readily distinguishable from those previously issued and that national banks whose corporate existence has expired or shall hereafter expire, which do not avail themselves of the privilege of extension, shall give notice of liquidation and deposit lawful money for the retirement of their circulating notes as required by law. It also provides for the extension of the franchise of expiring associations for the sole purpose of liquidation until their affairs are finally closed. The other provisions of the act in reference to national banks are general in their character and do not exclusively apply to banks whose corporate existence is extended by its provisions.

Immediately upon the passage of this act appropriate blanks were prepared for the use of those banks whose corporate existence was about to expire, and new circulating notes were subsequently issued to such institutions as conformed to the law. The note of the denomination of five dollars has for its vignette the portrait of the late President Garfield. The faces of the notes of other denominations are similar to those previously issued, but all the new notes have, as a distinctive feature, the charter number engraved six different times in the border, so that the name of the bank issuing the note may be ascertained from fragments thereof. The charter number of each bank is also printed conspicuously in the center of the reverse or back of each note. The brown and green colors of the back of the new notes are said to be a protection against the arts of the photographer and counterfeiter, and

* *Ibid.*, July 11, 1882.

are printed upon the new distinctive paper which has given general satisfaction.

Under the act of July 12, 1882, 30 banks have already extended their corporate existence, and nearly all of the banks which were organized under the act of February 25, 1863, have already given notice of their intention to take advantage of the act. The total number of banks whose corporate existence either has expired, or would have expired if no action had been taken by their stockholders, is 86, having a capital of \$13,877,500, and surplus of \$6,994,854, and circulation of \$12,840,010. Of these 50 were placed in liquidation by their stockholders previous to the date of the expiration of their corporate existence, and all but two before the passage of the act of July 12, 1882. The stockholders of 45 of these liquidating banks organized new associations with the same name; those of four organized new associations with different names, and those of one did not perfect any new organization. The corporate existence of six of the 86 banks first mentioned expired* without having been previously put into liquidation. The united stockholders of three of these banks perfected new organizations with the same name, and in the case of two others a portion of the stockholders organized new associations with different names, while those of one took no action. The stockholders of the remaining 30 of the 86 banks mentioned, which are all of the banks whose corporate existence has expired since the passage of the act of July 12, 1882, have extended under this act.

The number of national banks yet in operation at the date of this report, organized under the act of February 25, 1863, is 307, and their corporate existence will expire on the following dates:

Date.	No. of banks.	Capital.	Circulation.
December, 1882.....	10	\$1,420,000	\$1,278,000
January, 1883.....	3	400,000	360,000
February, 1883.....	294	69,793,250	53,232,170

Section 8 of the act of June 3, 1864, provides that each association—

Shall have power to adopt a corporate seal, and shall have succession by the name designated in its organization certificate, for the period of twenty years from its organization, unless sooner dissolved according to the provisions of its articles of association, or by the act of its shareholders owning two-thirds of its stock, or unless the franchise shall be forfeited by a violation of this act.

Under the previous act, banking associations were entitled to succession for twenty years from the date of the passage of the law; but under the act of 1864, each association was entitled to an existence of twenty years from the date of its organization certificate. The Merchants' National Bank of Boston was the first association to organize under the act of June 3, 1864, and its organization was followed by the conversion of 28 other banks in the city of Boston and 22 in the city of Philadelphia during the same year, and by the conversion of 38 banks in the city of New York during the year 1865.

The provisions of the act of July 12, 1882, relating to the extension of the corporate existence of national banking associations, have proved to be well adapted to the purpose for which they were intended. They are simple in form and appear to be readily understood by the banks.

* These banks were, however, revived for purpose of liquidation by section 7 of the act of July 12, 1882.

The whole number of banks now in operation which organized under the act of June 3, 1864, whose periods of succession will expire during each year previous to 1900 is 1608, with capital and circulation as follows:

Years.	No. of banks.	Capital.	Circulation.
1884	249	\$89,611,570	\$60,526,825
1885	734	188,286,715	125,635,450
1886	19	2,715,300	1,758,250
1887	6	1,100,000	976,500
1888	11	1,300,000	719,100
1889	3	600,000	540,000
1890	63	9,290,500	6,419,950
1891	105	13,293,900	9,180,280
1892	105	13,035,600	8,441,270
1893	39	4,740,000	3,849,400
1894	68	7,688,000	5,864,150
1895	83	10,567,000	7,740,180
1896	24	2,018,800	1,552,500
1897	29	3,019,000	2,151,000
1898	27	2,649,600	2,208,600
1899	43	4,930,000	3,910,900
Totals	1,608	354,845,985	241,474,355

One advantage in extending the corporate existence of associations under this law, over the only method possible previous to its passage, is in the retention of the surplus fund.

Thus, in the case of the fifty-four banks which have been liquidated, either under sections 5220 and 5221, or under section 7 of the act of July 12, 1882, by their stockholders, in order to organize new associations, the surplus was reduced from \$5,540,067 to \$2,559,252.

The aggregate surplus of the thirty banks extending their existence under the act of July 12, 1882, has slightly increased.

COIN AND PAPER CIRCULATION OF THE UNITED STATES.

On another page, tables similar to those which have been given in the three preceding annual reports are published, exhibiting the amounts of gold and silver coin and paper currency which were in the Treasury, in the banks, and in the hands of the people at the time of the resumption of specie payments, and on the 1st of November of each year since that date.

The total amount of the circulating medium of the country on November 1 is given as follows:

Treasury notes outstanding	\$346,681,016
National bank notes outstanding	362,727,747
Gold in the Treasury, less certificates held by the banks	148,435,473
Standard silver dollars in the Treasury	92,414,977
Subsidiary silver coin and silver bullion in the Treasury	30,761,985
Coin in the national banks	102,362,063
Coin in State and savings banks	17,892,500
Estimated amount of coin held by the people	387,562,793
Total	1,488,838,554

The estimated total currency of the country on November 1 thus appears to have been more than fourteen hundred and eighty-eight millions,

which is four hundred and thirty-three millions in excess of the amount held on January 1, 1879, and one hundred and eighty-six millions in excess of the amount held two years ago—on November 1, 1880. The gain in gold coin since the resumption of specie payments has been two hundred and eighty-eight millions, and in gold and silver coin three hundred and ninety-four millions. The increase in national bank notes has been nearly thirty-nine millions.

No change has been made in the amount of legal-tender notes outstanding. It remains at \$346,681,016, which was the amount outstanding at the date of the passage of the act of May 31, 1878, which prohibited any further reduction of the volume of these notes.

The act of January 14, 1875, required the Secretary of the Treasury on and after January 1, 1879, to redeem in coin these notes, on their presentation at the office of the Assistant Treasurer in the city of New York, in sums of not less than fifty dollars. In order that he might always be prepared to do this, he was "authorized to use any surplus revenue from time to time, in the Treasury not otherwise appropriated, and to issue, sell, and dispose of, at not less than par, in coin," any of the five, four and a half, and four per cent. bonds authorized by the act of July 14, 1870. This act is still in force, and gives the Secretary unlimited power with which to provide for the redemption in coin of the legal-tender notes. He is thus enabled, so long as the credit of the government continues good, to check, by the sale of United States bonds, any exportation of coin which might endanger the redemption of United States legal-tender notes.

These notes were issued at a time when the expenditures of the government were in excess of its revenue. Its receipts now so largely exceed its expenditures that more than 148 millions of the public debt was paid during the past year. The only reason that can be advanced for the increase of these issues, would be that they may be substituted for other forms of public debt, and the only method by which they can now be disbursed is in payment of United States bonds, at a time when the bonds are being paid from the surplus revenue at a rate unprecedented in the history of nations. It is evident that whatever difference of opinion may have heretofore existed upon the subject, so long as the revenue shall continue to supply more money than is needed for expenditures, there can be no sufficient reason for the authorization by Congress of an increase of these notes.

The act of July 12, 1882, has again inaugurated the policy of issuing gold certificates. These substitutes for coin are hereafter to be issued against deposits of coin in the Treasury, and, together with certificates for silver deposited in like manner, are authorized to be included in the reserves of the banks, and to be used as clearing-house certificates in the cities where clearing-houses are established. They will not increase the amount of the currency in the country, but, by saving the cost of transporting specie from one point to another, will render the stock of specie more available for use by the banks and the people.

The Comptroller, in his report for 1881, in elaborate tables giving the receipts of banks upon two different days, showed that the proportion of money required for the transaction of business throughout the whole country was about five per cent. of the total receipts, the remaining ninety-five per cent. being in checks and drafts. There has been during the current year an increase of 171 in the number of national banks in operation, and during the three preceding years the increase was 314. During the current year 36 additional State banks and 353 private bankers have commenced business. The rapid increase in these places of

deposit brings into use a larger number of the small checks of depositors, and largely diminishes the use of the circulating medium. These depositories, and the amount of capital employed in banking, notwithstanding the excessive taxation imposed upon this business, nearly keep pace with the advance in the population and wealth of the country; but the increase in the receipts and payment of banks and bankers, made by checks and drafts, shows the absurdity of the theory that the money required for business purposes, should bear a fixed proportion to the population or to the wealth of the country.

The same causes which have operated to bring about a rapid reduction of the public debt have also tended to increase the circulating medium. The large imports of coin, in excess of exports, together with the products of the mines, have filled the channels of circulation. The circulation during the past year has undoubtedly been much larger than at any period since the organization of the government. The per capita of circulation is larger, and it is probable that its proportion to wealth is greater than at any previous time. It is undoubtedly large enough to supply the legitimate demands of business; and it is probable that the addition to the coin of the country, since the resumption of specie payments, has been in advance of such demands. There has been no complaint of scarcity of money which cannot probably be traced to those engaged in speculative business, and however great the aggregate of the circulating medium may become, complaints of scarcity will always be heard from those who desire a rise in prices.

No other nation economises the use of its circulating medium as does this, and it is probable that but a slight annual increase in the amount of national bank notes outstanding will hereafter be required, provided that the exports of coin are not greatly in excess of imports, and the receipts from our increasing revenue, in excess of the requisite reserve, are kept in circulation and not hoarded in the Treasury.

The interest-bearing bonded debt of the United States has been rapidly reduced since 1869, at which time the funding of the miscellaneous obligations of the government had been successfully accomplished. The reduction of this debt during the twelve years ending June 30, 1881, has been more than six hundred and forty-eight millions (\$648,403,668) and the amount of interest paid more than one thousand two hundred and seventy millions (\$1,270,596,784); the average annual payment of the principal being \$54,033,639, and of interest, \$105,883,065. The annual average reduction in the interest-bearing debt during the last three years, ending November 1, has been \$126,295,816. The reduction during the past year was \$148,648,550.

The successful refunding of the five and six per cents as they matured, at first into four and four and one-half per cents, and subsequently into three and one-half per cents, and during the last year into three per cents, together with the rapid reduction of the debt, has had the effect of renewing the discussion as to the permanency of the national banking system, and its ability under existing laws to supply the additional circulation which may be hereafter annually required. The banks hold 40 millions of three and one-half per cents, and nearly 180 millions of three per cents as security for their circulation. If the debt should hereafter continue to be reduced at the same rate as during the last year, all of these bonds will be called for payment in less than three years, and it will be necessary for the banks holding such called bonds, either to deposit lawful money for the purpose of retiring two hundred millions of their circulation, or to purchase four or four and one-half per cents, or

Pacific Railway six per cents, which are now at a high premium in the market.

Many plans have been suggested for the purpose of supplying the deficiency in bank circulation, which it is probable will arise as these bonds are paid.

The systems of banking in operation previous to the establishment of the national banking system, and particularly those known as the "charter" and "safety-fund" systems, have been brought forward for discussion, and opinions have been expressed that under the general restrictions of the national banking system, or with increased limitations, it would be advisable for Congress to authorize the issue of circulating notes based upon the capital, the assets, and the individual liability of stockholders, without requiring, as heretofore, the actual deposit of securities in the Treasury for such issues. It has been suggested if the circulation issued be considerably less than the actual capital paid up, and if the bill holder be entitled to a first lien upon all the assets of the bank, and to the amount which may be collected upon the individual liability of the shareholder, that the people would be abundantly secure from any loss upon the circulation so issued by the banks. As supplementary to this proposition, it has also been suggested that the banks be required to hold not less than the minimum amount of bonds now provided by law, which is estimated not to exceed 100 millions of dollars, and that in addition they be required to deposit ten per cent. upon their capital in coin with the Treasurer as a safety fund, and that they shall continue to receive each other's notes in payment of obligations due them.

It is not probable that the stockholders of those banks which do not desire to issue circulation, would be willing to continue business upon the condition that they should contribute so large an amount to a fund intended to insure the public against the issues of fraudulent or badly-managed institutions. It is suggested, however, that the proposition would be improved if banks desiring to issue circulation be required to contribute to such a fund a percentage upon the circulation issued, instead of a percentage upon capital. If this fund, amounting to, say, 30 millions, be held in United States three per cent. bonds instead of coin, and the losses from the circulation of insolvent banks be small, the interest, in the course of a few years, if retained as proposed, would amount to a considerable sum. The large fund on deposit in the Treasury for the purpose of redeeming the notes of national banks retiring circulation now amounts to more than 38 millions. If it should be thought expedient to invest a considerable portion of this fund in three per cents, thus releasing it from the Treasury, the income might also be added to the safety fund. The gain resulting from the failure on the part of the public, to present for redemption national bank notes which are being retired by an act of the present Congress, accrues to the benefit of the government, and it is estimated will amount to not less than from three to five millions during each twenty years. This gain might also properly be included in the proposed safety fund, and in the course of a few years these funds, by reinvestment, would increase to so large an amount, that the securities required to be deposited by the banks could be largely diminished.

The foregoing propositions have no precedents in any form of general legislation heretofore known in this country. Circulation authorized upon similar plans has heretofore been issued to banks which have been specially chartered, and not to banks organized under a general law.

Nearly every State in the Union has had its experience in authorizing

the issue of bank notes, based exclusively upon the capital and assets of the banks issuing the same; and many States have required the accumulation of a safety fund for the protection of the public from unsecured and uncurrent bank notes. In most cases circulation was authorized to be issued by such banks equal to the capital; sometimes the amount issued was less; sometimes it largely exceeded the capital.

The Suffolk system in the New England States, which was perhaps as good a system as could be desired to protect a bank circulation not secured by bonds, by a prompt and vigorous redemption of the notes, kept them in a healthy state, but the annual losses upon bank circulation, even in the New England States, up to the time of the organization of the national banking system, were by no means inconsiderable. Notwithstanding the restrictions then existing, banks of circulation were organized with but little capital paid in, and notes, either worthless or irredeemable, were placed in circulation at points remote from the places of issue. In New York under the safety fund system, and previous thereto, losses to the bill holders frequently occurred, and in other States, almost without exception, such losses were large, and have usually been estimated to have been, in the aggregate, not less than five per cent. annually of the whole amount outstanding. It is true that there are in England, Ireland, and Scotland 119 private and joint-stock banks, with many branches, which are authorized to issue circulation based upon their capital, but their authorized circulation is only about 100 millions of dollars. Thirty-five banks, with numerous branches in the Dominion of Canada, are also authorized to issue circulation in a similar manner, but the total circulation of these banks does not exceed 35 millions. Most of these are banks which have been in existence for many years, and were organized under special charters, and the liability of the shareholders in many cases, particularly in Great Britain, is unlimited.

No State or nation has ever authorized the organization of banks under a general banking law, with the right to issue circulating notes proportionate to capital, except under a restriction requiring the deposit with the government of securities as the basis for the issue of such notes. Banks in this and in other countries, which have been authorized to issue circulating notes without security, have been those organized under special charters, and in granting such charters the means and character of the applicants and proposed stockholders are subject to investigation by committees and legislators. Propositions for the issue of circulation without the fullest security cannot be too carefully considered. The security of the national bank note under the present system is perfect. In twenty years not a single bank note has failed to be redeemed at its face value. Banks organized under a general law, located so often at great distances from commercial centers, render a security for circulation of uniform and positive value an absolute necessity. It is evident that the authorizing of more than three thousand banks, under a general or free banking law, to issue circulation without security, located in a country having such extensive territory as our own, would result disastrously.

Under the present banking system it is difficult in all cases to prevent the organization of banks with deficient capital, but if such banks are organized, at least no injury can happen from the issue of their circulating notes. The failure to pay the capital is almost certain soon to be ascertained, when such associations can be summarily closed, or required to make good the deficiency. If under the proposed system, banks should be organized with deficient capital and receive circula-

tion, an irreparable injury would be accomplished before the worthless character of the assets could be ascertained. It would be practically impossible for any government officer to prevent unprincipled men from organizing and controlling such associations for the purpose of benefiting themselves at the expense of the holders of their circulating notes.

There are in this country more than a thousand State banks and trust companies, and nearly thirty-four hundred private bankers. The temptation would be strong, on the part of these corporations and individuals, to organize banks of circulation, if circulation could be obtained without depositing bonds as security therefor. The value of the different notes issued would depend upon the management of the bank and character and standing of the different stockholders. Many notes would be at a discount in exchange for coin, and the failure of one bank to pay its notes, would throw discredit upon the whole volume of bank circulation and the system under which such banks were organized. If the issue of circulation were confined to a few banks, organized by men of character, integrity, and means, such associations would be characterized as a monopoly. Even if corporations are organized upon the condition that all should contribute a percentage of the circulation to a safety fund for the protection of the aggregate circulation, there is danger that the issues of fraudulent or badly-managed banks would soon consume the safety fund, and it is evident that the circulation would be paid, if at all, at the expense of the depositor, who would be, in some cases, stripped of the dividends which under existing laws are distributed to unfortunate creditors.

Under the national banking system, it is provided that the circulation issued shall first be paid from the proceeds of the bonds deposited to secure the same. The proceeds of the remaining assets are distributed pro rata among the creditors. Eighty-seven national banks, in all having an aggregate capital of \$19,262,600, have failed during the last twenty years, and since the organization of the system. The amount of circulation to which these banks were entitled under existing laws, namely, ninety per cent. upon capital, is \$17,336,340, which is a less amount in the aggregate than the amount of dividends which will have been paid to the creditors of these insolvent institutions. Forty-four of these banks, having a capital of \$10,094,000, would each have paid in full their circulation, if ninety per cent. had been issued upon their capital, from the proceeds of their assets, and would also have paid small dividends to their depositors. The remaining forty-three insolvent banks, having a capital of \$9,168,600, would in the aggregate have paid, it is estimated, seventy-five per cent. only, from the avails of their assets upon the circulation authorized; entailing a loss upon the bill-holders of over \$2,000,000, and leaving no assets whatever for the benefit of the depositors, whose claims are \$9,043,605, and upon which dividends will be paid averaging, it is estimated, sixty-eight per cent. While these forty-three banks would in the aggregate have paid seventy-five per cent. to the bill-holders, about one-half of this number would have paid on the average from the avails of their assets not exceeding fifty per cent. of the amount of their circulating notes.

The losses which the holders of the notes of insolvent banks would have experienced under the national banking system, if securities had not been required to have been deposited, would have been small in comparison with the whole circulation. But the fact that such losses would have occurred in so many banks, and that, too, at the expense of the depositors under a system with so many safeguards and restrictions, is

an argument from experience against any proposition to issue notes for circulation under any general system, without requiring sufficient security, which cannot easily be answered.

If the public debt is to be paid hereafter as rapidly as during the past three years, all of the interest-bearing bonds will soon be surrendered and canceled, and there is danger that the bank circulation will be so rapidly retired as to cause a contraction of the currency which will affect the price of commodities and create embarrassments in business; but there is now no such pressing necessity for a speedy payment of the public debt as there is for the reduction of the redundant revenue. It is believed that Congress will soon provide for so large a reduction of the revenue that a sufficient amount of bonds will remain for the security of the bank circulation.

The national banks held, on November 1, bonds for circulation, not payable at the pleasure of the government, as follows:

Four and one-half per cent. bonds	\$33,754,650
Pacific Railway sixes	3,526,000
Four per cent. bonds	104,917,500
Total	142,198,150

None of these bonds will be payable until nine years hence, in the year 1891. The total amount of bonds outstanding, held by the banks and by the people, which are available for circulation, and not payable at the pleasure of the government, and cannot be redeemed except by purchase in the market, is as follows:

Four per cents., payable July 1, 1907	\$738,929,600
Four and one-half per cents., payable September 1, 1891	250,000,000
Pacific Railway sixes, payable September 1, 1895	\$3,002,000
Pacific Railway sixes, payable September 1, 1896	8,000,000
Pacific Railway sixes, payable September 1, 1897	9,712,000
Pacific Railway sixes, payable September 1, 1898	29,383,000
Pacific Railway sixes, payable September 1, 1899	*14,526,512
	64,623,512
	1,053,553,112

These bonds, including the Pacific sixes, amount to nearly 1,054 millions, and are abundantly sufficient as a basis for banking during the next twenty years. In fact, one-fourth of this debt, exclusive of the 142 millions held by the banks, is sufficient to supply a basis for the bank notes now outstanding. The law provides that any bank may reduce the amount of its bonds held as security for circulation, to an amount not less than \$50,000, and, by an act of the present Congress, banks having a capital of \$150,000 or less can reduce their bonds to a minimum of one-fourth of their capital. The aggregate amount of bank circulation outstanding has not been reduced for a series of years, as may be seen from the following table, which gives the total amount of the national bank circulation outstanding on the 1st of June and 1st of November of each year since 1873:

Date.	National-bank notes.	Date.	National-bank notes.
June 1, 1874	\$351,850,502	November 1, 1874	\$354,077,246
June 1, 1875	354,455,473	November 1, 1875	348,216,902
June 1, 1876	336,665,930	November 1, 1876	323,241,308
June 1, 1877	319,096,212	November 1, 1877	318,207,231
June 1, 1878	323,988,085	November 1, 1878	322,460,715
June 1, 1879	329,539,411	November 1, 1879	337,181,418
June 1, 1880	345,183,783	November 1, 1880	343,834,167
June 1, 1881	354,151,718	November 1, 1881	360,344,250
June 1, 1882	359,875,334	November 1, 1882	362,727,747

*\$483,512 of this amount is payable in 1900 and \$4,680 in 1902.

The above table exhibits the total circulation actually outstanding, which includes the notes of the insolvent banks, of those in voluntary liquidation, and of those which have deposited lawful money for the purpose of reducing their circulation.

The circulation of the banks in operation during the present year has, however, by the payment of the bonds held as security and the voluntary retirement of bank notes, been reduced from \$320,200,069 to \$314,721,215, as will be seen from the table below, which gives, by geographical divisions, the amount of notes outstanding of the banks in operation in the month of October yearly since 1877.

	1877.		1878.		1879.	
	No. of banks.	Circulation.	No. of banks.	Circulation.	No. of banks.	Circulation.
New England States.....	543	\$107, 308, 787 00	543	\$112, 106, 441 00	547	\$117, 088, 368 00
Middle States.....	633	102, 562, 331 00	635	109, 134, 919 00	641	113, 121, 339 00
Southern States.....	176	20, 604, 171 00	176	21, 837, 670 00	175	23, 478, 426 00
Western States.....	693	58, 542, 738 00	663	55, 850, 523 00	649	56, 921, 027 00
Pacific States and Territories	35	2, 856, 209 00	36	2, 958, 539 00	36	3, 177, 182 00
	2, 080	291, 874, 236 00	2, 053	301, 888, 092 00	2, 048	313, 786, 342 00

	1880.		1881.		1882.	
	No. of banks.	Circulation.	No. of banks.	Circulation.	No. of banks.	Circulation.
New England States.....	550	\$121, 460, 013 00	554	\$123, 764, 682 00	558	\$119, 658, 618 00
Middle States.....	637	110, 765, 602 00	668	111, 639, 689 00	686	109, 039, 214 00
Southern States.....	179	24, 305, 328 00	185	24, 698, 702 00	208	25, 105, 793 00
Western States.....	660	57, 048, 761 00	673	56, 268, 899 00	743	56, 376, 988 00
Pacific States and Territories	44	3, 770, 322 00	52	3, 828, 097 00	74	4, 540, 602 00
	2, 090	317, 350, 036 00	2, 132	320, 200, 069 00	2, 269	314, 721, 215 00

The reduction from January 1 to July 1 of the present year was still greater, and amounted to more than 16 millions, but the amount has again increased, as is usual in the fall season of the year. Banks, during the year, have been frequently called upon to surrender their bonds to the Secretary for payment. In such cases the three and the three and one-half per cents have usually been substituted or the circulation surrendered. The amount of four and four and one-half per cents held as security for bank notes have, however, during the year increased more than 14 millions.

The banks hold, as has been seen, 220 millions of dollars of United States bonds which are subject to the call of the government, and these bonds can be replaced only by other bonds bearing a high premium, and payable after a fixed date. If these latter bonds are not substituted for the former, the circulation of the banks will be reduced about 200 millions.

The profit upon circulation upon the four and four and a half per cent. bonds, where the rate of interest is six per cent., is not much in excess of three-fifths of one per cent., and where the rates of interest are above eight per cent. the profits are nominal, and are not sufficient to induce the banks to purchase large amounts as security for circulation. Where the profits are so small there is a serious objection to the investment of

so large an amount of capital in premium, which, in the case of four per cent. bonds, amounts to one-fifth of the face value of the bonds.

If the whole public debt were reduced to a uniform rate of three per cent., the present high premium upon bonds would almost entirely disappear, and the volume of circulation would respond more readily to the demands of business. The temptation to sell such bonds for the purpose of realizing the premium would no longer remain. A proposition for refunding all the bonds, not payable at the pleasure of the government, into three per cents. was suggested during the last session of Congress. The proposition is that inducements be offered to the holders of the four and four and one-half per cent. bonds to surrender them to the government, receiving in payment therefor three per cent. bonds having the same dates of maturity as the bonds which are to be surrendered. The new three per cent. bonds issued would themselves bear a small premium, and it is believed that the holders of four per cents. would consent to such an exchange if accompanied by an offer of not more than fifteen per cent. premium. The amount of the premium upon this class of bonds, say 700 millions, now outstanding at fifteen per cent. would be 105 millions of dollars, and this premium could be paid, as the bonds are surrendered for exchange, from the surplus revenue of the government, thus in effect reducing the debt of the government 105 millions by a prepayment of interest which must be paid at a greater rate each year until their maturity.

The benefits of this plan both to the holder and to the government are apparent. The holders would receive, in the shape of fifteen per cent. premium upon the bonds, a portion of their interest in advance, which would be available for loans at rates greatly exceeding the borrowing power of the government, which is now less than three per cent. The government would be enabled by this use of its surplus to save a portion of the interest which otherwise it would be compelled to pay hereafter.

The market price of the four per cent. twenty-five-year bonds is now 119.20, which indicates a market estimate of a borrowing rate of interest of 2.92 per cent. per annum to the government. At this rate the present value of one per cent. of interest upon each \$100 bond annually for twenty-five years, relinquished by the holder, is \$17.70. If the holder accepts fifteen dollars as an equivalent for these twenty-five annual payments, instead of \$17.70—a reduction of \$2.70 from the market estimate of the value—the government will practically purchase from the holder of the bond at a four and one-half per cent. rate of interest instead of at 2.92 per cent. In other words, the present value of the twenty-five one dollar annual payments relinquished by the holder, when computed at the rate of 2.92 per cent. per annum, is worth \$17.70; but computed at the rate of four and one-half per cent. is worth only \$15, a premium which, it is believed, the holders would be willing to accept; and if the government be able to invest its surplus revenue at a rate so favorable to itself as four and one-half per cent., there would seem to be good reason for Congress to provide the necessary legislation for authorizing an arrangement which can also be shown to be of advantage to the holders of the four per cent. bonds.

One alternative would be to reduce the tax upon circulation to one-half of one per cent. per annum, and another to amend section 12 of the act of July 12, 1882, so as to authorize the banks to receive circulation at the rate of ninety per cent. upon the average current market value of the bonds for the six months previous. If the bonds shall decline in the market, additional bonds may be required to be deposited, or the

interest may be retained by the Treasurer upon notice from the Comptroller to make up the deficiency. Such an amendment has frequently been suggested, and, in fact, the original national bank act authorized the issue of circulating notes to the amount of 90 per centum of the current market value of United States six per cent. bonds deposited, provided that such 90 per centum was not in excess of the amount of the bonds at their par value, or in excess of the paid-in capital stock. That law also provided for the deposit of additional bonds or money upon their depreciation, or the suspension of payment of interest upon the bonds held, so long as the depreciation should continue.

It is submitted that the issue of circulation upon four and four and a half per cents at ninety per cent. upon their current market value, under a restriction similar to that last mentioned, is equally safe with the issue of ninety per cent. upon the three per cents now outstanding at par; or that a reduction of the tax upon circulation to one-half of one per cent., or to an amount sufficient to reimburse the Treasury for the whole expense of the issue of bank circulation and all expenses incident thereto, is not unreasonable in view of the fact of the large reduction upon the income derived from United States bonds, amounting to more than two per cent. since this tax was imposed.

Either of these plans is feasible and would prevent a sudden contraction of the currency, by bringing into possession of the banks a sufficient amount of bonds to supply the circulation which is needed, and is certainly greatly to be preferred to the propositions for a large increase in legal-tender notes—if such issues were practicable—or to the issue of bank circulation without a deposit of bond security under restrictions however stringent.

If, however, it shall be the policy of the government to accumulate the revenue instead of largely reducing it, thus rendering it necessary to continue the rapid reduction of the debt even if it is to be purchased at the price fixed by the holders, it is of the greatest importance that the basis upon which the bank currency is issued should be enlarged so as to include some other form of security besides government credit.

The national banking system has been in operation nearly twenty years, and may be said to have not yet attained its majority. It is part of the machinery of the government. Its advantages have been well tested in good and in evil times, and during the searching and acrimonious discussions of the last ten years, the final result of which has been the legislation of the present Congress authorizing the extension of the period of succession of each one of these institutions for twenty years from the date of the expiration of its corporate existence. The Comptroller, while he believes it is for the best interests of the government to continue the national banking system, subject to such improvements as shall hereafter be authorized by Congress, is after all of opinion that it would be better that the circulation should diminish in volume, than that the issue should be increased at the risk of placing in the hands of the poorer classes uncurrent and irredeemable circulation, or of giving to associations organized by unscrupulous men an opportunity to use an excellent system of banking for bad purposes.

The national banking system was established with a view to uproot other and evil systems, and nothing but the heroic legislation of taxing bad issues of circulation out of existence, which was passed in the interests of the government during a great war, could have accomplished this purpose. By increasing the rate of issue upon the bonds pledged by the banks as security for their circulation, or by reducing the tax upon bank notes, or by a proper refunding of the debt,

and reducing the revenue derived in many instances from unjust and burdensome taxation, the system may continue for twenty-five years, or until the maturity of the four per cents; but it is far better that the right to issue notes should be gradually discontinued than that so good a system should be used to bring again upon the country the very evils which were experienced at the time of its organization, twenty years ago.

DISTRIBUTION OF COIN AND PAPER CURRENCY.

In the reports of the Comptroller for the three years preceding 1882, tables have been given showing the amount of coin and currency, and its distribution in the Treasury, in the banks, and in the hands of the people on January 1, 1879, the date of the resumption of specie payments, and on November 1 of that and each succeeding year. These tables are again presented, the amounts on November 1, 1882, having been added.

From November 1, 1881, to November 1, 1882, the production of gold by the mines of the United States is estimated at \$43,359,021, and the amount of gold exported from the country, in excess of the amount imported, has been \$36,122,536. The difference, \$7,236,485, is the increase during the year. The Director of the Mint estimates that \$2,700,000 of this amount has been used in the arts, leaving \$4,536,485 as the increase in the stock of gold remaining in the country and available for circulation. The total excess of imports of gold over exports, from the date of resumption to November 1, 1882, has been \$161,311,578, and the total gold product of the mines of the United States for the same period is estimated to have been \$147,509,021. This is the first year since 1879 during which the exportation of gold has exceeded the importation. During the last two months (September and October, 1882) the imports have, however, slightly exceeded the exports.

The amount of standard silver dollars coined during the year has been \$27,657,175, and the total amount coined up to November 1, 1882, since the passage of the law of February 28, 1878, authorizing their coinage, has been \$128,329,880.

The following table shows the amount of coin and currency in the country on January 1, 1879, and on November 1 of the years 1879, 1880, 1881, and 1882:

	January 1, 1879.	November 1, 1879.	November 1, 1880.	November 1, 1881.	November 1, 1882.
Gold coin*.....	\$278, 310, 126	\$355, 681, 532	\$453, 882, 692	\$562, 568, 971	\$567, 105, 456
Silver coin*.....	106, 573, 803	126, 009, 537	158, 320, 911	186, 037, 365	212, 324, 335
Legal-tender notes.....	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016
National-bank notes.....	323, 791, 674	337, 181, 418	343, 834, 107	360, 344, 250	362, 727, 747
Totals.....	1, 055, 356, 619	1, 165, 553, 503	1, 302, 718, 726	1, 455, 631, 602	1, 488, 838, 554

There has been no change in the aggregate of legal-tender notes outstanding, which remains as fixed by the act of May 31, 1878. National-bank notes have increased \$2,383,497 during the year; the amounts of gold and silver coin have increased \$4,536,485 and \$26,280,970, respectively, making a total increase in coin and currency of \$33,206,952.

The table below gives the portion of coin and currency held by the United States Treasury, and by the national and State banks. The amounts in the Treasury are for the same dates as in the preceding

* Estimate of Director of the Mint, which includes bullion in process of coinage.

table, and those in the national banks are for the dates of the bank returns nearest thereto, viz, January 1 and October 2, 1879, October 1, 1880 and 1881, and October 3, 1882. The amounts in the State banks, trust companies, and savings banks have been compiled in this office from official reports for the nearest obtainable dates.

	January 1, 1879.	November 1, 1879.	November 1, 1880.	November 1, 1881.	November 1, 1882.
GOLD.					
In the Treasury, less certificates	\$112, 703, 342	\$156, 907, 986	\$133, 679, 349	\$167, 781, 909	\$148, 435, 473
In national banks, including certificates	35, 039, 201	37, 187, 238	102, 851, 032	107, 222, 169	94, 127, 324
In State banks, including certificates	10, 937, 812	12, 171, 292	17, 102, 130	19, 901, 491	17, 892, 500
Total gold	158, 680, 355	206, 266, 516	253, 632, 511	294, 905, 569	260, 455, 297
SILVER.					
In the Treasury, standard silver dollars	17, 249, 740	32, 115, 073	47, 156, 588	66, 576, 378	92, 414, 977
In the Treasury, bullion	9, 121, 417	3, 824, 931	6, 185, 000	3, 424, 575	4, 012, 503
In the Treasury, fractional coin	6, 048, 194	17, 854, 327	24, 635, 561	25, 984, 687	26, 749, 482
In national banks	6, 460, 357	4, 986, 492	6, 495, 477	7, 112, 567	8, 234, 739
Total silver	38, 879, 908	58, 780, 823	84, 472, 626	103, 098, 207	131, 411, 701
CURRENCY.					
In the Treasury, less certificates	44, 425, 655	21, 711, 376	18, 221, 826	22, 774, 830	26, 224, 248
In national banks, including certificates	126, 491, 720	118, 546, 369	86, 439, 925	77, 630, 917	92, 549, 767
In State banks, including certificates	25, 944, 485	25, 555, 280	25, 828, 794	27, 391, 317	27, 086, 482
In savings banks	14, 513, 779	15, 880, 921	17, 072, 680	11, 782, 243	14, 724, 978
Total currency	211, 375, 639	181, 693, 946	147, 563, 225	139, 579, 307	160, 580, 475
Grand totals	408, 935, 902	446, 741, 285	485, 668, 362	537, 583, 083	552, 447, 473

If the amounts of gold and silver coin and of currency in the above table—that is, the amounts of these items in the Treasury and the banks—be deducted in each case from the amounts of gold and silver coin and currency in the country, as shown in the first table, the remainder will be, approximately, the amounts which are in the hands of the people, as follows:

	January 1, 1879.	November 1, 1879.	November 1, 1880.	November 1, 1881.	November 1, 1882.
Gold	\$119, 629, 771	\$149, 415, 016	\$200, 250, 181	\$267, 663, 402	\$306, 650, 159
Silver	67, 693, 895	67, 228, 714	73, 848, 285	82, 939, 158	80, 912, 634
Currency	459, 097, 051	502, 168, 488	542, 951, 898	567, 445, 959	548, 828, 288
Totals	646, 420, 717	718, 812, 218	817, 050, 364	918, 048, 519	936, 391, 081

The gold in the Treasury, including bullion in the process of coinage, has decreased during the year \$19,346,436, and in the banks \$15,103,846. The paper currency in the Treasury has increased \$3,449,418, and in the banks \$17,557,650. The increase of gold outside of the Treasury and the banks has been \$38,986,757, and the decrease of paper currency, exclusive of silver certificates, \$18,617,671. In the foregoing tables the silver certificates issued by the Treasury have not been included, but the standard silver dollars held for their redemption on presentation

form a portion of the silver coin in the Treasury. The silver certificates in the hands of the people and the banks, at dates corresponding with those given in the preceding tables, were as follows:

January 1, 1879	\$413, 360
November 1, 1879	1, 604, 370
November 1, 1880	19, 780, 240
November 1, 1881	58, 838, 770
November 1, 1882	65, 620, 450

It will be seen that the amount of these certificates in circulation has increased only \$6,781,680 during the past year, and if this whole increase were held outside of the banks, it would not offset the decrease of \$18,617,671 in other forms of paper currency in the hands of the people, for which coin has been substituted.

As before stated, the total amount of standard silver dollars coined up to November 1, 1882, was \$128,329,880, of which, as shown in one of the foregoing tables, \$92,414,977 was then in the Treasury, although an amount equal to \$65,620,450 was represented by certificates in the hands of the people and the banks, leaving \$26,794,527 belonging to the Treasury. Of the \$128,329,880 coined, \$35,914,903 was therefore circulating outside of the Treasury in the form of coin, and \$65,620,450 in the form of certificates. The remainder of the silver, \$83,994,455, consisted of subsidiary coin, trade dollars, and bullion, of which \$30,761,935 was in the Treasury, and \$53,232,520 was in use in place of the paper fractional currency for which it was substituted, as against \$55,955,398 similarly employed on November 1, 1881. The increase of gold and silver coin and paper currency, outside of the Treasury, since the date of resumption is thus estimated to have been \$289,964,414, and the increase during the year ending November 1, \$18,336,612; or, if the amount of silver certificates in circulation be added, the total increase since resumption would be \$355,172,504, and during the past year, \$25,118,292.

ILLEGAL CERTIFICATION OF CHECKS.

The practice of certifying checks had been in use for more than thirty years, previous to the organization of the national banking system, and at least twenty years previous to the establishment of the clearing house.

In the beginning, this certification was not considered as legally binding the bank to pay the check. For many years it had little significance other than as giving clerical information, and the amount of the check, when certified, was not charged to the account of the drawer until it was afterwards presented for payment. Subsequently, after the year 1854, when the clearing house was organized, it became the custom to present checks, and also bills receivable or acceptances on the day of maturity at the bank where they were made payable for certification. The bills and checks which were certified, were then returned to the bank messenger who had presented them, and on the following morning were transmitted to the clearing house with other exchanges.

The certification consisted of the signature of the paying teller, written across the face of the paper inside of a stamp bearing the date of the certification and the title of the bank. This form of certification was regarded as a legal obligation of the bank, and the amount of the check was charged to the account of the drawer at the date of the certification. If the maker or acceptor of notes or bills was in good standing at the bank at which it was made payable, such bills were not unfrequently certified, even if the full amount was not to the credit of the account to

which it was subsequently charged. Bills or checks are usually presented for certification during the first business hours of the day, and the deposits of merchants and brokers are not usually made until the later hours of the day. The officers of the bank, who know the usual habits of their dealers in making their deposits, as well as their responsibility, do not hesitate to assume the payment of checks or drafts which they feel assured will be provided for before the exchanges of the clearing house are received. If these certifications were confined to mercantile and commercial transactions, little objection would have been raised to the practice, and it is not probable that there would have been any legislation prohibiting it. It would certainly seem to be advisable to leave to the discretion of a bank the right to accept bills drawn by correspondents at a distance, or by merchants at home, whose standing is beyond question, and whose deficiency in the account is known to arise from delay in receiving remittances or making deposits. A refusal to certify or pay under such circumstances would be likely to subject the bank to the loss of the accounts of its most valuable dealers.

Such legitimate certifications in mercantile or commercial transactions are for comparatively small amounts, and would not attract attention as a large item in the abstracts of the condition of the banks in the city of New York, to which this practice is chiefly confined.

The large use of these instruments by which the banks in effect guarantee the contracts of stock-brokers with their customers has grown to be a great abuse during the past few years, and cannot be defended upon any correct principle of banking. This business is chiefly done by nine or ten national banks, although other banks, organized under State laws as well as national, certify similar checks for considerable amounts.

Section 5208 of the Revised Statutes makes it—

Unlawful for any officer, clerk or agent of any national banking association to certify any check drawn upon the association, unless the person or company drawing the check has on deposit with the association, at the time such check is certified, an amount of money equal to the amount specified in such check.

There are many methods of evading this law. If certification is required in excess of the amount on deposit a demand note is made, and the amount thereof is entered to the credit of the broker desiring the accommodation; or his check upon another bank is received without certification, and a temporary credit entered upon his account, and these temporary credits are canceled at the close of business when the account has been made good. Brokers asking for such over-certifications keep large balances to their credit, on which the bank pays no interest. Certification is made without charge, the bank receiving its compensation in the large deposits which stand to the credit of the broker. The banks justify the practice upon the ground that it is of great convenience to the community, and that stock transactions, particularly, could not be carried on without some such arrangement. They insist that for many years only trifling losses have arisen from the practice—very much less than the losses incurred by them in ordinary discounts.

Section 13 of the act of July 12, 1882, provides :

That any officer, clerk, or agent of any national banking association who shall willfully violate the provisions of an act entitled "An act in reference to certifying checks by national banks," approved March third, eighteen hundred and sixty-nine, being section fifty-two hundred and eight of the Revised Statutes of the United States, or who shall resort to any device, or receive any fictitious obligation, direct or collateral, in order to evade the provisions thereof, or who shall certify checks before the

amount thereof shall have been regularly entered to the credit of the dealer upon the books of the banking association, shall be deemed guilty of a misdemeanor, and shall, on conviction thereof in any circuit or district court of the United States, be fined not more than five thousand dollars, or shall be imprisoned not more than five years, or both, in the discretion of the court.

Previous to the passage of this act those national banks which are accustomed to make large advances to brokers for stock transactions certified checks for large amounts under evasions of the law; or such arrangements or agreements as were deemed by them not to be in conflict with section 5208 of the Revised Statutes. The latter act seems to have been passed for the purpose of preventing the evasions of the previous law to which reference has been made. The language of the section is: "Or who shall resort to any device or receive any fictitious obligation, direct or collateral, in order to evade the provisions thereof."

Since the passage of this act the banks have accepted checks which have been drawn upon them instead of certifying them, and have assumed that such acceptance is not in violation of law. In some cases these acceptances are made payable through the clearing house, the effect of which form of acceptance is that such checks are payable upon the following day; in other cases the acceptance is made without any condition as to the mode of its payment. The banks claim that they have power to accept checks under the third and seventh paragraphs of section 5136 of the Revised Statutes. The former authorizes national banks "to make contracts," and the latter provides for the "exercise of all such incidental powers as shall be necessary to carry on the business of banking." It is also claimed that section 5209 of the Revised Statutes, which provides that it shall be a misdemeanor for an officer of a bank to make acceptances without proper authority, by implication authorizes acceptances to be made with the authority of the directors, and that the act of July 12, 1882, does not, in plain terms, prohibit such acceptance. The Comptroller being in doubt in reference to the proper construction of the section, prepared a letter containing the following questions, which, at his request, was submitted by the Secretary to the Attorney-General for his opinion:

Has a national bank the legal right to accept checks drawn upon it, unless the drawer has the amount stated in the check actually on deposit in the bank?

If a national bank has the power to make such an acceptance, would such acceptance at a time when the money was not on deposit to the credit of the drawer be a liability to it for money borrowed, and as such be required to be limited to one-tenth of the paid-in capital of the bank, as provided by section 5200 United States Revised Statutes?

If a national bank has the power to accept such checks equal in amount in any one case to one-tenth of its capital, would the acceptance of any number of checks to an amount exceeding, in the aggregate, the amount of its paid-in capital be in violation of section 5202 United States Revised Statutes?

The violation of section 5208, Revised Statutes, subjected a national bank to the appointment of a receiver. The law was not mandatory, and the appointment was left to the judgment and discretion of the Comptroller. The proper ground for the appointment of a receiver is insolvency, and it may be questioned whether the responsibility for taking a bank from the control of its owners should be exercised in other cases than insolvency until the question of violation of law shall have been brought before the courts for determination. No appointments of receivers have ever been made since the organization of the national banking system, except in cases of insolvency, although two large banks which had previously been found to be insolvent, were placed in charge of a receiver for illegal certification of checks.

The passage of the act of March 3, 1869 (section 5208, Revised Statutes), and the examinations which followed, had the effect to check and diminish the practice of certification. The practice has, however, greatly increased during the last three years, and the returns of the banks for October 3, the date of their last statement, discloses the fact that the amount of certificates or acceptances made on that day was nearly one-third greater than for a corresponding date in the year previous; and that the amount of acceptances for stock-brokers of nine national banks on that day was more than nine times the aggregate capital stock of those banks, as may be seen from the following table, which exhibits the amount of capital and certified checks or acceptances outstanding of all the national banks of New York City for corresponding dates from 1875 to 1882 inclusive, and like information in reference to nine national banks for the same dates.

Date.	No. of banks.	Capital.	Certified checks.	Date.	No. of banks.	Capital.	Certified checks.
June 30, 1875.....	48	\$68,500,000	\$41,223,840	June 30, 1875.....	9	\$18,300,000	\$25,889,826
October 1, 1875.....	48	68,500,000	28,049,100	October 1, 1875.....	9	18,300,000	17,835,333
June 30, 1876.....	47	66,400,000	36,953,391	June 30, 1876.....	9	17,100,000	22,593,395
October 2, 1876.....	44	65,850,000	38,725,100	October 2, 1876.....	9	17,100,000	20,722,766
June 22, 1877.....	47	57,400,000	29,450,134	June 22, 1877.....	9	14,300,000	19,191,192
October 1, 1877.....	47	57,400,000	29,199,900	October 1, 1877.....	9	14,300,000	17,576,591
June 29, 1878.....	46	55,600,000	42,576,240	June 29, 1878.....	9	13,750,000	29,134,950
October 1, 1878.....	46	53,486,300	40,296,100	October 1, 1878.....	9	12,700,000	26,147,765
June 14, 1879.....	47	50,750,000	44,465,002	June 14, 1879.....	9	11,700,000	30,274,422
October 2, 1879.....	46	48,750,000	58,827,717	October 2, 1879.....	9	11,700,000	42,875,636
June 11, 1880.....	46	50,450,000	75,737,938	June 11, 1880.....	9	11,700,000	54,521,170
October 1, 1880.....	45	49,900,000	61,791,510	October 1, 1880.....	9	11,700,000	43,396,496
June 30, 1881.....	48	51,150,000	78,142,179	June 30, 1881.....	9	11,700,000	53,820,573
October 1, 1881.....	48	51,150,000	97,522,120	October 1, 1881.....	9	11,700,000	71,635,693
July 1, 1882.....	50	51,500,000	65,101,191	July 1, 1882.....	9	11,700,000	45,563,450
October 3, 1882.....	50	51,650,000	137,316,600	October 3, 1882.....	9	11,700,000	105,481,705

The penalty for the violation of section 13 of the act of July 12, 1882, is a fine of not more than \$5,000, or imprisonment for not more than five years, or both, upon conviction thereof in any circuit or district court of the United States; and the penalty for the violation of other laws relating to the national banks where the penalty is not specified is the forfeiture of the rights, privileges, and franchises of an association, to be determined and adjudged by a proper circuit, district, or Territorial court of the United States.

The Attorney-General, in answer to the questions submitted to him, has returned an opinion, in which he says:

These provisions together [section 5208 Revised Statutes, and section 13 of the act of July 12, 1882] prohibit the certification of a check drawn upon a national bank, where, at the time of certification, the drawer has not on deposit with the bank, and regularly entered to his credit on its books, an amount of money equal to the amount of the check.

What, then, is certification of a check? It is an act on the part of the bank upon which the check is drawn, implying (as is observed by the Supreme Court in the case of *Merchants' Bank v. State Bank*, 10 Wall., 604). "That the check is drawn upon sufficient funds in the hands of the drawee; that they have been set apart for its satisfaction, and that they shall be so applied whenever the check is presented for payment. It is an undertaking that the check is good then and shall continue good, and this agreement is as binding on the bank as its notes of circulation, a certificate of deposit payable to the order of the depositor, or any other obligation it can assume."

No particular form is required for the certification. Ordinarily this is done by simply writing the word "good" upon the face of the check, adding thereto the signature or initials of the certifying officer. But any language employed by such officer, importing that the check is good and will be paid, would seem to be sufficient. (See 2 Daniel on Neg. Inst., Sec. 1606.)

A check being an order for the payment of money addressed to a bank or banker, it is always presumed to be drawn against funds on deposit therewith. It is not, when considered with reference to its purpose, presentable for *acceptance*, but only for payment—that is to say, payment is the only acceptance which in contemplation of law enters into the engagement of the parties. Hence, if the payee or holder of the check presents it with the view of having it certified, instead of paid, he does so at the peril of discharging the drawer. (First Nat. Bank v. Leach, 52 N. Y., 353.)

In *Security Bank v. National Bank*, (67 N. Y., 462), the court says: "The manifest object of a certification is to indicate the assent of the certifying bank to the request of the drawer of the check that the drawer will pay to the holder the sum mentioned; and this is what an acceptor does by his acceptance of a bill." Whether such assent is indicated by writing the word "good" or the word "accepted" upon the check can make no difference as between the holder of the check and the bank, the obligation assumed by the latter is precisely the same in either case; and thus the legal effect of marking a check "accepted" being the same as marking it "good," the employment of the former expression may, equally with that of the other, well be deemed to import a certification thereof. Agreeably to this view, the acceptance of a check, other than for immediate payment, is not legally distinguishable from its certification. In fact and effect the words are equivalents; they are for the same forbidden purpose to produce the same forbidden results.

The aim of the statute, in prohibiting the certification of checks by national banks where the amount thereof is not on deposit to the credit of the drawer, is obviously to provide a guard against the risks and evils attending such pledging of their credit without adequate security. The mischief sought to be avoided is the *incurring of liabilities* by these banks on checks drawn upon them without sufficient funds; and inasmuch as the liability is the same whether the check be marked by the bank "accepted" or simply "good," either of these modes of incurring it would seem to be sufficient to bring the case within the prohibition referred to. Each may properly be regarded as constituting a *certification*, according to the meaning and intent of the statute. To construe otherwise would be to allow a "device" to "evade the provision" of the law, and such, too, as by express terms is prohibited and punished.

In answer to the first question I accordingly reply that in my opinion a national bank cannot legally *accept* checks drawn upon it, where the drawer has not on deposit therewith the amount stated in the check.

To do so renders the bank subject to certain proceedings on the part of the Comptroller of the Currency (under section 5234, R. S.), and the officer by whom the acceptance is made becomes liable to the penalties provided in the act of July 12, 1882.

The case presented in the second question is not, in my opinion, covered by the provisions of section 5200 Revised Statutes.

The restriction then applies only to liabilities "for money borrowed." The acceptance of a check, where the drawer has no funds on deposit, would be a loan of the credit of the bank, rather than a loan of money, and, if otherwise unobjectionable, it could not properly be regarded as within the terms of the restriction adverted to.

The third question presents the same case in connection with section 5202, Revised Statutes, which declares that "no association shall at any time be indebted or in any way liable to an amount exceeding the amount of its capital stock actually paid in and remaining undiminished by losses or otherwise," except on account of demands of the nature therein described. Liabilities incurred by the acceptance of checks, the drawers thereof having at the time no funds on deposit with the bank, do not appear to fall within any of the *exceptions* enumerated; and assuming such acceptance to be lawful, I am of the opinion that the limit imposed by section 5202 extends to liabilities thus incurred, and that the acceptance of checks by a bank, without the existence of funds on deposit therewith, to an amount exceeding in the aggregate the amount of its paid-in capital, would be a violation of that section.

Under this opinion of the Attorney-General it will be the duty of the Comptroller to bring such evidence as he can obtain by frequent examinations to the attention of the proper officers, in order that such violation may be determined by the courts, and the penalty enforced as provided by the statute.

THE AMOUNT OF THE INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES, AND THE AMOUNT HELD BY THE NATIONAL BANKS.

The report for 1881 contained tables exhibiting a classification of the interest-bearing debt of the United States, and of the bonds held by

the national banks for a series of years. These tables are again presented, and now exhibit also the amount of the outstanding bonds of the government, and the amount held by the banks on November 1st of the present year.

The most important operations of the Secretary of the Treasury, during the years which followed the close of the war, were the funding of large amounts of temporary obligations then outstanding of the government chiefly into six per cent. bonds.

The six per cent. bonds were gradually reduced during the year 1869, and the seven years following, by payment and refunding, into five per cents. The six per cents, together with the five per cents, were subsequently rapidly replaced by four and a half and four per cents, which were authorized to be issued by the act of July 14, 1870. In the year 1881 all of the unredeemed five and six per cent. bonds, amounting to \$579,560,050, were continued, payable at the pleasure of the government, with interest at three and one-half per cent., by agreement with the holders, and since that time \$164,833,200 of these three and one-half per cent. bonds have been paid, and during the present year \$259,370,500 have been replaced by three per cents, under the act of June 12, 1882.

The following table exhibits the classification of the unmatured interest-bearing bonded debt of the United States* on August 31, 1865, when the public debt reached its maximum, and on the 1st day of July of each year thereafter, together with the amount outstanding on November 1 of the present year:

Date.	Six per cent. bonds.	Five per cent. bonds.	Four and a half per cent. bonds.	Four per cent. bonds.	Total.
Aug. 31, 1865.....	\$908, 518, 091	\$199, 792, 100			\$1, 108, 310, 191
July 1, 1866.....	1, 008, 388, 469	198, 528, 435			1, 206, 916, 904
July 1, 1867.....	1, 421, 110, 719	198, 533, 435			1, 619, 644, 154
July 1, 1868.....	1, 841, 521, 800	221, 588, 400			2, 063, 110, 200
July 1, 1869.....	1, 886, 341, 300	221, 589, 300			2, 107, 930, 600
July 1, 1870.....	1, 764, 932, 300	221, 589, 300			1, 986, 521, 600
July 1, 1871.....	1, 613, 897, 300	274, 236, 450			1, 888, 133, 750
July 1, 1872.....	1, 374, 883, 800	414, 567, 300			1, 780, 451, 100
July 1, 1873.....	1, 281, 238, 650	414, 567, 300			1, 695, 805, 950
July 1, 1874.....	1, 213, 624, 700	510, 628, 050			1, 724, 252, 750
July 1, 1875.....	1, 100, 865, 550	607, 132, 750			1, 707, 998, 300
July 1, 1876.....	984, 999, 650	711, 685, 800			1, 696, 685, 450
July 1, 1877.....	854, 621, 850	703, 266, 650	\$140, 000, 000		1, 696, 888, 500
July 1, 1878.....	738, 619, 000	703, 266, 650	240, 000, 000	\$98, 850, 000	1, 780, 735, 650
July 1, 1879.....	310, 932, 500	646, 905, 500	250, 000, 000	679, 878, 110	1, 887, 716, 110
July 1, 1880.....	235, 780, 400	484, 864, 900	250, 000, 000	739, 347, 800	1, 709, 993, 100
July 1, 1881.....	196, 378, 600	439, 841, 350	250, 000, 000	739, 347, 800	1, 625, 567, 750
	Continued at 3½ per cent. 58, 957, 150	Continued at 3½ per cent. 401, 503, 900 155, 356, 350	250, 000, 000	739, 349, 350	1, 449, 310, 400
July 1, 1882.....	{ 3 per cents. 13, 231, 650	{ 3 per cents. 246, 138, 850	250, 000, 000	739, 353, 350	1, 404, 080, 200

The operations of the Treasury Department for a series of years have largely reduced the amount of interest receivable by the national banks on the bonds held by them. During the present year, ending November 1, the three and one-half per cents have been reduced more than two hundred millions (\$200,769,200), and \$179,685,550 of three per cents have been deposited in place thereof.

Sixteen years ago the banks had on deposit as security for circulation, 327 millions in United States bonds, of which amount 241 millions bore interest at six per cent. and 86 millions at five per cent. These

* The Navy pension fund, amounting to \$14,000,000 in three per cents, the interest upon which is applied to the payment of naval pensions exclusively, is not included in the table.

bonds have now entirely disappeared from the list of securities held by the national banks. The average rate of interest now paid by the United States on the bonds deposited as security for circulating notes is about 3.5 per cent. upon their par value; but is equal to about 3.26 per cent. only of the current market value of the bonds. The banks now hold 33 millions of four and one-halves; nearly 105 millions of fours; 40 millions of three and one-half per cents converted from five and six per cents, and 179 millions of three per cents, which have been refunded from three and one-half per cents, during the present year. This will be seen from the following table, which exhibits the amount and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public deposits on the first day of July in each year since 1865, and upon November 1 of the present year.

Date.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.		
July 1, 1865....	\$170,382,500	\$65,576,600			\$235,959,100	\$155,785,750	\$391,744,850
July 1, 1866.....	241,083,500	86,226,850			327,310,350	121,152,950	448,463,300
July 1, 1867.....	251,430,400	89,177,100			340,607,500	84,002,650	424,610,150
July 1, 1868.....	250,726,950	90,768,950			341,495,900	80,922,500	422,418,400
July 1, 1869.....	255,190,350	87,661,250			342,851,600	55,102,000	397,953,600
July 1, 1870.....	247,355,350	94,923,200			342,278,550	43,980,600	386,259,150
July 1, 1871.....	220,497,750	139,387,800			359,885,550	39,450,800	399,336,350
July 1, 1872.....	173,251,450	207,189,250			380,440,700	31,868,200	412,308,900
July 1, 1873.....	160,923,500	229,487,050			390,410,550	25,724,400	416,134,950
July 1, 1874.....	154,370,700	236,800,500			391,171,200	25,347,100	416,518,300
July 1, 1875.....	136,955,100	239,359,400			376,314,500	26,900,200	403,214,700
July 1, 1876.....	109,313,450	232,081,300			341,394,750	45,170,300	386,565,050
July 1, 1877.....	87,690,300	206,651,050	\$44,372,250		338,713,600	47,315,050	386,028,650
July 1, 1878.....	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300
July 1, 1879.....	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,603,520	430,858,120
July 1, 1880.....	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,300	404,483,350
July 1, 1881.....	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350
	Continued at 3½ per cent.:	Continued at 3½ per cent.:					
July 1, 1882.....	25,142,600	202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
Nov. 1, 1882.....	2,101,200	38,505,750					
	3 per cents:	3 per cents:					
	7,788,100	171,897,450	33,754,650	104,917,500	358,964,650	37,563,750	396,528,400

The banks also held \$3,526,000 of Pacific Railroad six per cents, and \$15,000 of five per cents upon which interest has ceased.

AMOUNT OF UNITED STATES BONDS HELD BY THE NATIONAL BANKS, BY BANKS ORGANIZED UNDER STATE LAWS, AND BY PRIVATE BANKERS.

The amounts of United States bonds held by the national banks on November 1, 1880, 1881, and 1882, were, respectively, \$403,369,350, \$426,120,950, and \$396,528,400.

In the following table these amounts have been combined with the average amount of United States bonds held by the savings banks, State banks and trust companies, and private bankers of the country during the six months ending May 31 of the same years:

	1880.	1881.	1882.
National banks.....	\$403,369,350	\$426,120,950	\$395,057,500
Savings banks.....	189,187,816	214,880,178	242,028,782
State banks and trust companies.....	24,498,604	21,650,668	23,211,430
Private bankers.....	14,366,684	16,670,494	14,870,745
Totals.....	631,422,454	679,322,290	675,168,457

The interest-bearing funded debt of the United States was, on November 1 last, \$1,418,080,200. The total amount of bonds held by all the banks and bankers in the country as given above was \$675,168,457, which is not greatly less than one-half of the interest-bearing debt. The amounts for the banks other than national have been obtained from the semi-annual reports made by them to the Commissioner of Internal Revenue, for purposes of taxation. The table given below has also been compiled from these reports, and shows, by geographical divisions, the average amount invested by State banks, private bankers, trust companies, and savings banks in United States bonds, for the six months ending May 31 for the four years named:

Geographical divisions.	Amount invested in United States bonds.		
	By State banks, private bank- ers, and trust companies.	By savings banks.	Total.
May 31, 1879:			
New England States.....	\$3,669,967	\$34,941,378	\$38,611,345
Middle States.....	25,686,469	123,818,148	149,504,617
Southern States.....	3,593,179	86,021	3,679,200
Western States.....	8,326,402	2,164,668	10,491,070
Pacific States and Territories.....	5,015,948	1,372,845	6,388,793
United States.....	46,291,965	162,383,060	208,675,025
May 31, 1880:			
New England States.....	3,737,093	37,693,200	41,430,293
Middle States.....	20,564,834	146,301,155	166,865,989
Southern States.....	2,541,991	1,000	2,542,991
Western States.....	8,137,554	2,474,557	10,612,111
Pacific States and Territories.....	3,883,816	2,717,904	6,601,720
United States.....	38,865,288	189,187,816	228,053,104
May 31, 1881:			
New England States.....	2,985,496	36,640,795	39,626,291
Middle States.....	21,908,703	168,617,049	190,525,752
Southern States.....	1,707,702	21,689	1,729,391
Western States.....	6,734,948	2,689,447	9,424,395
Pacific States and Territories.....	4,984,813	6,911,198	11,895,511
United States.....	38,321,162	214,880,178	253,201,340
May 31, 1882:			
New England States.....	2,644,895	37,046,625	39,691,520
Middle States.....	20,576,823	189,775,842	210,352,665
Southern States.....	1,862,946	.....	1,862,946
Western States.....	7,099,874	2,354,710	9,454,584
Pacific States and Territories.....	5,897,637	12,851,605	18,749,242
United States.....	38,082,175	242,028,782	280,110,957

The above table gives the average amount of capital invested in United States bonds, from which should be deducted the amount of premium paid at the time of purchase, which cannot be ascertained.

Through the courtesy of State officers the Comptroller has obtained the official reports made to them, under State laws, by State banks in twenty-one States, by trust companies in five States, and by savings banks in fifteen States, at different dates during the year 1882, and from these returns the following table has been compiled:

Held by State banks in twenty-one States.....	\$8,739,172
Held by trust companies in five States.....	16,934,812
Held by savings banks in fifteen States.....	237,786,442
Total.....	263,460,426

The amount held by geographical divisions during the years 1880, 1881, and 1882, was as follows:

Geographical divisions.	1880.	1881.	1882.
Eastern States.....	\$45,230,098	\$40,468,340	\$42,667,248
Middle States.....	157,563,757	176,373,889	197,135,239
Southern States.....	958,470	1,073,460	268,350
Western States.....	2,672,242	5,735,518	3,369,414
Pacific States.....	7,240,835	14,874,332	20,020,175
Total.....	213,665,402	238,525,539	263,460,426

The amounts of United States bonds held, as shown by the tables compiled from returns made by State banks, trust companies, and savings banks to State officers, in twenty-one States and Territories were, in 1882, \$16,650,531 less than the average amount shown by the table compiled from the reports made to the Commissioner of Internal Revenue, which were received from similar institutions.

The first-named table shows the actual amounts held at various dates in 1882, while the last gives the average amount held for the six months ending May 30, 1882. Although obtained from different sources and based on data that are not equally complete, the amounts obtained from the one source serve to corroborate those obtained from the other.

NATIONAL BANK FAILURES.

Three national banks have been placed in the hands of receivers during the year ending November 1, 1882, namely: The Mechanics' National Bank of Newark, N. J., on November 2, 1881; the Pacific National Bank of Boston, Mass., on May 22, 1882, and the First National Bank of Buffalo, N. Y., on April 22, 1882. The suspension of the first-named two banks was mentioned in the report of the Comptroller for the year ending November 1, 1881, and the causes which led to both these failures were then fully discussed. The directors of the Pacific National Bank of Boston undertook to make good the impairment of its capital stock in the manner authorized by section 5205 of the Revised Statutes, but, as they failed to do so within the time fixed by law, a receiver was appointed to take charge of its affairs. The failure of the First National Bank of Buffalo was the result of the misappropriation of its funds by its president. Its condition was discovered by the bank examiner when making his annual examination, and a receiver was appointed as before stated.

The affairs of ten national banks have been finally closed within the year. These banks, with the total dividend paid by each to their creditors, are as follows:

The First National Bank of Selma, Ala.....	46.6 per cent.
The First National Bank of New Orleans, La.....	79.0 per cent.
The National Bank of Vicksburg, Miss.....	49.2 per cent.
The Ocean National Bank of New York City.....	100.0 per cent. and interest.
The First National Bank of Carlisle, Pa.....	73.5 per cent.
The First National Bank of La Crosse, Wis.....	48.4 per cent.
The First National Bank of Wichita, Kans.....	70.0 per cent.
The First National Bank of Greenfield, Ohio.....	27.0 per cent.
The First National Bank of Tarrytown, N. Y.....	90.5 per cent.
The First National Bank of Meadville, Pa.....	100.0 per cent. and interest.

The following banks have been closed, with the exception of litigation pending in the courts, and the expenses of the receiverships, in-

cluding the amounts paid to receivers for personal services, are in each case no more than is necessary to carry on the suits. In each of these instances, if litigation results favorably to the banks, some additional dividends may be paid.

The dividends already paid to the creditors of these associations are as follows:

	Per cent.
The Charlottesville National Bank, Charlottesville, Va.....	62
The First National Bank of Norfolk, Va.....	49
The First National Bank of Anderson, Ind.....	25
The Venango National Bank of Franklin, Pa.....	15
The Atlantic National Bank, of New York City.....	95
The First National Bank of Mansfield, Ohio.....	45
The Miners' National Bank of Georgetown, Colo.....	65
The First National Bank of Bedford, Iowa.....	12.5
The City National Bank of Chicago, Ill.....	77
The First National Bank of Georgetown, Colo.....	22.5
The First National Bank of Dallas, Tex.....	37
The Central National Bank of Chicago, Ill.....	60
The People's National Bank of Helena, Mont.....	40
The First National Bank of Allentown, Pa.....	70
The First National Bank of Waynesburg, Pa.....	40

If the litigation now in progress should result favorably, it is estimated that additional dividends will be paid as follows: To the creditors of the First National Bank, Waynesburg, 25 per cent.; of the First National Bank, Allentown, Pa., and First National Bank, Georgetown, Col., 20 per cent.; the First National Bank of Mansfield, Ohio, and Miners' National Bank of Georgetown, Col., 10 per cent., and to the remaining banks, dividends less than 5 per cent.

The affairs of the Cook County and Scandinavian National Banks of Chicago, and of the National Bank of the State of Missouri of Saint Louis also, cannot be closed until pending litigation is brought to a conclusion. The latter bank has already paid to its creditors 100 per cent. of the principal of their claims, and more than 50 per cent. of interest accrued up to December 1, 1882. It is expected that a considerable portion, though not the whole, of the remaining interest will hereafter be paid.

The First National Bank of New Orleans has been closed during the year. The payment of a final dividend had been necessarily postponed on account of delay experienced in adjusting accounts due to and from the government, but which have during the year been finally settled by an appropriation by Congress resulting in a recovery by the bank of \$94,000. The three following banks have paid their creditors the full amount of their claims, principal and interest, and their affairs are still in the hands of receivers appointed by the Comptroller, who are administering the remaining assets in the interest of the stockholders:

First National Bank of Newark, N. J.....	100 per cent. and interest in full.
First National Bank of Brattleboro, Vt.....	100 per cent. and interest in full.
Third National Bank of Chicago, Ill.....	100 per cent. and interest in full.

It is probable that in each of these cases the shareholders will eventually receive a handsome percentage upon the capital stock of the bank. The following banks in the hands of receivers have paid dividends during the past year. The total dividends up to November 1, 1882, being also given.

The First National Bank of Selma, Ala., 4.6 per cent.; total, 46.6 per cent.
The First National Bank of New Orleans, La., 9 per cent.; total, 79 per cent.
The National Bank of Vicksburg, Miss., 13 per cent.; total, 49.2 per cent.

The Ocean National Bank, New York City. Interest dividend; total, 100 per cent., and interest.

The New Orleans National Banking Association, New Orleans, La., 5 per cent.; total, 60 per cent.

The Charlottesville National Bank, Charlottesville, Va., 7 per cent.; total, 62 per cent.

The First National Bank of La Crosse, Wis., 3.4 per cent.; total, 48.4 per cent.

The First National Bank of Greenfield, Ohio, 27 per cent.; total, 27 per cent.

The First National Bank of Franklin, Ind., 15 per cent. to stockholders; creditors paid in full.

The National Bank of the State of Missouri, Saint Louis, Mo., 5 per cent., and 50 per cent. of interest; total, 100 per cent., and 50 per cent. of interest.

The Lock Haven National Bank, Lock Haven, Pa., 10 per cent.; total, 100 per cent.

The Third National Bank of Chicago, Ill. Interest in full; total, 100 per cent. and interest.

*The Commercial National Bank of Kansas City, Mo., 6.165 per cent. to stockholders; total, to stockholders, 37.165.

The First National Bank of Tarrytown, N. Y., 5.5 per cent.; total, 90.5 per cent.

The First National Bank of Allentown, Pa., 20 per cent.; total, 70 per cent.

The People's National Bank of Helena, Mont., 10 per cent.; total, 40 per cent.

The German American National Bank, Washington, D. C., 10 per cent.; total, 50 per cent.

The Second National Bank of Scranton, Pa., 50 per cent.; total, 75 per cent.

The First National Bank of Butler, Pa., 20 per cent.; total, 60 per cent.

The First National Bank of Meadville, Pa. Interest in full. 100 per cent. and interest.

The First National Bank of Newark, N. J. Interest in full. 100 per cent. and interest.

The Mechanics' National Bank of Newark, N. J., 55 per cent.; total, 55 per cent.

The First National Bank of Buffalo, N. Y., 25 per cent.; total, 25 per cent.

Since the commencement of the national banking system 87 banks have been placed in the hands of receivers, and 420 banks have voluntarily closed their business by the votes of shareholders owning two-thirds of their stock, under the provisions of sections 5220 and 5221 of the Revised Statutes of the United States. Of the banks so placed in voluntary liquidation by their stockholders, 7 failed to pay their depositors, and in these cases receivers were appointed by the Comptroller to wind up their affairs. Of the 87 banks placed in the hands of receivers, 51 have been finally closed, leaving 36 still in process of settlement. The loss to creditors of national banks which have been placed in the hands of receivers during the nearly twenty years that have elapsed since the passage of the act of February 25, 1863, as near as can be estimated, including dividends which will probably be hereafter paid, has been about \$7,000,000. The average annual loss has been, therefore, about \$400,000 in the business of corporations having an average capital of about \$450,000,000, and which have been responsible for the safe keeping of deposits in their hands averaging constantly over \$800,000,000, or about one-twentieth of one per cent. of annual loss to depositors. The time required for liquidating the affairs of insolvent banks depends chiefly upon the amount of litigation which may arise, as in any case it is impossible to tell in advance what questions it may become necessary to refer to the courts for decision. In many of these cases no conclusion can be reached until the matter has been brought before the courts of last resort. The dockets of the supreme courts in most of the States, and that of the Supreme Court of the United States, are crowded, and when an appeal is made to these tribunals, years often elapse before the case can be reached. Owing, however, to the decisions already made, the forms of procedure, under the laws governing national banks, are better understood, and in collecting assets, in allowing offsets, and enforcing the liabilities of stockholders, there is now no inducement to protract litigation, either on the part of the ordinary debtors of the bank or of the stockholders who become such debtors when assessed under their liability, as provided in section 5151 of the Revised Statutes. In all cases of failure of national banks

*Creditors paid in full.

there are many claims presented to the receivers which, for various reasons, do not appear to be properly liabilities of the association, and it is necessary, in order to protect the interests of the genuine creditors, that such claims should be rejected until their merits have been properly investigated by a court of competent jurisdiction.

The liability of directors for negligent discharge of their duties, or for malfeasance, is not yet clearly defined by any authoritative decision, but such decisions as there are bearing upon this matter point to a complete remedy against them also. The total amount paid to creditors of insolvent national banks amounts to \$20,945,090; upon proved claims amounting to \$29,586,558. The dividends so far paid thus equal about 70 per cent. of the proved claims. The amount paid during the year was \$2,283,392.

Assessments amounting to \$8,101,750 have been made upon the stockholders of insolvent national banks for the purpose of enforcing their individual liability under section 5151 of the Revised Statutes, of which about \$3,200,000 have been collected and \$534,080.70 during the past year.

A table showing the national banks which have been placed in the hands of receivers, the amount of their capital, of claims proved, the rates of dividends paid, and also showing the amount of circulation of such banks issued, redeemed, and outstanding, will be found in the Appendix.

LOANS AND RATES OF INTEREST.

The following table gives the classification of the loans of the banks in the city of New York, in Boston, Philadelphia, and Baltimore, and in the other reserve cities, at corresponding dates in each of the last three years:

OCTOBER 1, 1880.

Classification.	New York City.	Boston, Philadelphia, and Baltimore.	Other reserve cities.	Country banks.	Aggregate.
	47 banks.	101 banks	83 banks.	1,859 banks.	2,090 banks.
On U. S. bonds on demand	\$3,915,077	\$525,445	\$1,378,168	.....	\$5,818,690
On other stocks, bonds, &c., on demand	92,630,982	30,838,692	16,558,260	.....	140,027,934
On single-name paper without other security	27,755,152	22,542,776	10,402,295	.....	60,700,223
All other loans	114,127,290	137,405,246	75,687,334	\$503,294,724	830,514,594
Totals	238,428,501	191,312,159	104,026,057	503,294,724	1,037,061,441

OCTOBER 1, 1881.

Classification.	48 banks.	102 banks.	87 banks.	1,895 banks.	2,132 banks.
On U. S. bonds on demand	\$2,539,928	\$415,164	\$468,496	\$2,661,256	\$6,084,844
On other stocks, bonds, &c., on demand	97,249,162	39,251,526	24,227,158	35,423,896	196,151,742
On single-name paper without other security	26,935,878	34,465,661	12,904,338	73,114,405	147,420,282
All other loans	120,032,691	137,682,302	96,806,506	464,843,937	819,365,436
Totals	246,737,659	211,814,653	134,406,498	576,043,494	1,169,022,304

OCTOBER 3, 1882.

Classification.	50 banks.	102 banks.	91 banks.	2,026 banks.	2,269 banks.
On U. S. bonds on demand	\$1,618,687	\$265,357	\$1,532,214	\$1,851,550	\$5,267,808
On other stocks, bonds, &c., on demand	89,532,760	31,653,098	22,143,725	39,554,649	182,884,232
On single-name paper without other security	21,382,572	26,721,688	16,075,330	83,576,480	147,754,806
All other loans	126,507,873	143,297,359	106,531,193	526,041,981	902,379,670
Total	239,041,892	201,937,502	146,282,462	651,024,660	1,238,286,516

In the table below is given a full classification of the loans in New York City alone for the last five years:

Loans and discounts.	October 1, 1878.	October 2, 1879.	October 1, 1880.	October 1, 1881.	October 2, 1882.
	47 banks.	47 banks.	47 banks.	48 banks.	50 banks.
On indorsed paper.....	\$83,924,333	\$81,520,129	\$107,058,860	\$112,049,004	\$118,692,651
On single-name paper.....	17,297,475	22,491,926	27,755,152	26,935,878	21,203,573
On U. S. bonds on demand.....	7,003,085	8,286,525	3,915,077	2,539,928	1,797,687
On other stock, &c., on demand.....	51,152,021	78,062,085	92,630,982	97,249,162	89,532,762
On real-estate security.....	786,514	670,021	1,336,513	236,100	304,732
Payable in gold.....	6,752,181				
All other loans.....	2,670,371	4,821,216	5,731,917	7,747,587	7,600,487
Totals.....	169,585,980	195,851,902	238,428,501	246,757,659	239,041,892

The attention of Congress has previously been called to section 5200 of the Revised Statutes, which places restrictions upon loans, and to the difficulty of enforcing its provisions. In cities where large amounts of produce are received and stored, it is represented that it is impossible for the banks to transact this class of business, if restricted to loans for an amount not exceeding in any instance one-tenth of their capital. It is true that the limitation does not apply to loans upon produce in transit, where the drafts are drawn on existing values; but if produce is stored, instead of being shipped, large loans cannot be made except in violation of law. In such case the Comptroller has no means of enforcing the law, except by bringing a suit for forfeiture of charter, and this course might result in great embarrassment to business, as well as loss to many innocent stockholders of the banks. It is evident that the law should be so amended as to exclude from the limitation mentioned legitimate loans upon produce or warehouse receipts, and some other classes of collateral security, as well as loans upon United States bonds.

RATES OF INTEREST IN NEW YORK CITY, AND IN THE BANK OF ENGLAND AND THE BANK OF FRANCE.

The average rate of interest in New York City for each of the fiscal years from 1874 to 1881, as ascertained from data derived from the Journal of Commerce and The Commercial and Financial Chronicle, was as follows:

1874, call loans, 3.8 per cent.; commercial paper, 6.4 per cent.
 1875, call loans, 3.0 per cent.; commercial paper, 5.8 per cent.
 1876, call loans, 3.3 per cent.; commercial paper, 5.3 per cent.
 1877, call loans, 3.0 per cent.; commercial paper, 5.2 per cent.
 1878, call loans, 4.4 per cent.; commercial paper, 5.1 per cent.
 1879, call loans, 4.4 per cent.; commercial paper, 4.4 per cent.
 1880, call loans, 4.9 per cent.; commercial paper, 5.3 per cent.
 1881, call loans, 3.8 per cent.; commercial paper, 5.0 per cent.
 1882, call loans, 4.4 per cent.; commercial paper, 5.4 per cent.

The average rate of discount of the Bank of England for the same years was as follows:

During the calendar year ending December 31, 1874, 3.69 per cent.
 During the calendar year ending December 31, 1875, 3.23 per cent.
 During the calendar year ending December 31, 1876, 2.61 per cent.
 During the calendar year ending December 31, 1877, 2.91 per cent.
 During the calendar year ending December 31, 1878, 3.78 per cent.
 During the calendar year ending December 31, 1879, 2.50 per cent.
 During the calendar year ending December 31, 1880, 2.76 per cent.
 During the calendar year ending December 31, 1881, 3.49 per cent.
 During the fiscal year ending June 30, 1882, 4.01 per cent.

* From the Financial Chronicle only.

In the calendar year ending December 31, 1881, the rate of discount of the Bank of England was increased four times, and only twice reduced. During the fiscal year ending June 30, 1882, the rate was increased four times and decreased three times. The present rate is 5 per cent.

The rate of interest in the city of New York on November 28 was, on call loans, from 4 to 7 per cent., and on commercial paper from 7 to 8 per cent.

SPECIE IN BANK AND IN THE TREASURY OF THE UNITED STATES, AND ESTIMATED AMOUNT IN THE COUNTRY—SPECIE IN THE BANK OF ENGLAND AND IN THE BANK OF FRANCE.

The following table exhibits the amounts of specie held by the national banks at the dates of their reports for the last ten years, the coin and coin certificates held by the New York City banks being stated separately:

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. gold certificates.	Clearing-house certificates.	Total.		
Oct. 3, 1872..	\$920,767 37	\$5,454,580		\$6,375,347 37	\$3,854,400 42	\$10,229,756 79
Dec. 27, 1872..	1,306,091 05	12,471,940		13,778,031 05	5,269,305 40	19,047,336 45
Feb. 28, 1873..	1,958,769 86	11,539,780		13,498,541 86	4,279,123 67	17,777,673 53
Apr. 25, 1873..	1,344,950 93	11,743,320		13,088,259 93	3,780,537 81	16,868,808 74
June 13, 1873..	1,442,097 71	22,139,080		23,581,177 71	4,368,909 01	27,950,086 72
Sept. 12, 1873..	1,063,210 55	13,522,600		14,585,810 55	5,282,658 90	19,868,469 45
Dec. 26, 1873..	1,376,170 50	18,325,760		19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874..	1,167,820 09	23,518,640		24,686,460 09	8,679,403 49	33,365,863 58
May 1, 1874..	1,530,282 10	23,454,660		24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874..	1,842,525 06	13,671,668		15,514,185 00	6,812,022 27	22,326,207 27
Oct. 2, 1874..	1,291,786 56	13,114,480		14,406,266 56	6,834,678 67	21,240,945 23
Dec. 31, 1874..	1,443,215 42	14,410,940		15,854,155 42	6,582,605 62	22,436,761 04
Mar. 1, 1875..	1,084,555 54	10,622,160		11,706,715 54	4,960,390 63	16,667,106 17
May 1, 1875..	930,105 76	5,753,220		6,683,325 76	3,937,035 88	10,620,361 64
June 30, 1875..	1,023,015 86	12,642,180		13,665,195 86	5,294,386 44	18,959,582 30
Oct. 1, 1875..	753,904 90	4,201,720		4,955,624 90	3,094,704 83	8,050,329 73
Dec. 17, 1875..	869,436 72	12,532,810		13,402,246 72	3,668,659 18	17,070,905 90
Mar. 10, 1876..	3,261,131 36	19,086,920		22,348,051 36	6,729,294 49	29,077,345 85
May 12, 1876..	832,313 70	15,183,760		16,016,073 70	5,698,520 66	21,714,594 36
June 30, 1876..	1,214,522 92	16,872,780		18,087,302 92	7,131,167 00	25,218,469 92
Oct. 2, 1876..	1,120,814 34	13,446,760		14,576,574 34	6,785,079 69	21,361,654 03
Dec. 22, 1876..	1,434,701 83	21,602,900		23,037,601 83	9,962,046 06	32,999,647 89
Jan. 20, 1877..	1,669,284 94	33,629,660		35,298,944 94	14,410,322 61	40,709,267 55
Apr. 14, 1877..	1,930,725 59	13,889,180		15,829,905 59	11,240,132 19	27,070,037 78
June 22, 1877..	1,423,258 17	10,324,320		11,747,578 17	9,588,417 89	21,335,996 06
Oct. 1, 1877..	1,558,486 47	11,409,920		12,948,406 47	9,710,413 84	22,658,820 31
Dec. 28, 1877..	1,955,746 20	19,119,080		21,074,826 20	11,832,924 50	32,907,750 70
Mar. 15, 1878..	2,428,797 44	35,003,220		37,432,017 44	17,290,040 58	54,722,058 02
May 1, 1878..	2,688,092 06	25,397,640		28,085,732 06	17,938,024 00	46,023,756 06
June 29, 1878..	1,905,705 22	11,954,500		13,860,205 22	15,391,024 53	29,251,469 77
Oct. 1, 1878..	1,779,792 43	11,514,810		13,294,602 43	17,394,004 16	39,688,606 59
Dec. 6, 1878..	4,009,299 01	12,277,180		16,286,479 01	18,068,771 35	34,355,250 36
Jan. 1, 1879..	5,421,552 49	12,739,544		18,161,092 49	23,338,064 83	41,499,757 32
Apr. 4, 1879..	5,312,966 90	12,220,940		17,533,906 90	23,614,656 51	41,148,563 41
June 14, 1879..	6,058,472 34	12,291,270		18,349,742 34	23,983,545 10	42,333,287 44
Oct. 2, 1879..	7,218,967 69	12,130,900		19,349,867 69	22,823,873 54	42,173,731 23
Dec. 12, 1879..	20,096,249 64	8,366,140	\$21,569,000 00	50,031,389 64	28,981,651 95	79,013,041 59
Feb. 21, 1880..	12,252,541 44	7,464,650	35,855,000 00	55,572,191 44	33,869,860 81	89,442,051 75
Apr. 23, 1880..	12,595,720 49	6,914,250	25,458,000 00	44,967,970 49	41,461,761 72	86,429,732 21
June 11, 1880..	16,682,226 40	7,810,200	33,337,000 00	57,829,426 40	41,677,078 86	99,506,505 26
Oct. 1, 1880..	16,104,855 28	7,489,700	36,139,000 00	59,783,555 38	49,562,054 11	109,346,609 49
Dec. 31, 1880..	19,773,359 01	6,709,900	28,246,000 00	54,729,759 01	52,443,141 91	107,172,900 92
Mar. 11, 1881..	15,924,683 90	4,825,300	30,809,000 00	51,558,983 90	53,597,211 36	105,156,195 26
May 6, 1881..	26,244,108 60	4,625,900	34,176,000 00	65,044,008 60	57,584,553 48	122,628,562 08
June 30, 1881..	20,822,790 87	4,513,400	41,858,000 00	67,194,190 87	61,444,736 63	128,638,927 50
Oct. 1, 1881..	15,317,168 04	4,486,600	31,721,000 00	51,524,768 04	62,809,968 08	114,334,736 12
Dec. 31, 1881..	15,739,080 49	4,037,600	33,852,000 00	53,628,680 49	58,908,719 11	112,537,399 60
Mar. 11, 1882..	16,243,657 39	4,075,800	20,907,000 00	50,226,457 39	58,555,573 65	108,782,031 04
May 19, 1882..	14,708,956 93	4,034,300	31,783,000 00	50,526,286 93	60,687,499 80	111,213,786 73
July 1, 1882..	13,708,690 77	4,005,100	32,854,000 00	50,567,790 77	60,272,431 77	110,840,222 54
Oct. 3, 1882..	13,265,303 74	3,908,100	26,224,000 00	43,397,403 74	57,652,774 58	101,050,178 27

The national banks held silver coin amounting, on October 1, 1877, to \$3,700,703, and on October 1, 1878, to \$5,392,628. On October 2, 1879, the amount held was \$4,986,493, and on October 1, 1880, it was \$6,495,477, including \$1,165,120 in silver treasury certificates, and on October 3, 1882, it was \$8,273,815, including \$1,807,600 of silver certificates. On October 1, of the present year, the official reports of the State banks in New England, New York, Pennsylvania, Maryland, Louisiana, Ohio, Indiana, Iowa, Wisconsin, Missouri, and Minnesota show that these banks then held specie amounting to \$7,140,867, of which the banks in New York City held \$3,484,913. The official returns from the State banks of California do not give separately the amount of coin held by them; but it is estimated that of the total cash reported, amounting to \$10,542,859, \$10,060,622 consisted of coin. The amount of coin held by State banks in the States before mentioned, including California, was, therefore, \$17,201,489.

The Director of the Mint, in his report for 1881, estimates the amount of coin in the country on June 30, 1880, at \$501,555,711, of which \$358,958,691 was gold and \$142,597,020 was silver. His estimate for the fiscal year ending June 30, 1882, is as follows:

United States coin.	Gold.	Silver.	Total.
Circulation June 30, 1881.....	\$439, 774, 753	\$171, 459, 766	\$611, 236, 519
Coinage for the year, less deposits for recoinage.....	88, 814, 091	27, 655, 816	116, 469, 907
Excess of exports over imports.....		517, 778	517, 778
Total.....	528, 590, 844	199, 633, 360	728, 224, 204
Less excess of exports over imports.....	25, 008, 659		25, 008, 659
Remainder.....	503, 582, 185	199, 633, 360	703, 215, 545
Less amounts used in the arts.....	2, 700, 000	60, 000	2, 760, 000
Circulation July 1, 1882.....	500, 882, 185	199, 573, 360	700, 455, 545

From July 1, 1882, to November 1, the Director estimates that there was added to the coin \$15,306,491 of gold and \$8,738,472 of silver, making the stock of coin in the country at the latter date \$724,500,508, of which \$516,188,676 was gold and \$208,311,832 was silver.

The amount of bullion in the mint and in the New York assay office on November 1 is stated to have been \$50,916,780 of gold and \$4,012,503 of silver, making in all \$54,929,283; which, added to the estimated amount of coin stated above, gives \$779,429,791, of which amount \$567,105,456 was gold and \$212,324,335 was silver.

The following table shows the amount of gold and silver, including the amount held to protect gold and silver certificates, and the percentage of each, in the Treasury of the United States, on September 30 of each year from 1876 to 1882, and on November 1, 1882:

Period.	Silver.			Gold coin and bullion.	Total coin and bullion.	Per cent of—	
	Standard dollars.	Other coin and bullion.	Total silver.			Silver.	Gold.
Sept. 30, 1876.....		\$6, 029, 367	\$6, 029, 367	\$55, 423, 059.	\$61, 452, 426	9.8	90.2
Sept. 30, 1877.....		7, 425, 454	7, 425, 454	107, 039, 529	114, 464, 983	6.5	93.5
Sept. 30, 1878.....	\$13, 155, 205	15, 777, 937	27, 933, 142	136, 036, 302	163, 969, 444	17.0	83.0
Sept. 30, 1879.....	31, 806, 774	21, 173, 023	52, 979, 797	169, 827, 571	222, 807, 368	23.8	76.2
Sept. 30, 1880.....	47, 784, 744	30, 878, 286	78, 663, 030	135, 641, 450	214, 304, 480	36.7	63.3
Sept. 30, 1881.....	66, 092, 667	28, 945, 297	96, 037, 964	174, 361, 343	269, 899, 307	35.3	64.7
Sept. 30, 1882.....	92, 228, 649	30, 769, 705	122, 998, 354	152, 739, 106	275, 737, 460	44.6	55.4
Nov. 1, 1882.....	92, 414, 977	30, 761, 935	123, 176, 912	150, 805, 744	282, 982, 656	43.5	56.5

The bullion in the Bank of England for each year from 1870 to 1882, is shown in the following table, the pound sterling being estimated at five dollars:

1870.....	\$103,900,000	1877.....	\$126,850,000
1871.....	117,950,000	1878.....	119,200,000
1872.....	112,900,000	1879*.....	150,942,980
1873.....	113,500,000	1880†.....	141,637,000
1874.....	111,450,000	1881†.....	115,221,870
1875.....	119,600,000	1882†.....	108,689,912
1876.....	143,500,000		

Below is a similar table, giving the amount of gold and silver, and the percentage of each, in the Bank of France, on December 31 of each year‡ from 1870 to 1881, and on November 2, 1882, five francs being estimated at one dollar:

Years.	Silver coin and bullion.	Gold coin and bullion.	Total.	Per cent of—	
				Silver.	Gold.
December 31, 1870.....	\$13,700,000	\$85,740,000	\$99,440,000	13.8	86.2
December 31, 1871.....	16,240,000	110,680,000	126,920,000	12.8	87.2
December 31, 1872.....	26,520,000	131,740,000	158,260,000	16.8	83.2
December 31, 1873.....	31,260,000	122,260,000	153,520,000	20.4	79.6
December 31, 1874.....	62,640,000	204,220,000	266,860,000	23.5	76.5
December 31, 1875.....	101,000,000	234,860,000	335,860,000	30.1	69.9
December 31, 1876.....	127,720,000	306,080,000	433,800,000	29.4	70.6
December 31, 1877.....	173,080,000	235,420,000	408,500,000	42.4	57.6
December 31, 1878.....	211,620,000	196,720,000	408,340,000	51.8	48.2
December 31, 1879.....	245,520,000	148,320,000	393,840,000	62.3	37.7
December 31, 1880.....	244,360,000	110,480,000	354,840,000	68.9	31.1
December 31, 1881.....	231,180,000	129,160,000	360,340,000	64.2	35.8
November 2, 1882.....	223,136,000	194,314,000	417,450,000	53.5	46.5

TRANSACTIONS OF THE NEW YORK CLEARING HOUSE.

The New York Clearing House Association is composed of forty-seven national and fourteen State banks, and the assistant treasurer of the United States at New York.

Through the courtesy of Mr. W. A. Camp, its manager, a statement of the transactions during the year ending October 1, 1882, has been obtained, which shows that the total exchanges were more than forty-six thousand millions of dollars, while the balances paid in money were nearly 1,600 millions. The daily average balances paid were somewhat more than \$5,000,000, or about 3.4 per cent. of the amount of the settlements. The balances paid in money during the year consisted of \$1,325,990,000 in clearing house certificates of the Bank of America, legal tenders amounting to \$10,220,245, and \$258,550,000 in gold coin, weighing 476½ tons. If, instead of gold coin, silver had been used, the weight would have been nearly 8,000 tons. Since the date of the issue of the new gold certificates (October 4), authorized by the act of July 12, 1882, the balances due from the government have been paid in these

* London Economist, November 8, 1879.

† London Bankers' Magazine, October, 1880, 1881, and 1882.

‡ The Bulletin de Statistique, as quoted in the Bankers' Magazine, New York, vol. xiii, page 740; except the items for 1879-'80 and '81, which were obtained from the London Bankers' Magazine for August, 1880, page 661, September, 1881, page 716, and September, 1882, page 739, and the last item from The London Economist, November 4, 1882.

certificates instead of coin, thus dispensing with the movement of large amounts in bags and upon drays from the Treasury to the custody of the banks. The following table shows the yearly transactions of the New York clearing house for the twenty-nine years since its organization in 1853, and the amounts and ratios of currency required for the payment of daily balances :

Years.	No. of banks.	*Capital.	Exchanges.	Balances paid in money.	Average daily exchanges.	Average daily balances paid in money.	Ratios.
1854	50	\$47,044,900	\$5,750,455,987	\$297,411,494	\$19,104,505	\$988,078	<i>Per ct.</i> 5.2
1855	48	48,884,180	5,362,912,098	289,694,137	17,412,052	940,565	5.4
1856	50	52,883,700	6,906,213,329	334,714,489	22,278,108	1,079,724	4.8
1857	50	64,420,200	8,333,226,718	365,313,902	26,968,371	1,182,246	4.4
1858	46	67,146,018	4,756,664,386	314,238,911	15,393,736	1,016,954	6.6
1859	47	67,921,714	6,448,005,956	363,984,683	20,867,333	1,177,944	5.6
1860	50	69,907,435	7,231,143,057	380,693,438	23,401,757	1,232,018	5.3
1861	50	68,900,605	5,915,742,758	353,383,044	19,269,520	1,151,088	6.0
1862	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,758	6.0
1863	50	68,972,508	14,867,597,849	677,626,483	48,428,657	2,207,252	4.6
1864	49	68,586,763	24,097,196,656	885,719,205	77,984,455	2,866,405	3.7
1865	55	80,363,013	26,032,384,342	1,035,765,108	84,796,040	3,373,828	4.0
1866	58	82,370,200	28,717,146,914	1,066,135,106	93,541,195	3,472,753	3.7
1867	58	81,770,200	28,675,159,472	1,144,963,451	93,101,167	3,717,414	4.0
1868	59	82,270,200	28,484,288,637	1,125,455,237	92,182,164	3,642,250	4.0
1869	59	82,720,200	37,407,028,987	1,120,318,308	121,451,393	3,637,397	3.0
1870	61	83,620,200	37,804,539,406	1,036,484,822	90,274,479	3,365,210	3.7
1871	62	84,420,200	39,300,986,682	1,209,721,029	95,133,074	3,927,666	4.1
1872	61	84,420,200	33,844,369,568	1,428,582,707	109,884,317	4,636,632	4.2
1873	59	83,370,200	35,461,052,826	1,474,508,025	115,885,794	4,818,654	4.1
1874	59	81,635,200	22,855,927,636	1,286,753,176	74,692,574	4,205,076	5.7
1875	59	80,435,200	25,061,237,902	1,408,608,777	81,899,470	4,603,297	5.6
1876	59	81,731,200	21,597,274,247	1,295,042,029	70,349,428	4,218,378	5.9
1877	58	71,085,200	23,289,243,701	1,373,996,302	76,358,176	4,504,906	5.9
1878	57	63,611,500	22,508,438,442	1,307,843,857	73,555,988	4,274,000	5.8
1879	59	60,890,200	25,178,770,701	1,400,111,063	82,015,540	4,560,622	5.6
1880	57	60,475,200	37,182,128,621	1,516,538,631	121,510,224	4,956,009	4.1
1881	60	61,162,700	48,565,818,212	1,776,018,162	159,232,191	5,823,010	3.5
1882	61	60,962,700	46,552,846,161	1,595,000,245	151,637,935	5,195,440	3.4
		†71,043,710	†645,059,244,842	†28,280,157,052	†72,443,011	†3,176,537	4.4

The total amount of transactions for the twenty-nine years given in the table is \$645,059,244,842, and the annual average is \$22,243,422,236.

The clearing house transactions of the assistant treasurer of the United States at New York, for the year ending November 1, 1882, were as follows:

Exchanges received from clearing-house	\$341,737,470 97
Exchanges delivered to clearing-house	124,963,744 70
Balances paid to clearing-house	218,899,803 26
Balances received from clearing-house	2,126,076 99

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him 216,773,726 27

A table compiled from statements made by the New York clearing-house, giving the clearings and balances weekly for the months of September, October, and November, of the years from 1874 to 1882, will be found in the appendix, and are valuable for purposes of comparison.

The following table exhibits the transactions of clearing-houses located

* The capital is for various dates, the amount at a uniform date in each year not being obtainable.

† Yearly averages for twenty-nine years.

‡ Totals for twenty-nine years.

in 22 cities, for the year ending October 1, 1882, from official returns received by the manager of New York Clearing-House:

Cities.	Exchanges.	Balances.
Boston, Mass.	\$3,753,496,901 00	\$479,090,685 00
Philadelphia, Pa.	2,760,946,905 49	234,099,190 71
Chicago, Ill.	2,373,903,487 00	247,934,356 00
Cincinnati, Ohio	971,900,000 00	(*)
Saint Louis, Mo.	878,549,184 00	141,172,251 00
Baltimore, Md.	700,464,508 35	83,068,848 07
San Francisco, Cal.	635,787,678 51	112,275,530 21
New Orleans, La.	484,615,412 00	49,733,734 00
Pittsburgh, Pa.	433,689,238 82	82,218,178 18
Louisville, Ky.	392,189,934 00	41,072,489 27
Milwaukee, Wis.	388,170,946 06	62,640,929 20
Kansas City, Mo.	178,044,500 00	(*)
Cleveland, Ohio	116,481,767 00	(*)
Indianapolis, Ind.	112,000,000 00	24,000,000 00
Hartford, Conn.	88,498,000 00	23,588,000 00
Peoria, Ill.	54,428,517 00	(*)
Memphis, Tenn.	43,693,882 07	9,721,986 74
Worcester, Mass.	42,769,666 00	12,747,394 00
Springfield, Mass.	41,450,006 06	12,694,908 74
Lowell, Mass.	28,502,573 08	10,701,606 94
Syracuse, N. Y.	21,929,316 97	6,043,858 28
New York City	46,552,846,161 34	1,595,000,245 27
22 cities	61,054,353,584 75	3,229,701,191 61
New York City	76.3 per cent. of total exchanges.	49.4 per cent. of total balances.

* No record kept.

The following interesting table has been copied from the Public, of New York City, of November 23, which gives the latest information concerning the exchanges at New York and other cities having clearing-houses, for the week ending November 18, 1882, comparing them with those for the corresponding week in 1881, and showing the percentage of differences. The exchanges at the same places for the week ending November 11, 1882, are also given with the percentage of differences resulting from a comparison with the exchanges for the same week of the previous year.

	Week ending November 18.			Week ending November 11.	
	1882.	1881.	Per cent.	1882.	Per cent.
New York	\$1,054,585,666	\$892,319,707	+18.2	\$950,469,957	+19.3
Boston	75,587,683	86,781,980	-12.9	74,693,348	-11.1
Philadelphia	53,876,635	57,969,493	-3.6	54,040,419	+11.6
Chicago	48,202,252	46,857,356	+2.9	48,221,994	-2.7
Cincinnati	21,494,000	20,275,000	+6.0	19,109,500	-3.8
Saint Louis	17,080,980	18,552,432	-7.9	17,870,457	-11.6
Pittsburg	14,586,503	8,231,182	+77.2	23,161,722	+173.8
Baltimore	14,514,871	15,270,602	-4.9	12,213,156	-7.8
San Francisco	14,116,305	13,934,168	+1.3	10,493,471	-14.5
New Orleans	13,491,661	12,381,927	+9.0	14,512,512	+21.3
Milwaukee	8,123,670	7,816,756	+3.9	6,915,788	-2.2
Louisville	7,338,929	7,158,985	+2.5	6,781,630	-13.8
Providence	5,421,800	5,069,600	+6.9	5,304,900	+1.9
Kansas City	4,630,200	3,074,700	+50.6	5,300,000	+71.8
Cleveland	2,393,822	2,577,219	-7.1	2,398,234	+1.1
Indianapolis	2,141,641	2,434,748	-12.0	1,897,587	-23.3
Hartford	2,055,788	1,762,978	+16.6	1,878,811	+15.6
Memphis	1,634,766	1,611,834	+1.4	1,707,416	+36.3
New Haven	1,418,481	1,263,734	+12.2	1,308,520	+14.6
Peoria	1,078,558	1,062,509	+1.5	1,127,170	-4.0
Columbus	1,073,541	899,134	+19.4	1,254,293	+21.0
Portland	*1,030,655			*1,186,168	
Worcester	949,686	880,377	+7.8	930,826	+11.7
Springfield	945,168	926,288	+2.0	823,707	-7.4
Lowell	772,367	546,091	+41.2	764,848	+30.9
Syracuse	576,316	504,512	+14.2	507,070	+28.8
Total	1,370,090,689	1,210,164,212	+13.2	1,263,687,336	+14.7
Outside New York	315,505,923	317,844,505	- .7	313,217,380	+2.7

* Portland omitted in footings.

CLEARING-HOUSE CERTIFICATES.

Section 5192 Revised Statutes provides that clearing-house certificates, representing specie or lawful money specially deposited for the purposes of any clearing-house association, shall also be deemed to be lawful money in the possession of any association belonging to such clearing-house holding and owning such certificate; and section 5193 provides that the Secretary of the Treasury may receive United States notes on deposit, without interest, from any national banking association, in sums not less than ten thousand dollars, and issue certificates therefor in denominations of not less than five thousand dollars, which certificates may be counted as part of the lawful-money reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made.

The legal-tender note certificates were first issued in the fiscal year 1873. On June 30, 1875, there were outstanding \$59,045,000 of these certificates, of which the national banks held \$47,310,000. On June 30, 1876, the amount outstanding was \$33,140,000, of which the banks held \$27,955,000. On June 30, 1879, the amount had been reduced to \$29,330,000, and the banks held on June 14 of the same year, \$25,180,000. The amount outstanding on October 3, 1882, was \$10,725,000, and the national banks held on that day, \$8,645,000.

The issue of the gold certificates was authorized by the fifth section of the act of March 3, 1863, and they were used for clearing-house purposes soon after the passage of the national bank act. The first issue was made on November 13, 1865. On June 30, 1875, there were outstanding \$21,796,300, of which the national banks in New York City held \$12,642,180. The issue of these certificates was discontinued on December 1, 1878, and the amount outstanding had decreased on June 30, 1879, to \$15,413,700, and on October 1, 1880, to \$7,480,100. The amount outstanding on October 3, was \$4,907,440, of which the national banks held \$4,594,300. The issue of gold certificates having been discontinued by the government, and the amount of gold coin having rapidly increased, the banks in New York found it necessary to establish a depository of gold coin for the convenience of the clearing-house. This depository at the present time is the Bank of America, by which bank certificates of deposit were first issued on October 14, 1879. The amount of such certificates outstanding on November 1, 1882, was \$26,390,000; on January 1, 1880, \$25,610,000. The largest amount of coin on deposit, during the year, was on January 21, 1882, viz, \$45,330,000, the capacity of the vault having been increased since 1880. The national banks of New York City held on July 1, 1882, \$34,486,000; on October 3, \$41,132,000.

The act of February 28, 1878, authorized any holder of silver dollars of the weight of $41\frac{1}{2}$ grains troy of standard silver, to deposit the same with the Treasurer, or any assistant treasurer, of the United States, in sums not less than ten dollars, and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. It required that the coin deposited, or representing the certificates, should be retained in the Treasury for the payment of the same on demand, and that said certificates should be receivable for customs, taxes, and all public dues, and also authorized their reissue. This act did not authorize their use as clearing-house certificates, nor make them available as reserve for the national banks.

The act of July 12, 1882, authorized and directed the Secretary of the Treasury to receive deposits of gold coin in denominations of not less than \$20 each, corresponding with the denominations of United States

notes. The coin deposited for the certificates is required to be retained for the payment of the same on demand, and these certificates, and also silver certificates, are authorized to be counted as part of the lawful reserve of the national banks.

The act also provides that—

No national banking association shall be a member of any clearing house in which such certificates shall not be receivable in the settlement of clearing-house balances.

The amount of silver certificates outstanding on November 1 was \$65,620,450. The amount of gold certificates which had been issued under this act on November 1, 1882, was \$21,790,000.

STATE BANKS, TRUST COMPANIES, AND SAVINGS BANKS.

The act of Congress of February 19, 1873, section 333 of the United States Revised Statutes, requires the Comptroller to obtain from authentic sources, and report to Congress, statements, exhibiting under appropriate heads, the resources and liabilities of such banks and savings banks as are organized under the laws of the several States and Territories. In compliance with this act, he has presented annually in the appendices to his reports, the resources and liabilities of these corporations, so far as it has been possible to obtain them. Through the courtesy of State officers, returns of State banks, savings banks, and trust and loan companies have, during the past year, been received from twenty-three States. Many of the States and Territories, including Illinois, Kansas, Nebraska, Dakota, Oregon, Virginia, and Tennessee do not require periodical returns of the condition of the different classes of banks organized under their laws.

From these returns, the following abstract has been compiled, showing the resources and liabilities of State banks and trust companies for the last three years, the number reporting in 1880 being 650; in 1881, 683, and in 1882, 704.

	1880.	1881.	1882.
	650 banks.	683 banks.	704 banks.
RESOURCES.			
Loans and discounts	\$281,496,731	\$352,725,986	\$404,574,420
Overdrafts	597,699	1,407,605	1,373,116
United States bonds	26,252,182	27,680,025	25,673,984
Other stocks, bonds, &c.	35,601,792	42,330,957	45,658,788
Due from banks	40,340,845	54,662,829	57,973,718
Real estate	19,489,086	21,396,772	19,915,682
Other assets	7,374,037	11,941,741	13,685,205
Expenses	979,492	1,136,427	1,193,345
Cash items	11,176,592	16,900,762	18,546,073
Specie	6,905,977	17,925,628	17,902,760
Legal-tenders, bank notes, &c.	51,500,226	27,391,317	27,322,912
Total	481,774,159	575,500,139	633,819,998
LIABILITIES.			
Capital stock	109,318,451	112,111,325	113,361,931
Circulation	283,308	274,941	286,391
Surplus fund	25,008,431	27,857,976	31,504,352
Undivided profits	10,774,731	12,237,320	14,758,438
Dividends unpaid	486,094	576,413	577,419
Deposits	298,759,619	373,032,632	426,677,092
Due to banks	18,613,336	19,105,664	18,409,351
Other liabilities	18,530,189	30,303,868	28,245,024
Total	481,774,159	575,500,139	633,819,998

The foregoing table was prepared from returns from all the New England States, except Maine; from four Middle States, not including Delaware, and from all the Western States, excepting Illinois, Kansas, and Nebraska. The only Southern States from which reports have been received were South Carolina, Georgia, Louisiana, Texas, and Kentucky. The only Pacific State is California. There are no State banks in Maine, but one in New Hampshire, six in Vermont, and none in Massachusetts. There are, however, six trust and loan companies in the latter State, one in Rhode Island, and seven in Connecticut.

SAVINGS BANKS.

The following table exhibits the aggregate resources and liabilities of 629 savings banks in 1880, 1881, and 1882:

	1880.	1881.	1882.
RESOURCES.			
Loans on real estate	\$315, 273, 232	\$307, 096, 158	\$307, 089, 227
Loans on personal and collateral security	70, 175, 090	95, 817, 641	128, 483, 698
United States bonds	187, 413, 220	210, 845, 514	237, 786, 442
State, municipal, and other bonds and stocks	150, 440, 359	159, 819, 942	206, 291, 274
Railroad bonds and stocks	20, 705, 378	27, 069, 048	32, 994, 578
Bank stock	32, 225, 923	33, 249, 203	35, 365, 717
Real estate	39, 038, 502	41, 987, 674	39, 882, 429
Other assets	27, 053, 452	37, 408, 163	11, 047, 346
Expenses	216, 423	135, 572	132, 204
Due from banks	22, 063, 091	40, 603, 641	38, 977, 135
Cash	17, 072, 680	13, 758, 106	14, 932, 015
Total	881, 677, 350	967, 790, 662	1, 052, 982, 065
LIABILITIES.			
Deposits	819, 106, 973	891, 961, 142	966, 797, 081
Surplus fund	51, 226, 472	60, 289, 905	69, 454, 512
Undivided profits	4, 740, 861	10, 325, 800	11, 136, 219
Other liabilities	6, 603, 044	5, 213, 815	5, 594, 253
Total	881, 677, 350	967, 790, 662	1, 052, 982, 065

The foregoing table includes the returns from the six New England States, from four Middle States, not including Delaware, from the States of Ohio, Indiana, California, and the District of Columbia. The aggregate of loans in the New England States is \$252,010,803, and of deposits, \$430,233,402. In the Middle States the aggregate of loans is \$145,099,593, and of deposits, \$469,058,085.

Some of the largest savings banks in the city of Philadelphia, organized under old charters, are not required to make reports to any State officer. Returns received directly from four of these banks, having deposits amounting to \$29,913,605, are included in the returns from the State of Pennsylvania.

The savings-banks deposits, given in the foregoing table for 1882, based upon reports made to State authorities, are \$966,797,081, and the deposits of the State banks and trust companies were \$426,677,092. These returns do not include bank deposits. The deposits of the national banks on October 3, 1882, exclusive of those due to banks, were \$1,138,071,777. These deposits of the national banks bear to those of the savings banks the proportion, nearly, of 55 to 45; to those of the State banks and trust companies the proportion of 73 to 27; and to the combined deposits of both, the proportion of 45 to 55.

The total population of New England, according to the census of 1880,

was 4,010,529, and the number of open-deposit accounts of the savings banks in the year 1882 is 1,294,859, which is equal to 32.3 accounts to each one hundred of the entire population. The average amount of each account is \$332.26, and if the total deposits were divided among the entire population, the average sum of \$107.27 could be given to each individual.

The deposits of the savings banks in the State of New York were \$387,832,893, while the population is 5,082,871, showing that an equal distribution of the savings-banks deposits among the entire population of the State would give \$76.30 to each individual. Tables showing the aggregate resources and liabilities of State banks, trust companies, and savings banks in each State, from which returns have been received from the State authorities appear in the Appendix.

A table is also there given showing by States the number of savings-bank depositors and the average amount due to each in 1881 and 1882.

PRIVATE BANKERS.

In the Appendix will be found three comprehensive tables of two pages each, giving by geographical divisions, and by States, Territories, and principal cities, the number of State banks, savings banks, trust and loan companies, and private bankers of the country, for the present and two previous years, together with the amount of their capital and deposits, and the amount of their capital invested by them in United States bonds. The first official information of this character ever published in regard to the private bankers of the country was contained in a table in the Comptroller's report for 1880. The following information in reference to the private bankers in sixteen of the principal cities has been compiled from the table in the Appendix for the year 1882:

Cities.	Number of banks.	Capital.	Deposits.	Invested in United States bonds.
Boston.....	64	\$6,088,250	\$5,980,391	\$871,395
New York City.....	536	51,654,464	56,364,207	7,846,422
Albany.....	3	91,000	85,767	.....
Philadelphia.....	50	2,040,877	6,097,791	77,738
Pittsburgh.....	10	785,754	3,278,514	54,712
Baltimore.....	35	1,104,268	2,942,892	177,107
Washington.....	8	408,517	4,338,716	326,634
New Orleans.....	10	71,000	1,082	.....
Louisville.....	3	180,500	709,290	.....
Cincinnati.....	11	686,994	2,869,514	203,858
Cleveland.....	5	77,000	1,599,202	14,210
Chicago.....	27	8,604,618	10,916,243	235,787
Detroit.....	7	161,541	1,095,923	5,750
Milwaukee.....	4	160,000	2,352,465	3,812
Saint Louis.....	11	295,351	246,285	45,825
San Francisco.....	12	2,030,465	10,863,554	152,956
Totals.....	796	74,440,599	109,741,746	10,016,206

The total number of private bankers in the foregoing cities is 796, with an aggregate capital of \$74,440,599, and aggregate deposits of \$109,741,746; the average capital being \$93,518, and the average deposits \$137,867. About 68 per cent. of these private banks are located in New York City, representing more than two-thirds of the aggregate capital and over one-half of the aggregate deposits. In the city of New York the average amount of capital is \$96,370 and deposits \$105,157 for each private banker; and the bankers in that city also held \$7,846,422 of United States bonds, or nearly one-half of the amount of such bonds held by all of the private bankers of the country.

The following table gives similar information for the thirty-three States and Territories, exclusive of the cities in the above table, having an amount of capital in excess of \$100,000. In this table the number of private bankers is 2,530; the aggregate amount of capital, \$39,287,623, and of deposits \$181,970,664, the average capital being \$15,529, and the average deposits \$71,925.

States and Territories.	No. of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Pennsylvania.....	203	\$4, 295, 918	\$24, 780, 177	\$227, 954
Ohio.....	221	4, 294, 085	23, 709, 057	784, 737
Iowa.....	315	4, 186, 651	16, 703, 267	321, 310
Illinois.....	297	3, 735, 378	24, 328, 452	634, 845
Indiana.....	118	3, 286, 507	14, 069, 359	706, 965
Texas.....	123	2, 708, 364	7, 224, 606	11, 175
New York.....	162	1, 753, 420	15, 152, 959	493, 976
Kansas.....	164	1, 633, 919	5, 046, 452	435, 531
Michigan.....	149	1, 407, 597	6, 930, 293	147, 207
Missouri.....	89	1, 263, 396	6, 961, 756	218, 696
Minnesota.....	109	992, 068	4, 486, 316	18, 413
Nebraska.....	126	931, 366	3, 046, 989	38, 237
Oregon.....	17	863, 387	2, 370, 681	265, 250
Wisconsin.....	85	780, 952	4, 317, 066	69, 816
Kentucky.....	25	662, 368	2, 779, 621	21, 083
Colorado.....	48	629, 939	2, 469, 192	1, 500
Alabama.....	23	576, 175	1, 792, 676	500
Montana.....	15	570, 858	1, 434, 947	.....
Georgia.....	30	561, 667	951, 645	6, 000
Connecticut.....	16	477, 158	2, 018, 460	7, 571
Washington.....	15	418, 657	1, 008, 357	2, 500
Rhode Island.....	8	412, 496	553, 489	52, 983
Virginia.....	19	410, 590	2, 378, 429	40, 000
Dakota.....	61	392, 789	810, 324	.....
Mississippi.....	10	372, 537	1, 017, 893	36, 907
California.....	25	352, 006	1, 309, 128	.....
Utah.....	9	278, 464	1, 259, 082	47, 755
Nevada.....	7	215, 445	779, 656	100, 000
Wyoming.....	5	193, 426	772, 078	.....
South Carolina.....	8	189, 577	63, 432	.....
Arkansas.....	16	176, 676	529, 125	62, 941
Louisiana.....	3	132, 286	80, 235	.....
Florida.....	9	131, 521	834, 965	.....
Totals.....	2, 530	39, 287, 623	181, 970, 664	4, 753, 852

The remaining thirteen States and Territories, not enumerated in the above table, contain 65 private bankers, with an aggregate capital of \$527,670, and aggregate deposits of \$3,909,750. Massachusetts has only three private bankers, outside the city of Boston, with an aggregate capital of \$64,167, and aggregate deposits of \$618,206. Maryland has but two private bankers outside of the city of Baltimore. The State of Maine has ten private bankers, North Carolina but four, New Hampshire two, New Jersey four, Delaware and Vermont only one each, and Arizona eleven. The average amount of capital held by each of these 65 private bankers is \$8,511, and of deposits \$63,060.

The following table shows, by geographical divisions, the number of private bankers in the United States, with the aggregate amount of their capital, deposits, and investments in United States bonds, for the six months ending May 31, 1882:

Geographical divisions.	No. of banks.	Capital.	Deposits.	Invested in United States bonds.
New England States.....	104	\$7, 130, 196	\$9, 417, 712	\$981, 371
Middle States.....	1, 014	62, 193, 765	113, 079, 792	9, 204, 616
Southern States.....	293	6, 369, 701	19, 981, 042	227, 131
Western States and Territories.....	1, 980	38, 552, 230	153, 143, 614	4, 457, 627
United States.....	3, 391	114, 255, 892	295, 622, 160	14, 870, 745

The table below is a recapitulation of the foregoing, showing by groups the aggregates for the bankers in the sixteen principal cities, in the thirty-three States and Territories having a private banking capital in excess of \$100,000, and in the thirteen remaining States and Territories, for the last year:

RECAPITULATION.

	No. of banks.	Capital.	Deposits.	Invested in United States bonds.
Principal cities	796	\$74,440,599	\$109,741,746	\$10,016,206
Principal States and Territories	2,530	39,287,623	181,970,664	4,753,852
Remaining States and Territories	65	527,670	3,909,750	100,687
United States	3,391	114,255,892	295,622,160	14,870,745

SECURITY FOR CIRCULATING NOTES.

During previous years there have been many changes in the classes of United States bonds held by the national banks as security for their circulation, owing to the payment or refunding or extension of the different issues of five and six per cent. bonds bearing interest at four and one-half, four, three and one-half, and three per cent. During the present year 259 millions of three and one-half per cent. bonds, held by the banks, which were extended from five or six per cent. bonds in the year 1881, have been changed into three per cent. bonds. The amount of United States bonds held by the Treasurer as security for the circulating notes of the national banks on the first day of November, 1882, is exhibited in the following table:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
		<i>Per cent.</i>	
Funded loan of 1881 (5's, interest ceased)	July 14, 1870, and January 20, 1871 ..		\$15,000
Funded loan of 1891	do.	4½	33,754,650
Funded loan of 1907	do.	4	104,927,500
Loan of July and August continued	July 17 and August 5, 1861	3½	749,500
Loan of 1863 continued (81's)	March 3, 1863	3½	1,351,700
Funded loan of 1881 continued	July 14, 1870, and January 20, 1871 ..	3½	38,505,750
Funded loan of July 12, 1882	July 12, 1882	3	179,675,550
Pacific Railway bonds	July 1, 1862, and July 2, 1864	6	3,526,000
Total			362,505,650

During the year 1871, and previous thereto, a large portion of the bonds bore interest at the rate of six per cent., and until the year 1877 all of the bonds bore interest at either five or six per cent. The five or six per cent. bonds, in the year 1881, entirely disappeared from the list of these securities, with the exception of three and a half million of Pacific sixes.

At the present time more than eleven per cent. of the amount, pledged for circulation, consists of bonds bearing interest at three and a half per cent. only, and nearly fifty per cent. of them bear interest at three per cent., and the remainder, with the exception of three and one-half millions of Pacifics, bear interest at the rate of four and four and a half per cent.

COUNTERFEIT AND UNSIGNED NATIONAL-BANK NOTES.

Section 5 of the act of June 30, 1876, provides—

That all United States officers, charged with the receipt or disbursement of public moneys, and all officers of national banks, shall stamp or write in plain letters the word "counterfeit," "altered" or "worthless," upon all fraudulent notes issued in the form of, and intended to circulate as money, which shall be presented at their place of business, and if such officers shall wrongfully stamp any genuine note of the United States, or of the national banks, they shall, upon presentation, redeem such notes at the face value thereof.

This section makes it the duty, not only of every officer of the United States charged with the receipt or disbursement of public moneys, but also of all officers of the national banks, to stamp every fraudulent note which shall be presented at their counters, in such a manner as shall thereafter prevent its circulation.

There is no doubt that there has been great neglect on the part of national bank officers to comply with this law. The number of counterfeit national bank notes which have been issued is very small in proportion to the number issued previous to the establishment of the national banking system, but the number in circulation has largely increased during the last few years, probably owing to the fact that the bank notes which are presented at the counters of the banks, and which are known to be fraudulent, are not immediately stamped "counterfeit," "altered," or "worthless," as required by law. If a genuine note is wrongfully stamped, the officer thus stamping it can immediately obtain a genuine note in exchange by forwarding the same to the Treasurer for redemption, so that there is no risk whatever on the part of the officers of national banks, even if they should wrongfully stamp a genuine note.

Section 5172 of the Revised Statutes provides that national bank notes shall express upon their face the promise of the association issuing the same to pay on demand, *attested by the signatures* of the president or vice-president and cashier, and section 5182 of the Revised Statutes provides, that after any association receiving circulating notes has caused its promise to pay such notes on demand *to be signed* by the president or vice-president and cashier thereof, in such manner as to make them obligatory promissory notes, payable on demand at its place of business, such association may issue and circulate the same as money.

There can be no doubt as to the meaning and intention of these sections. The law requires that national bank notes shall be signed by the president or vice-president and cashier, before they are placed in circulation, and every bank issuing notes, not thus signed by these officers, subjects itself to a forfeiture of its charter. Notwithstanding this plain provision of law, various banks have issued their notes with printed signatures, and in some cases with lithographic signatures, which are so badly executed as to excite suspicion as to the genuineness of the notes. The written signature of the officers of the bank are necessary as an additional precaution against counterfeiting. The signature of at least one bank officer is necessary as a check between this office and the issuing bank, for if the question of an overissue of notes should arise, the signature of such officer would, without question, determine the genuineness of the note.

A bill is now pending in Congress, imposing a fine of twenty dollars for every circulating note issued by any national bank without the written signature thereon of at least one of its officers.

National bank notes, with new designs, are now being rapidly issued

to banks whose corporate existence has been extended, and to other national banks which are being organized, and it is important that these new notes should not be issued unless signed by the officers in accordance with law. The Comptroller respectfully repeats his previous recommendations for the passage of the act referred to, which act should also impose a penalty upon any engraver or lithographer who shall print the signature of bank officers upon such notes.

TAXATION.

In previous reports the repeal of the law imposing a tax upon bank capital and deposits, and of the two-cent stamp tax on checks, has been recommended as a measure of justice to the banks, and as a benefit to the people, and to the manufacturing and commercial interests of the country. During the last session of Congress a bill including a provision for repealing these taxes was passed by the House by a vote of 127 to 79. The debate in the Senate, as well as some votes on preliminary questions, showed that if a vote upon the bill had been reached it would have become a law. The force of the reasons heretofore urged for the repeal of these taxes is as great as ever. The revenue still continues in excess of the amount required for the expenses of the government, including interest on the public debt which is being rapidly reduced; and the taxes imposed upon banking capital by the government, State, and municipal authorities are larger than during any previous year. The Comptroller presents, herewith, a table which gives, for the year 1881, the amount of the banking capital invested in national banks, and the amount and rates of United States and State taxes paid by the national banks in every State and principal city in the Union.

States and Territories.	Capital.*	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Total.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Maine.....	\$10,394,806	\$129,324	\$226,648	\$355,972	1.2	2.2	3.4
New Hampshire.....	5,835,442	73,493	98,848	172,341	1.3	1.7	3.0
Vermont.....	8,073,115	92,045	125,796	217,841	1.1	1.6	2.7
Massachusetts.....	45,340,820	601,953	856,031	1,457,984	1.3	1.9	3.2
Boston.....	50,862,191	883,716	903,444	1,787,160	1.7	1.8	3.5
Rhode Island.....	19,968,874	216,910	280,812	497,722	1.1	1.4	2.5
Connecticut.....	25,539,720	325,760	419,701	745,461	1.3	1.6	2.9
New England States.....	166,614,968	2,323,201	2,911,280	5,234,481	1.4	1.8	3.2
New York.....	33,037,003	605,458	573,679	1,179,137	1.8	1.8	3.6
New York City.....	51,045,869	1,697,003	1,757,982	3,454,985	3.3	3.5	6.8
Albany.....	1,800,000	62,851	49,058	111,909	3.5	2.7	6.2
New Jersey.....	12,913,077	239,020	229,874	468,894	1.9	1.9	3.8
Pennsylvania.....	29,305,142	518,798	186,981	705,779	1.8	0.6	2.4
Philadelphia.....	17,358,000	442,913	129,368	572,281	2.6	0.7	3.3
Pittsburgh.....	9,850,000	176,312	78,838	255,150	1.8	0.8	2.6
Delaware.....	1,743,985	31,820	2,866	34,686	1.8	0.2	2.0
Maryland.....	2,896,849	43,351	36,256	79,607	1.8	1.5	3.3
Baltimore.....	11,136,997	167,350	175,356	342,706	1.5	1.6	3.1
District of Columbia.....	252,000	5,100	255	5,355	2.0	0.1	2.1
Washington.....	1,125,000	18,193	4,261	22,454	1.6	0.4	2.0
Middle States.....	171,963,922	4,008,169	3,224,774	7,232,943	2.3	1.9	4.2
Virginia.....	2,978,995	66,749	59,540	126,289	2.2	2.0	4.2
West Virginia.....	1,750,470	26,262	32,560	58,822	1.5	1.8	3.3
North Carolina.....	2,501,000	35,142	34,039	69,181	1.4	1.4	2.8
South Carolina.....	1,871,679	31,748	44,607	76,355	1.7	2.4	4.1
Georgia.....	2,250,946	33,744	38,838	72,582	1.5	1.8	3.3
Florida.....	100,000	2,535	1,035	3,570	2.5	2.1	4.6

* The capital of the banks that reported State, county, and municipal taxes on stock and real estate is \$456,579,431.

States and Territories.	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Total.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Alabama	\$1,518,000	\$19,814	\$16,285	\$36,099	1.3	1.1	2.4
New Orleans.....	2,875,000	67,698	7,092	74,790	2.4	0.3	2.7
Texas	1,430,769	27,247	15,998	43,245	1.9	1.5	3.4
Arkansas	205,000	4,506	3,237	7,743	2.2	1.6	3.8
Kentucky	7,303,824	101,520	47,970	149,490	1.4	0.6	2.0
Louisville.....	3,151,500	54,544	24,891	79,435	1.7	0.8	2.5
Tennessee.....	3,321,239	66,700	62,903	129,603	2.0	2.1	4.1
Southern States	31,258,422	538,209	388,995	927,204	1.7	1.3	3.0
Ohio	19,158,781	334,242	361,143	695,385	1.7	1.9	3.6
Cincinnati	5,732,633	131,973	104,151	236,124	2.3	1.9	4.2
Cleveland	3,700,000	57,583	57,816	115,399	1.6	1.6	3.2
Indiana	13,025,842	222,220	265,197	487,417	1.7	2.0	3.7
Illinois	10,914,614	234,657	196,960	431,617	2.1	1.8	3.9
Chicago	4,250,000	252,349	109,763	362,112	5.9	2.6	8.5
Michigan	7,348,556	126,613	131,511	258,124	1.7	1.8	3.5
Detroit.....	2,114,298	52,468	37,889	90,357	2.5	1.8	4.3
Wisconsin	2,419,721	56,338	46,777	103,115	2.3	2.0	4.3
Milwaukee.....	650,000	29,794	15,604	45,398	4.6	2.4	7.0
Iowa	5,998,645	123,069	114,650	237,719	2.1	2.0	4.1
Minnesota	5,062,546	95,716	87,298	183,014	1.9	1.8	3.7
Missouri	1,534,184	31,156	31,822	62,978	2.0	2.3	4.3
Saint Louis	2,725,000	68,120	70,245	138,365	2.5	2.7	5.2
Kansas	925,000	20,967	24,208	45,175	2.3	2.8	5.1
Nebraska	880,924	32,911	22,239	55,150	3.7	2.5	6.2
Colorado	1,185,702	57,329	29,139	86,468	4.8	2.9	7.7
Nevada	62,500	992	1,050	2,042	1.6	1.7	3.3
California	1,780,788	32,289	11,264	43,553	1.8	0.6	2.4
San Francisco	1,500,000	18,061	103	18,764	1.2	0.1	1.3
Oregon	250,000	10,985	4,250	15,235	4.4	1.7	6.1
Dakota	554,909	10,999	16,013	27,012	2.0	3.1	5.1
Idaho	100,000	1,940	3,047	4,987	1.9	3.0	4.9
Montana	225,815	8,590	5,470	14,060	3.8	2.7	6.5
New Mexico	400,000	8,149	5,070	13,219	2.0	1.3	3.3
Utah	200,000	5,578	3,600	9,173	2.8	1.8	4.6
Washington	200,000	3,151	2,070	5,221	1.6	1.4	3.0
Wyoming	202,831	4,179	3,090	7,269	2.1	2.1	4.2
Western States and Territories	93,104,289	2,033,013	1,761,439	3,794,452	2.2	1.9	4.1
United States	462,341,601	8,902,592	8,286,488	17,189,080	1.9	1.8	3.7

Similar tables for the years 1867 and 1869, and for the years 1874 to 1880, inclusive, may be found in the Appendix.

The following condensed table shows for the years 1879, 1880, and 1881 the amount of these taxes paid by banks located in each geographical division of the country:

1879.

Geographical divisions.	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Total.
New England States	\$165,032,512	\$1,942,209	\$2,532,004	\$4,474,213	1.2	1.5	2.7
Middle States	170,431,205	3,190,113	2,936,269	6,126,382	1.9	1.7	3.6
Southern States	30,555,018	425,997	383,927	809,924	1.4	1.3	2.7
Western States and Terr's.	90,948,769	1,457,812	1,751,032	3,208,844	1.6	2.0	3.6
United States	456,968,504	7,016,131	7,603,232	14,619,363	1.5	1.7	3.2

1880.

Geographical divisions.	Capital.	Amount of taxes.			Ratios of capital.		
		United States.	State.	Total.	United States.	State.	Total.
New England States	\$165,680,256	\$2,190,921	\$2,886,916	\$5,077,837	1.3	1.8	3.1
Middle States	170,781,946	3,697,245	2,927,948	6,625,193	2.2	1.8	4.0
Southern States	30,829,178	479,613	403,092	882,705	1.6	1.4	3.0
Western States and Terr's.	89,975,165	1,750,324	1,658,866	3,409,190	1.9	2.0	3.9
United States	457,266,545	8,118,103	7,876,822	15,994,925	1.8	1.8	3.6

1881.

New England States	\$166,014,968	\$2,323,201	\$2,911,280	\$5,234,481	1.4	1.8	3.2
Middle States	171,963,922	4,008,169	3,224,774	7,232,943	2.3	1.9	4.2
Southern States	31,258,422	538,200	388,995	927,204	1.7	1.3	3.0
Western States and Terr's.	93,104,289	2,033,013	1,701,439	3,734,452	2.2	1.9	4.1
United States	462,341,601	8,902,592	8,286,488	17,189,080	1.9	1.8	3.7

It will be seen that the per centage of State taxation during the year 1881 varies from 1.3 per cent. in the Southern States to 1.9 per cent. in the Middle and Western States, and that the average percentage throughout the United States remains the same as it was during the year 1880, but has increased one-tenth of one per cent. as compared with that paid during the year 1879. The total of United States and State taxes paid by national banks to capital is 3.7 per cent. during the year 1881, having increased one-tenth of one per cent. over those paid in 1880, and one-half of one per cent. over those paid during the year 1879.

The rates of United States taxation are the same in all sections of the country. The inequality in the percentages of United States taxes to capital arises from the fact that while the United States tax is imposed on the three items of capital, deposits, and circulation, the percentages given in the tables are those of the total tax derived from these three sources to capital only. Where the deposits are large in proportion to capital, the proportion of the United States tax, as measured by capital, appears greater. The first table given below shows the percentages to capital of taxation paid by the banks in the principal cities of the country. Particular attention is called to the inequality in State taxation shown by it. The second table gives the States in which the taxes, United States and State, are most excessive.

Cities.	1879.			1880.			1881.		
	United States.	State.	Total.	United States.	State.	Total.	United States.	State.	Total.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Boston	1.3	1.3	2.6	1.6	1.9	3.5	1.7	1.8	3.5
New York	2.6	2.9	5.5	3.1	2.9	6.0	3.3	3.5	6.8
Albany	2.9	2.5	5.4	3.1	3.2	6.3	3.5	2.7	6.2
Philadelphia	2.1	0.7	2.8	2.4	0.7	3.1	2.6	0.7	3.3
Pittsburgh	1.4	0.6	2.0	1.7	0.7	2.4	1.8	0.8	2.6
Baltimore	1.2	1.3	2.5	1.4	1.5	2.9	1.5	1.6	3.1
Washington	1.4	0.4	1.8	1.5	0.4	1.9	1.6	0.4	2.0
New Orleans	1.7	0.5	2.2	2.0	0.2	2.2	2.4	0.3	2.7
Louisville	1.5	0.6	2.1	1.7	0.6	2.3	1.7	0.8	2.5
Cincinnati	1.9	2.4	4.3	2.3	2.3	4.6	2.3	1.9	4.2
Cleveland	1.3	2.0	3.3	1.4	1.6	3.0	1.6	1.6	3.2
Chicago	3.4	2.4	5.8	4.8	2.5	7.3	5.9	2.6	8.5
Detroit	1.8	2.2	4.0	2.2	1.7	3.9	2.5	1.8	4.3
Milwaukee	2.8	2.5	5.3	4.0	3.0	7.0	4.6	2.4	7.0
Saint Louis	1.8	2.1	3.9	2.4	2.5	4.9	2.5	2.7	5.2
Saint Paul	1.5	1.5	3.0	1.7	1.8	3.5	1.4	2.1	3.5

States.	1879.			1880.			1881.		
	United States.	State.	Total.	United States.	State.	Total.	United States.	State.	Total.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
New York.....	1.5	2.0	3.5	1.7	1.9	3.6	1.8	1.8	3.6
New Jersey.....	1.5	1.8	3.3	1.7	1.9	3.6	1.9	1.9	3.8
Ohio.....	1.4	2.0	3.4	1.6	1.9	3.5	1.7	1.9	3.6
Indiana.....	1.4	2.1	3.5	1.6	2.2	3.8	1.7	2.0	3.7
Illinois.....	1.5	1.8	3.3	1.9	1.8	3.7	2.1	1.8	3.9
Wisconsin.....	1.6	1.8	3.4	2.0	1.9	3.9	2.3	2.0	4.3
Kansas.....	2.1	2.7	4.8	2.3	2.2	4.5	2.3	2.8	5.1
Nebraska.....	2.6	2.6	5.2	3.3	2.5	5.8	3.7	2.5	6.2
South Carolina.....	1.2	2.0	3.2	1.4	2.5	3.9	1.7	2.4	4.1
Tennessee.....	1.7	1.8	3.5	1.9	2.7	4.6	2.0	2.1	4.1

The uniform rates of United States taxes are annually one per cent. upon their notes in circulation; one-half of one per cent. upon their deposits, and the same rate upon the average amount of their capital, in excess of that invested by them in United States bonds. These taxes are paid semi-annually by the national banks to the Treasurer of the United States, and subject the government to no expense for their collection.

The whole cost of the national banking system to the government, from the date of its establishment in 1863, has been \$5,366,908; on the other hand, the government has, in about twenty years, collected taxes upon the capital, circulation, and deposits of national banks at the rates heretofore specified, amounting, as may be seen by the following table, to \$118,005,706.25:

Years.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867.....	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	380,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,987 72	469,048 02	7,083,498 85
1875.....	3,283,450 89	3,514,265 39	507,417 76	7,305,134 04
1876.....	3,091,795 76	3,503,129 64	632,296 16	7,229,221 56
1877.....	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878.....	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879.....	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
1880.....	3,153,635 63	4,058,710 61	379,424 19	7,591,770 43
1881.....	3,121,374 33	4,940,945 12	431,233 10	8,493,552 55
1882.....	3,190,981 98	5,521,927 47	437,774 90	9,150,684 35
Aggregates.....	52,253,518 24	58,166,276 70	7,585,911 31	118,005,706 25

The tax imposed upon banks other than national is collected by the Commissioner of Internal Revenue. The rates upon capital and deposits are the same as in the case of the national banks. A tax of ten per cent. is imposed, under section 3412 of the Revised Statutes, on the use, in payments, of notes issued by any banks other than national. This tax has the effect of preventing the issue of circulating notes by State banks. The table below gives the taxes collected annually by the Commissioner of Internal Revenue during the years from 1864 to

1882, inclusive, showing the whole amount paid during that period by banks, other than national, to have been \$66,793,930.

Years.	On circulation.	On deposits.	On capital.	Totals.
1864.....	\$2,056,996 30	\$780,723 52	.....	\$2,837,719 82
1865.....	1,993,661 84	2,043,841 08	\$903,367 98	4,940,870 90
1866.....	990,273 11	2,099,635 83	374,074 11	3,463,983 05
1867.....	214,298 75	1,355,395 98	476,867 73	2,046,562 46
1868.....	28,669 88	1,438,512 77	399,562 90	1,866,745 55
1869.....	16,565 05	1,734,417 63	445,071 49	2,196,054 17
1870.....	15,419 94	2,177,576 46	827,087 21	3,020,083 61
1871.....	22,781 92	2,702,196 84	919,262 77	3,644,241 53
1872.....	8,919 82	3,643,251 71	976,057 61	4,628,229 14
1873.....	24,773 62	3,009,302 79	736,950 05	3,771,031 46
1874.....	16,738 26	3,453,544 26	916,878 15	3,387,160 67
1875.....	22,746 27	2,972,260 27	1,102,241 58	4,097,248 12
1876.....	17,947 67	2,999,530 75	989,219 61	4,006,698 03
1877.....	5,430 16	2,896,637 93	927,661 24	3,829,729 33
1878.....	1,118 72	2,593,687 29	897,225 84	3,492,031 85
1879.....	13,903 29	2,354,911 74	830,068 56	3,198,883 59
1880.....	28,773 87	2,510,775 43	811,436 48	3,350,985 23
1881.....	4,295 08	2,946,906 64	811,006 35	3,762,208 07
1882.....	4,285 77	4,096,102 45	1,158,070 25	5,253,458 47
Aggregates.....	5,487,608 82	46,809,211 37	14,497,109 91	66,793,930 10

The following table exhibits the taxes, both national and State, paid by the national banks during each of the sixteen years preceding 1882, and the proportion of such taxes to capital.

Years.	Capital stock.	Amount of taxes.			Ratio of tax to capital.		
		United States.	State.	Total.	United States.	State.	Total.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
1866.....	\$410,593,435	\$7,949,451	\$8,069,938	\$16,019,389	1.9	2.0	3.9
1867.....	422,804,666	9,525,607	8,813,127	18,338,734	2.2	2.1	4.3
1868.....	420,143,491	9,465,652	8,757,656	18,223,308	2.2	2.1	4.3
1869.....	419,619,860	10,081,244	7,297,096	17,378,340	2.4	1.7	4.1
1870.....	429,314,041	10,190,682	7,465,675	17,656,357	2.4	1.7	4.1
1871.....	451,994,133	10,649,895	7,860,078	18,509,973	2.4	1.7	4.1
1872.....	472,956,958	6,703,910	8,343,772	15,047,682	1.4	1.8	3.2
1873.....	488,778,418	7,004,646	8,499,748	15,504,394	1.4	1.8	3.2
1874.....	493,751,679	7,256,083	9,620,326	16,876,409	1.5	2.0	3.5
1875.....	503,687,911	7,317,531	10,038,122	17,375,653	1.5	2.0	3.5
1876.....	501,788,079	7,076,087	9,701,732	16,777,819	1.4	2.0	3.4
1877.....	485,250,694	6,902,573	8,829,304	15,731,877	1.4	1.9	3.3
1878.....	471,064,238	6,727,232	8,056,533	14,783,765	1.4	1.7	3.1
1879.....	450,968,504	7,016,131	7,603,232	14,619,363	1.5	1.7	3.2
1880.....	457,266,545	8,118,103	7,876,822	15,994,925	1.8	1.8	3.6
1881.....	462,341,601	8,902,592	8,286,488	17,189,080	1.9	1.8	3.7

This table shows that the percentages to capital of taxes have never been less than three per cent. annually, and that during the last four years given there has been an increase in the rate from 3.1 per cent. to 3.7 per cent. It is probable that the rates of State taxation paid by banks, other than national, do not vary much from the rate of those paid by the national banks, although in many of the States, the laws relative to the assessment of taxes upon bank capital have, heretofore, somewhat discriminated against national banks. The repeal of the law imposing the government taxes will still leave the banks subject to a burden of taxation by the different States much greater than that imposed by them upon any other kind of capital, and this repeal is again urgently recommended. The reduction of the annual rate of the tax on circulation to one-half of one per cent. is also recommended for reasons given in another portion of this report.

DECISIONS RELATIVE TO STATE TAXATION OF NATIONAL BANK SHARES.

In the last annual report of the Comptroller of the Currency reference was made to the decision of the United States circuit court of the northern district of the State of New York, in the case of the National Albany Exchange Bank *vs.* Charles A. Hills *et al.*, supervisors of Albany County, New York, namely, that the law of the State of New York under which taxes had been assessed for fourteen years upon bank shares was void and invalid, for the reason that this act did not permit the owners of national bank shares to reduce the assessment by the amount of their debts, while owners of other moneyed capital possessed that privilege. The circuit court rendered a judgment in favor of Stanley, the assignee and representative of the stockholders of the National Albany Exchange Bank, for taxes previously exacted and paid. The supervisors appealed to the Supreme Court of the United States. The decision of the latter court was rendered April 3, 1882, and reversed the decision of the circuit court in the case of all except one of the stockholders represented by Stanley.

The court said:

The question here to be decided arises under two statutes of the State of New York in regard to taxation. The first of these is the act of 1850, relating to the assessment and collection of taxes in the city of Albany. The sixth section of the act requires the board of assessors to prepare an assessment roll, in which there shall be set opposite the name of each tax-payer (1) all his real estate liable to taxation, and its value; (2) the full value of all his personal property, after deducting the just debts owing by him. Section 9 of the act is as follows: "If any person shall at any time before the assessors shall have completed their assessments make affidavit that the value of his real estate does not exceed a certain sum, to be specified in such affidavit, or that the value of the personal estate owned by him, after deducting his just debts and his property invested in the stock of any corporation or association liable to be taxed therefor, does not exceed a certain sum, to be specified in the affidavit, it shall be the duty of the board of assessors to value such real or personal estate, or both, as the case may be, at the sum specified in such affidavit, and no more."

In 1866 the State enacted a law concerning the taxation of bank shares, which was evidently intended to meet the requirements of the act of Congress in relation to State taxation of the shares of national banks, and the provision of this statute relates only to taxing stockholders in banks, and to the capital invested in individual banks. The first section of this act reads as follows, and it contains no other provisions for deductions as the basis of taxation, except what is found in this section:

"No tax shall hereafter be assessed upon the capital of any bank or banking association organized under the authority of this State or of the United States, but the stockholders in such banks and banking associations shall be assessed and taxed on the value of their shares of stock therein," &c.

In the case of *People v. Dolan* (36 N. Y., 59) the question was whether, taking the two statutes together, an owner of shares of stock was entitled to deduct from the assessed value of his shares the just debts due him. * * * The court of appeals decided that no such deduction should be made under the law of 1866. In the case of *Williams v. Weaver*, Williams had made the affidavit required by section 9 of the act of 1850, and demanded a deduction of the assessors, which they refused. The case was taken to the court of appeals, which reaffirmed the principles held in the case of *People v. Dolan*. The Williams case coming to the United States Supreme Court by writ of error, it was held that while we are bound to accept the decision of the highest court of the State in construction of its own statute, the act of 1866 as thus construed was in that particular in conflict with the act of Congress, because it did tax shares of the national banks at a higher rate than other moneyed capital in the State. * * * Accepting, therefore, as we must, the act of 1866, as construed by the court of appeals of New York, as not authorizing any deduction for debts by a shareholder of a national bank, is it for that reason absolutely void? * * * It would seem that if the act remains a valid rule of assessment for shares of State banks and for individual bankers, it should also remain the rule for shareholders of national banks who have no debts to deduct. * * *

None of the stockholders except Williams made the affidavit required by the act of 1850, showing they had debts to deduct, and therefore in

their case the judgment of the circuit court was reversed, and in that of Williams affirmed.

This decision seems to cut off all remedy for taxes already paid by stockholders of Albany national banks who neglected to make the affidavit required under the act of 1850.

In *People v. Weaver* the Supreme Court pointed out that the method to pursue in cases where the taxation by State authority of shares of national banks was greater than that of other monied capital in the same State, was by enjoining the collection of the excessive taxation. In the case of *National Albany Exchange Bank v. Hills*, the bank brought, on behalf of its stockholders, a suit to enjoin the collection for taxes assessed but unpaid for the year 1879, and the circuit court of the northern district of New York granted a perpetual injunction. The Supreme Court decided that the injunction was properly granted as to one stockholder, who made affidavit and demand on account of deduction of his debts, but not as to the others, who had made no such affidavit or demand, but in the case of the latter the lower court was directed to permit them to bring their action in an amended form, on the ground that they refrained from making affidavit and demand, because they knew it would have no effect.

In the case of *German National Bank of Chicago v. Kimball*, appealed to the United States Supreme Court from circuit court for the northern district of Illinois, it was decided that no one can be permitted to go into a court of equity to enjoin the collection of a tax, until he has shown himself entitled to the aid of the court by paying so much of the tax assessed against him as it can be plainly seen he ought to pay, nor should he be permitted, because his tax is in excess of what is just and lawful, to screen himself from paying any tax at all, until the precise amount which he ought to pay, is ascertained by a court of equity.

In the case of *Evansville National Bank v. Britton*, referred to last year, as decided in the United States circuit court for the district of Indiana, the Supreme Court affirms the decree of the lower court, perpetually enjoining the collector as to those shareholders who at the time of the assessment proved that they owed debts which should rightfully be deducted, and dismissing the bill as to other shareholders.

All of these decisions appear to have grown out of matters pending when the decision of the United States Supreme Court in the case of *People v. Weaver* was rendered. It is probable that in most States the legislatures will so modify their laws taxing bank shares as hereafter to conform with the principles laid down in that decision; but these supplementary decisions are valuable in that they point out a mode of action in all cases where discrimination in any form is made in assessing or collecting taxes on national bank shares. The party aggrieved must clearly state the amount of the excessive taxation, pay what is justly due, and enjoin the collection of the remainder. In stating the amount believed to be unjustly demanded, strict regard must be had to the forms required by the State laws in force in the place where the bank is located. While the Supreme Court of the United States is extremely careful not unnecessarily to interfere with the effect of State legislation in the taxation of national bank shares, it upholds the rights of individuals under Federal laws when actions based on equitable grounds are brought in a proper manner.

In New York City it is claimed that under the act now in force in the State, taxing national and other bank shares, which permits the deduction of debts, there is still great discrimination in the valuation of bank shares as compared with the valuation of other personal property and real estate.

DIVIDENDS.

From the semi-annual returns made to this office under section 5212 of the Revised Statutes of the United States, the following table has been prepared, showing the dividends and total earnings, and the ratio of each to capital and combined capital and surplus, for each semi-annual period from September 1, 1869, the close of the period for which these reports were first received, to September 1, 1882.

Period of six months, ending—	No. of banks.	Capital.	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Divi- dends to capital.	Dividends to capital and sur- plus.	Earnings to capital and sur- plus.
						Per cent.	Per cent.	Per cent.
Sept. 1, 1869	1,481	\$401,650,802	\$82,105,848	\$21,767,831	\$29,221,184	5.42	4.50	6.04
Mar. 1, 1870	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.16	4.27	5.77
Sept. 1, 1870	1,601	425,317,104	91,630,620	21,080,343	26,813,885	4.96	4.08	5.19
Mar. 1, 1871	1,605	428,699,165	94,672,401	22,205,150	27,243,162	5.18	4.24	5.21
Sept. 1, 1871	1,693	445,999,264	98,286,591	22,125,279	27,315,311	4.96	4.07	5.02
Mar. 1, 1872	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.07	4.16	5.00
Sept. 1, 1872	1,852	465,676,023	105,181,942	23,827,289	30,572,891	5.12	4.17	5.36
Mar. 1, 1873	1,912	475,918,683	114,257,288	24,826,061	31,926,478	5.22	4.21	5.41
Sept. 1, 1873	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46
Mar. 1, 1874	1,967	489,510,323	123,469,859	23,529,998	29,544,120	4.81	3.84	4.82
Sept. 1, 1874	1,971	489,938,284	128,364,039	24,929,307	30,036,811	5.09	4.03	4.86
Mar. 1, 1875	2,007	493,568,831	131,560,637	24,750,816	29,136,007	5.01	3.96	4.66
Sept. 1, 1875	2,047	497,864,833	134,123,649	24,317,785	28,800,217	4.88	3.85	4.56
Mar. 1, 1876	2,076	504,209,491	134,467,595	24,811,581	23,097,921	4.92	3.88	3.62
Sept. 1, 1876	2,081	500,482,271	132,251,078	22,563,829	20,540,231	4.50	3.57	3.25
Mar. 1, 1877	2,080	496,651,580	130,872,165	31,803,969	19,592,962	4.39	3.47	3.12
Sept. 1, 1877	2,072	486,324,860	124,349,254	22,117,116	15,274,028	4.54	3.62	2.50
Mar. 1, 1878	2,074	475,609,751	122,373,561	18,982,390	16,946,696	3.99	3.17	2.83
Sept. 1, 1878	2,047	470,231,896	118,687,134	17,959,223	13,658,893	3.81	3.04	2.31
Mar. 1, 1879	2,043	464,413,996	116,744,135	17,541,054	14,678,660	3.78	3.02	2.53
Sept. 1, 1879	2,045	455,132,056	115,149,351	17,401,867	16,873,200	3.82	3.05	2.96
Mar. 1, 1880	2,046	454,080,090	117,226,501	18,121,273	21,152,784	3.99	3.17	3.70
Sept. 1, 1880	2,072	454,215,062	120,145,649	18,290,200	24,033,250	4.03	3.18	4.18
Mar. 1, 1881	2,087	456,844,865	122,491,788	18,877,517	24,452,021	4.13	3.26	4.22
Sept. 1, 1881	2,100	453,934,845	127,238,394	19,499,694	29,170,816	4.25	3.33	4.98
Mar. 1, 1882	2,137	460,354,485	131,291,889	19,915,375	27,083,599	4.33	3.37	4.56
Sept. 1, 1882	2,197	473,947,715	133,570,931	20,876,553	26,237,635	4.40	3.44	4.32

In the following table is given, by geographical divisions, the number of national banks, with their capital, which paid no dividends to their stockholders during the two semi-annual periods ending March and September 1, 1882; to which has been added the total number of banks, with their capital, similarly passing dividends during the semi-annual periods of each of the four preceding years, with the average for each year and the average for the whole period of five years.

Geographical divisions.	Six months ending—				Average for the year.	
	March 1, 1882.		September 1, 1882.			
	No. of banks.	Capital.	No. of banks.	Capital.	No. of banks.	Capital.
New England States	8	\$1,350,000	14	\$2,206,000	11	\$1,778,000
Middle States	58	6,763,000	62	8,725,000	60	7,744,000
Southern States	18	1,640,000	25	2,337,000	21	1,988,500
Western States and Territories.....	89	7,430,500	118	12,812,730	104	10,121,615
Totals for 1882	173	17,183,500	219	26,080,730	196	21,632,115
Totals for 1881	175	20,321,530	171	18,387,550	173	19,354,540
Totals for 1880	226	30,407,200	233	26,334,150	230	28,370,675
Totals for 1879	309	53,843,700	299	44,576,300	304	49,210,000
Totals for 1878	328	48,797,900	357	58,736,950	343	53,767,425
Average for each year	242	34,110,766	256	34,823,136	249	34,466,951

The percentage to capital of dividends paid, and of dividends and earnings, respectively, to combined capital and surplus, is shown by similar geographical divisions for the years 1877 to 1882, inclusive:

Geographical divisions.	1877.			1878.			1879.		
	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
New England States.....	7.6	6.0	4.7	6.9	5.5	4.3	6.4	5.2	4.2
Middle States..	8.5	6.6	5.4	7.9	6.1	4.9	7.9	6.1	5.8
Southern States	8.3	7.1	7.1	7.3	6.2	5.7	7.0	6.0	5.4
Western States and Territo- ries.....	12.2	9.6	7.2	9.6	7.8	6.9	9.4	7.5	7.1
United States..	8.9	7.1	5.6	7.8	6.2	5.1	7.6	6.1	5.5

Geographical divisions.	1880.			1881.			1882.		
	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
New England States.....	6.8	5.5	6.4	7.2	5.8	7.3	7.1	5.7	6.8
Middle States..	8.4	6.5	8.6	8.5	6.4	9.4	8.4	6.3	8.6
Southern States	7.8	6.7	7.6	8.3	6.9	11.3	8.2	6.7	10.3
Western States and Territo- ries.....	9.5	7.6	9.3	10.4	8.1	11.6	12.0	10.0	15.7
United States	8.0	6.4	7.9	8.4	6.6	9.2	8.7	6.8	8.9

In the appendix may be found tables exhibiting the amount of dividends and earnings of the national banks, arranged by geographical divisions, for semi-annual periods from September 1, 1873; also an abstract of reports of dividends and earnings for the two semi-annual periods of the present year, and a table, by States and reserve cities, of the ratios to capital and to combined capital and surplus of the dividends and earnings from March 1, 1877, to September 1, 1882.

LOSSES.

During the year ending September, 1882, losses in their business on every account, including losses on technical bad debts, under section 5204 of the Revised Statutes, and premiums on United States bonds, have been charged off by the national banks, amounting to \$11,324,912.93. Of this sum \$4,963,155.22 was charged off during the six months ending March 1, 1882, and \$6,361,757.71 during the six months ending September 1, 1882.

The following table shows the number of banks charging off these losses and the amount charged off in each State and reserve city in the United States for the semi-annual periods named above.

States and Territories.	March 1, 1882.		September 1, 1882.		Aggregate.
	No. of banks.	Losses.	No. of banks.	Losses.	
Maine.....	34	\$70,634 73	36	\$106,926 28	\$177,561 01
New Hampshire.....	27	43,369 91	22	79,877 71	123,247 62
Vermont.....	26	84,851 31	21	90,848 43	175,679 74
Massachusetts.....	97	355,769 27	101	370,248 93	726,018 20
Boston.....	36	269,632 31	41	285,216 51	554,848 82
Rhode Island.....	22	130,931 56	30	76,950 71	207,882 27
Connecticut.....	47	179,671 07	53	152,105 13	331,776 20
New York.....	138	482,230 69	132	439,013 51	921,244 20
New York City.....	40	466,519 58	41	815,959 14	1,282,478 72
Albany.....	5	21,401 38	5	84,790 97	106,192 35
New Jersey.....	47	261,295 73	50	205,688 03	466,983 76
Pennsylvania.....	114	309,020 24	111	255,080 14	564,100 38
Philadelphia.....	25	333,833 66	25	255,258 93	589,092 59
Pittsburgh.....	13	119,205 60	17	992,381 21	1,111,586 81
Delaware.....	8	43,566 60	7	10,176 70	53,743 30
Maryland.....	9	12,939 37	9	35,854 63	48,794 00
Baltimore.....	12	33,047 65	12	104,116 35	137,164 00
District of Columbia.....			1	2,200 00	2,200 00
Washington.....	5	17,145 61	5	29,490 93	46,636 54
Virginia.....	12	34,345 71	15	63,688 53	98,034 24
West Virginia.....	3	1,110 79	5	3,171 75	4,282 54
North Carolina.....	10	23,607 94	8	80,692 33	104,300 27
South Carolina.....	8	79,366 74	10	44,880 17	124,246 91
Georgia.....	8	18,201 60	8	32,781 87	50,983 47
Florida.....	1	1,957 26	1	5 00	1,962 26
Alabama.....	6	43,699 08	7	9,343 38	53,042 46
New Orleans.....	5	23,811 21	7	129,905 30	153,716 51
Texas.....	11	47,751 25	11	58,358 43	106,109 68
Arkansas.....	1	9,515 96	2	3,716 42	13,232 32
Kentucky.....	24	76,650 80	23	42,721 40	119,372 20
Louisville.....	8	37,245 99	7	19,894 14	57,140 13
Tennessee.....	10	40,516 90	18	30,221 63	70,738 53
Ohio.....	85	256,334 63	99	311,295 37	567,630 00
Cincinnati.....	5	13,474 68	8	70,405 19	83,879 87
Cleveland.....	4	47,621 14	5	65,740 74	113,361 88
Indiana.....	48	106,422 07	41	108,330 09	214,752 16
Illinois.....	63	139,146 49	65	149,522 62	288,669 11
Chicago.....	5	101,933 50	8	63,521 65	165,455 15
Michigan.....	45	72,400 47	42	76,930 40	149,330 87
Detroit.....	3	50,147 58	3	12,191 58	62,339 16
Wisconsin.....	14	28,789 96	15	42,531 37	71,321 33
Milwaukee.....	3	15,217 22	1	695 09	15,912 31
Iowa.....	32	66,200 20	43	87,756 76	153,956 96
Minnesota.....	16	66,801 04	18	70,402 99	137,204 03
Missouri.....	10	54,526 74	12	59,077 10	113,603 84
Saint Louis.....	4	70,940 63	4	75,693 70	146,634 33
Kansas.....	5	10,684 84	9	20,613 76	31,298 60
Nebraska.....	9	12,041 81	6	19,945 50	31,987 31
Colorado.....	12	66,312 91	14	166,565 84	232,878 75
Nevada.....	1	692 65	1	351 07	1,073 72
California.....	8	28,192 99	4	16,882 25	45,075 24
San Francisco.....	1	10,439 04	1	5,937 43	16,376 47
Oregon.....	1	24,355 60			24,355 60
Dakota.....	5	33,654 71	5	22,029 81	55,684 52
Montana.....	2	3,404 45	2	2,289 97	5,694 42
New Mexico.....	3	4,098 40	3	1,018 68	5,117 08
Washington.....	1	5,796 48			5,796 48
Wyoming.....	2	697 55	2	434 16	1,131 71
Totals for 1882.....	1,199	4,963,155 22	1,252	6,361,757 71	11,324,912 93
Add for 1881.....	1,210	5,889,761 19	1,269	6,801,588 56	12,691,349 75
Add for 1880.....	1,360	7,563,886 04	1,321	7,142,519 96	14,706,406 00
Add for 1879.....	1,421	10,238,324 98	1,442	11,487,330 17	21,725,655 15
Add for 1878.....	1,304	10,903,145 04	1,430	13,563,654 85	24,466,799 89
Aggregate losses for five years.....		39,558,272 47		45,356,851 25	84,915,123 72

The total losses charged off in each of the five preceding years are added to this table. A considerable portion of these technical losses have already been collected, and other large amounts will undoubtedly be hereafter recovered. Full tables for the six preceding years may be found in the appendix.*

* See note at foot of page 197.

The following table gives the losses for the last five years of the national banks located in each geographical division of the United States. The number of banks reporting losses and the total losses for five years are also shown in this table.

Six months ending—	New England States.		Middle States.		Southern States.		Western States and Territories.		United States.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
March 1, 1878.....	327	\$3,344,012	417	\$4,506,813	124	\$672,032	436	\$2,380,288	1,304	\$10,903,145
September 1, 1878.	399	4,016,814	449	5,502,770	140	1,225,602	442	2,818,469	1,430	13,563,655
Total, 1878....	.....	7,360,826	.....	10,009,583	.....	1,897,634	.....	5,198,757	.....	24,466,800
March 1, 1879.....	379	3,612,128	459	3,592,950	125	696,646	458	2,336,600	1,421	10,238,324
September 1, 1879.	384	3,388,394	463	4,360,440	139	1,235,784	456	2,502,712	1,442	11,487,330
Total, 1879....	.....	7,000,522	.....	7,953,390	.....	1,932,430	.....	4,839,312	.....	21,725,654
March 1, 1880.....	362	2,236,928	446	3,152,317	121	530,769	431	1,643,872	1,360	7,563,886
September 1, 1880.	326	1,866,658	440	2,817,870	124	787,046	431	1,670,946	1,321	7,142,520
Total, 1880....	.....	4,103,586	.....	5,970,187	.....	1,317,815	.....	3,314,818	.....	14,706,406
March 1, 1881.....	285	1,584,675	412	2,548,203	112	384,607	401	1,372,276	1,210	5,889,761
September 1, 1881.	318	1,707,338	428	2,975,110	119	797,233	404	1,321,908	1,269	6,801,589
Total, 1881....	.....	3,292,013	.....	5,523,313	.....	1,181,840	.....	2,694,184	.....	12,691,350
March 1, 1882.....	289	1,134,840	416	2,100,206	107	437,781	387	1,290,328	1,199	4,963,155
September 1, 1882.	304	1,162,174	415	3,230,011	122	519,380	411	1,450,193	1,252	6,361,758
Total, 1882....	.....	2,297,014	.....	5,330,217	.....	957,161	.....	2,740,521	.....	11,324,913
Total for five years.....	.....	24,053,961	.....	34,786,690	.....	7,286,880	.....	18,787,592	.....	84,915,123

Of the losses exhibited by the foregoing tables, \$2,025,502 was on account of premiums on United States bonds charged off. The high premiums upon the United States bonds not subject to redemption at the option of the government, compel those organizing new national banks to invest a portion of their capital in a premium account. As the premium may entirely disappear at the maturity of the bonds it has been a requirement of this office that a portion of such premium account shall be charged to undivided profits each half year before the declaration of a dividend until the whole account shall have disappeared. It is, of course, possible that many of these amounts charged off, either on account of premiums or on account of technical bad debts, may eventually be realized by the bank. The bank may close and withdraw and sell its bonds while they yet command a premium. Debts, though technically bad on account of interest remaining due and unpaid over six months, may nevertheless be afterwards paid. These recovered losses are included in the profits of each half year. Banks holding 4 per cent. bonds have been instructed to charge off each year one-twentieth part of the premium paid thereon, and counted as an asset; those holding 4½ per cent. bonds have been instructed to similarly charge off one-tenth of the premium, and those holding Pacific Railroad sixes to charge off one-fifteenth. The charges in each case were to be made previous to the semi-annual declaration of a dividend, and at no time is the amount of premium counted as an asset to exceed the current market premium on the bonds held.

In the following table the losses charged off by the national banks in the principal cities of the country are given for each of the years covered by the preceding tables, with the total for the period.

Cities.	1878.	1879.	1880.	1881.	1882.	Total.
New York.....	\$5,147,319 98	\$3,135,557 37	\$2,054,381 52	\$2,321,002 62	\$1,282,478 72	\$13,940,740 21
Boston.....	2,490,197 46	2,655,390 58	1,110,831 72	701,054 73	554,848 82	7,512,323 31
Philadelphia.....	561,676 30	491,558 36	399,943 74	406,249 16	589,092 59	2,448,520 15
Pittsburgh.....	419,036 51	333,022 99	258,128 15	258,088 09	1,111,586 81	2,379,862 55
Baltimore.....	368,915 99	294,507 00	211,329 01	99,179 76	137,164 00	1,111,095 76
New Orleans.....	338,496 90	272,889 87	118,080 38	74,920 25	153,716 51	958,103 91

SURPLUS.

In the following table is exhibited the gradual accumulation of a surplus fund under the provisions of section 5199, requiring each association, before the declaration of the semi-annual dividend, to carry to surplus one-tenth of its net profits for the preceding half year, until such fund shall amount to 20 per cent. of its capital.

Dates.	Amount.	Semi-annual increase or decrease.	Dates.	Amount.	Semi-annual increase or decrease.
		<i>Increase.</i>			<i>Increase.</i>
July 4, 1864.....	\$1,129,910		December 26, 1873.....	\$120,961,268	\$4,113,813
January 2, 1865.....	8,663,311	\$7,533,401	June 26, 1874.....	126,239,308	5,278,040
July 3, 1865.....	31,303,566	22,640,255	December 31, 1874.....	130,485,641	4,246,333
January 1, 1866.....	43,000,371	11,696,805	June 30, 1875.....	133,169,095	2,683,454
July 2, 1866.....	50,151,992	7,151,621			<i>Decrease.</i>
January 7, 1867.....	59,992,875	9,840,883	December 17, 1875.....	133,085,422	83,673
July 1, 1867.....	63,232,811	3,239,936	June 30, 1876.....	131,897,197	1,188,225
January 6, 1868.....	70,586,126	7,253,315	December 22, 1876.....	131,390,665	506,532
July 6, 1868.....	75,840,119	5,253,993	June 22, 1877.....	124,714,073	6,676,592
January 4, 1869.....	81,169,937	5,329,818	December 28, 1877.....	121,568,455	3,145,618
June 12, 1869.....	82,218,576	1,048,639	June 29, 1878.....	118,178,531	3,389,924
January 22, 1870.....	90,174,281	7,955,705	January 1, 1879.....	116,200,864	1,977,667
June 9, 1870.....	91,689,834	1,515,553	June 14, 1879.....	114,321,376	1,879,488
December 28, 1870.....	94,705,740	3,015,906			<i>Increase.</i>
June 10, 1871.....	98,322,204	3,616,464	December 12, 1879.....	115,429,032	\$1,107,656
December 16, 1871.....	101,573,154	3,250,950	June 11, 1880.....	118,102,014	2,672,982
June 10, 1872.....	105,181,943	3,608,789	December 31, 1880.....	121,824,629	3,722,615
December 27, 1872.....	111,416,249	6,228,306	June 30, 1881.....	126,679,518	4,854,889
June 13, 1873.....	116,847,455	5,437,206	December 31, 1881.....	129,867,494	3,187,976
			July 1, 1882.....	131,079,251	1,211,757

Practically the law requires that the surplus fund of each bank shall at all times equal an amount equal to one-tenth of its total net earnings since it commenced business. Many of the banks accumulate the fund much faster than this, and some pass dividends for the purpose of doing so. Some do not stop at the twenty per cent. limit named in section 5199, but continue to increase their surplus until the latter is often greater than the capital stock. As the fund is very rarely diminished except for such extraordinary losses as cannot be met out of current profits, it, together with the capital, constitutes the working fund of the bank by the use of which dividends are earned. Bearing this in mind, it will be seen that the returns made to stockholders of national banks for their investment are not excessive.

In an excellent paper on the national banks of the United States, read before the Banker's Institute of London, England, May 17, 1882, by Mr. Robert W. Barnett, an associate of the Institute, and published

in the journal of the Institute for July, 1882, the following comment is made:

"Dividends paid by the banks have, on the whole, been satisfactory; although, taking into consideration the value of capital in the United States and the general rates of interest prevailing, the average rate of dividends must be pronounced moderate."

UNITED STATES LEGAL-TENDER NOTES AND NATIONAL BANK CIRCULATION.

The acts of February 25, 1862, July 11, 1862, and March 3, 1863, each authorized the issue of 150 millions of dollars of legal-tender notes, making an aggregate of 450 millions of dollars.

On January 30, 1864, the amount of such notes outstanding was \$449,338,902, which was the highest amount outstanding at any one time. The act of June 30, 1864, provided that the total amount of United States notes issued, or to be issued, should not exceed 400 millions of dollars, and such additional sum, not exceeding 50 millions, as might be temporarily required for the redemption of temporary loans. By the act of June 20, 1874, the maximum amount was fixed at 382 millions. Section 3, act of January 14, 1875, authorized an increase of the circulation of national banks in accordance with existing law, without respect to the limit previously existing, and required the Secretary of the Treasury to retire legal-tender notes to an amount equal to eighty per cent. of the national-bank notes thereafter issued, until the amount of such legal-tender notes outstanding should be 300 millions, and no more. Under the operation of this act, \$35,318,984 of legal-tender notes were retired, leaving the amount in circulation on May 31, 1878, the date of the repeal of the act, \$346,681,016, which is the amount now outstanding.

In the following table are given the amount and kinds of the outstanding currency of the United States and of the national banks on January 1 of each year, from 1866 to 1882, and on November 1, 1882, to which is prefixed the amount on August 31, 1865, when the public debt reached its maximum.

Date.	United States issues.			Notes of national banks, including gold notes.	Aggregate.	Currency price of \$100 gold.	Gold price of \$100 currency.
	Legal-tender notes.	Old demand notes.	Fractional currency.				
Aug. 31, 1865.	\$432,553,912	\$402,965	\$26,344,742	\$176,213,955	\$635,515,574	\$144 25	\$69 32
Jan. 1, 1866	425,839,319	392,670	26,000,420	236,636,098	688,867,907	144 50	69 20
Jan. 1, 1867	380,276,160	221,632	28,732,812	298,588,419	707,819,023	133 00	75 18
Jan. 1, 1868	356,000,000	159,127	31,597,583	299,846,206	687,602,916	133 25	75 04
Jan. 1, 1869	356,000,000	128,098	34,215,715	299,747,569	690,091,382	135 00	74 07
Jan. 1, 1870	356,000,000	113,098	39,762,664	299,629,322	695,505,084	120 00	83 33
Jan. 1, 1871	356,000,000	101,086	39,995,089	306,307,672	702,403,847	110 75	90 29
Jan. 1, 1872	357,500,000	92,801	40,767,877	328,465,431	726,826,109	109 50	91 32
Jan. 1, 1873	358,557,907	84,387	45,722,061	344,582,812	748,947,167	112 00	89 28
Jan. 1, 1874	378,401,702	79,637	48,544,792	350,848,236	777,874,367	110 25	90 70
Jan. 1, 1875	382,000,000	72,317	46,390,598	354,128,250	782,591,165	112 50	88 89
Jan. 1, 1876	371,827,220	69,642	44,147,672	346,479,756	762,523,690	112 75	88 69
Jan. 1, 1877	366,055,064	65,462	26,348,206	321,595,606	714,064,358	107 00	93 46
Jan. 1, 1878	349,943,776	63,532	17,764,109	321,672,505	689,443,822	102 87	97 21
Jan. 1, 1879	346,681,016	62,035	16,108,159	323,791,674	686,642,884	100 00	100 00
Jan. 1, 1880	346,681,016	61,350	15,674,304	342,387,336	704,804,006	100 00	100 00
Jan. 1, 1881	346,681,016	60,745	15,523,464	344,355,203	706,620,428	100 00	100 00
Jan. 1, 1882	346,681,016	59,920	15,451,861	362,421,988	724,614,785	100 00	100 00
Nov. 1, 1882	346,681,016	59,380	15,402,120	362,727,747	724,870,263	100 00	100 00

The act of June 20, 1874, provided that any national banking association might withdraw its circulating notes upon the deposit of lawful money with the Treasurer of the United States in sums of not less than \$9,000. Since the passage of this act, \$154,424,641 of lawful money have been deposited with the Treasurer by the national banks for the purpose of reducing their circulation, and \$120,156,646 of bank notes have been redeemed, destroyed, and retired.

In the following table is shown, by States, the amount of circulation issued and retired during the year ending November 1, 1882, and the total amount issued and retired since June 20, 1874.

States and Territories.	Circulation issued.	Circulation retired.		Total.
		Act of June 20, 1874.	Liquidating banks.	
Maine	\$253,400	\$63,070	\$41,571	\$104,641
New Hampshire	540,000	.....	39,858	39,858
Vermont	251,110	334,742	66,882	401,624
Massachusetts	1,606,200	2,352,033	123,229	2,475,262
Rhode Island	443,120	773,659	2,638	776,297
Connecticut	755,380	1,071,921	55,220	1,127,141
New York	2,792,820	3,711,140	346,618	4,057,558
New Jersey	209,250	594,128	257,168	851,286
Pennsylvania	2,573,680	2,617,877	226,740	2,844,617
Delaware	45,000	20,450	.....	20,450
Maryland	235,750	55,000	4,443	59,503
District of Columbia .....	.....	19,245	15,308	34,553
Virginia	171,200	67,125	44,280	111,405
West Virginia	45,000	53,790	14,901	68,691
North Carolina .....	.....	125,216	20,855	146,071
South Carolina	9,000	91,643	.....	91,643
Georgia	85,500	57,406	26,019	83,425
Florida .....	.....	.....	.....	.....
Alabama	2,900	74,895	13,176	88,071
Mississippi	67,500	.....	120	120
Louisiana	87,100	23,169	11,540	34,709
Texas	259,590	27,696	10,728	38,424
Arkansas	38,240	18,818	459	19,277
Kentucky	657,990	285,630	41,800	327,430
Tennessee	288,000	17,503	39,792	57,295
Missouri	260,710	216,607	121,731	338,338
Ohio	4,276,670	902,354	434,320	1,336,674
Indiana	963,090	878,361	362,014	1,240,375
Illinois	1,048,050	511,402	192,528	703,930
Michigan	1,061,080	440,118	129,119	569,237
Wisconsin	423,000	140,238	88,495	228,733
Iowa	979,140	100,324	148,357	248,677
Minnesota	202,500	138,979	107,558	246,537
Kansas	240,310	69,540	56,334	125,874
Nebraska	620,970	99,305	2,010	101,815
Nevada .....	.....	.....	165	165
Oregon	45,000	.....	.....	.....
Colorado	165,600	.....	19,959	19,959
Utah	99,000	.....	3,860	3,860
Idaho .....	.....	.....	.....	.....
Montana	149,000	26,066	29,585	55,651
Wyoming	45,000	.....	.....	.....
New Mexico	54,000	.....	.....	.....
Dakota	243,000	750	.....	750
Washington	108,000	42,335	.....	42,335
California	32,400	.....	.....	.....
Arizona	30,600	.....	.....	.....
Total	22,464,250	16,022,591	3,099,380	19,121,971
Surrendered to this office and retired .....	.....	.....	.....	753,958
Total	22,464,250	16,022,591	3,099,380	19,875,929
From June 20, 1874, to October 31, 1881	122,727,905	83,438,594	17,596,080	101,034,674
Surrendered to this office between same dates .....	.....	.....	.....	12,205,755
Grand total	145,192,155	99,461,185	20,695,460	133,116,358

The amount of circulation issued to national banks for the year ending November 1, 1882, was \$22,464,250, including \$6,500,680 issued to banks organized during the year. The amount retired during the year

was \$19,937,630, and the actual increase for the same period was therefore \$2,526,620, making the total on November 1, \$361,949,358.

During the year ending November 1, 1882, lawful money to the amount of \$26,501,045 was deposited with the Treasurer to retire circulation, of which amount \$7,895,754 was deposited by banks in liquidation.

The amount previously deposited under the act of June 20, 1874, was \$107,978,052; by banks in liquidation \$19,945,544, to which is to be added a balance of \$3,813,675 remaining from deposits made by liquidating banks prior to the passage of that act. Deducting from the total the amount of circulating notes redeemed and destroyed without re-issue (\$120,156,646), there remained in the hands of the Treasurer, on November 1, 1882, \$38,081,670 of lawful money for the redemption and retirement of bank circulation.

NATIONAL BANK AND LEGAL-TENDER NOTES BY DENOMINATIONS.

CIRCULATING NOTES OF THE BANK OF FRANCE AND IMPERIAL BANK OF GERMANY, BY DENOMINATIONS.

In accordance with law, no national-bank notes of a less denomination than five dollars have been issued since January 1, 1879, when the amount outstanding was \$7,718,747. Since that date the amount of ones and twos issued by the banks has been reduced \$6,778,189, and during the same period the legal-tender notes of these denominations have been increased \$12,435,707.

During the last year the amount of national-bank notes of these denominations has decreased nearly one-half, to 940,558, the amount of the decrease being \$910,724. The total increase of the amount of ones and twos outstanding, in national-bank and legal-tender notes, is \$5,657,518.

The following table shows, by denominations, the amount of national-bank and legal-tender notes outstanding on October 31, 1882, and the aggregate amounts of both kinds of notes at the same period in 1880 and 1881:

Denominations.	1882.			1881.	1880.
	National-bank notes.	Legal-tender notes.	Aggregate.	Aggregate.	Aggregate.
Ones	\$813, 800	\$27, 255, 144	\$28, 068, 944	\$25, 793, 171	\$24, 247, 362
Twos	126, 758	25, 473, 197	25, 599, 955	24, 254, 366	23, 036, 578
Fives	96, 920, 955	68, 344, 110	165, 265, 065	168, 380, 062	167, 042, 898
Tens	122, 713, 260	72, 012, 211	194, 725, 471	196, 717, 671	189, 655, 588
Twenties	84, 001, 540	66, 716, 419	150, 717, 959	151, 922, 503	147, 719, 837
Fifties	23, 657, 100	24, 145, 545	47, 802, 645	46, 441, 775	45, 777, 475
One hundreds	31, 598, 800	34, 237, 890	65, 836, 690	63, 190, 370	59, 958, 606
Five hundreds	953, 500	14, 671, 000	15, 624, 500	14, 949, 500	16, 765, 500
One thousands	197, 000	12, 200, 500	12, 397, 500	12, 266, 500	14, 640, 500
Five thousands		2, 395, 000	2, 395, 000	2, 430, 000	565, 000
Ten thousands		230, 000	230, 000	260, 000	320, 000
Add for unredeemed fragments of national-bank notes	+18, 233		+18, 233	+16, 586	+15, 129
Deduct for legal-tender notes destroyed in Chicago fire		-1, 000, 000	-1, 000, 000	-1, 000, 000	-1, 000, 000
Total	361, 000, 946	346, 681, 016	707, 681, 962	705, 622, 504	688, 744, 467

The amount of one and two dollar notes outstanding is but one-fourth of one per cent. of the whole circulation of the banks; the fives constitute 26.9 per cent., the tens 34 per cent., the twenties 23.3 per cent.,

while the fifties and larger notes are only 15.6 per cent. of the entire circulation. While the amount of ones and twos of the national-bank circulation is steadily diminishing, the legal-tender notes of these denominations are as steadily increasing.

Of the entire amount of national-bank and legal-tender notes outstanding, about 7.5 per cent. consists of one and two dollar notes; more than 30.8 per cent. of ones, twos, and fives; more than 58.3 per cent. is in notes of a less denomination than twenty dollars, while about 79.6 per cent. is in notes of a lower denomination than fifty dollars. Of the entire issue about twenty per cent. is in denominations of fifties, one hundreds, five hundreds, and one thousands. There are also outstanding 479 legal-tender notes of the denomination of five thousand, and 23 notes of the denomination of ten thousand.

The following table* exhibits by denominations the circulation of the Imperial Bank of Germany on January 1, 1882, in thalers and marks, which are here converted into our currency:

Thalers.				Marks.			
Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in dollars (Thaler=75 cents.)	Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in dollars. (Mark=25 cents.)
81	500 thalers.	375 00	30,375	267,588	1,000 marks.	250	66,897,000
2,195	100 thalers.	75 00	164,625	195,642	500 marks.	125	24,455,250
1,682½	50 thalers.	37 50	63,094	4,920,300	100 marks.	25	123,007,500
8,621	25 thalers.	18 75	161,644				
8,932½	10 thalers.	7 50	66,993				
21,512			486,731	5,383,530			214,359,750

The circulation of the Imperial Bank of Germany on January 1, 1881, was \$201,036,187, showing an increase during the following year of \$13,323,563; on January 1, 1879, the circulation was \$165,933,942, showing an increase during the three years preceding January 1, 1882, of \$48,425,808.

The following table† gives the circulation of the Bank of France and its branches, with the number of pieces, and the denominations in francs and in dollars, on January 26, 1882:

Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in francs.	Amount in dollars. (Franc=20 cents.)
5	5,000 francs.	1,000	25,000	5,000
1,365,028	1,000 francs.	200	1,365,028,000	273,005,600
688,400	500 francs.	100	344,200,000	68,840,000
2,823	200 francs.	40	564,600	112,920
9,626,652	100 francs.	20	962,665,200	192,533,040
3,464,329	50 francs.	10	173,216,450	34,643,290
24,110	25 francs.	5	602,750	120,550
233,845	20 francs.	4	4,676,900	935,380
182,700	5 francs.	1	913,500	182,700
1,217	Forms out of date.		424,275	84,855
15,589,109			2,852,316,675	570,463,335

The amount of circulation of the Bank of France on January 27, 1881, was 2,524,081,780 francs, or say \$504,816,356, showing an increase be-

* London Banker's Magazine, August, 1882, p. 623.

† *Ibid.*, September, p. 742.

tween that time and January 26, 1882, the date of the foregoing table, of 328,234,895 francs, or \$65,646,979, and since January 30, 1879, an increase of 561,345,845 francs, or \$112,269,169.

It will be seen that the Imperial Bank of Germany has in circulation no notes of a less denomination than seven dollars and a half (ten thalers), and issues none of less than twenty-five dollars (one hundred marks); and that the Bank of France issues but little over a million and a quarter of a less denomination than ten dollars. The Bank of England issues no notes of less than £5, or twenty-five dollars, and the Irish and Scotch banks none of less than £1, or five dollars.

REDEMPTION.

Since the passage of the act of June 20, 1874, section 3 of which requires the banks at all times to keep on deposit in the Treasury 5 per centum of their circulation as a redemption fund, that fund as a rule has been maintained, and circulating notes of the banks have been promptly redeemed at the Treasury, without expense to the government.

The following table exhibits the amount of national-bank notes received for redemption monthly by the Comptroller of the Currency for the year ending October 31, 1882, and the amount received for the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by the Comptroller.					Received at redemption agency.
	From national banks for re-issue or surrender.	From redemption agency for reissue.	Notes of national banks in liquidation:	Under act of June 20, 1874.	Total.	
1881.						
November	\$20,000	\$3,572,200	\$201,091	\$1,089,555	\$4,882,846	\$5,034,073
December	31,500	3,949,600	55,463	754,086	4,790,649	6,484,104
1882.						
January	18,010	5,003,100	228,603	1,442,970	6,692,683	8,185,651
February	84,500	5,187,200	253,553	1,272,610	6,797,863	6,345,210
March	84,610	5,567,500	222,584	1,498,148	7,372,842	6,671,918
April	58,400	4,747,800	169,751	1,045,863	6,021,814	7,248,503
May	227,450	5,862,700	265,364	1,807,888	8,163,402	9,042,641
June	44,620	7,138,200	486,820	2,065,193	9,734,833	8,980,367
July	93,350	3,967,900	280,685	985,762	5,327,697	7,363,382
August	95,020	4,100,400	351,358	1,401,440	5,948,218	6,296,071
September	24,500	3,346,200	148,658	1,181,773	4,701,131	5,640,717
October	100,650	5,549,400	210,745	1,575,185	7,435,980	6,858,152
Total	882,610	57,992,200	2,874,675	16,120,473	77,869,958	84,150,789
Received from June 20, 1874, to October 31, 1881.	13,074,089	429,748,255	17,695,793	83,605,213	544,123,350	1,100,523,269
Grand total..	13,956,699	487,740,455	20,570,468	99,725,686	621,993,308	1,184,674,058

From the passage of the act of June 20, 1874, to November 1, 1882, there was received at the redemption agency of the Treasury \$1,184,674,058 of national-bank currency for redemption. During the year there was received \$84,150,789, of which amount \$30,577,000, or about 30.3 per cent., was received from banks in the city of New York, and \$8,766,000, or about 10.4 per cent., from banks in the city of Boston. The amount received from Philadelphia was \$6,412,000; from Chicago, \$4,465,000; Providence, \$1,532,000; Baltimore, \$1,102,000; Cincinnati, \$1,430,000; Saint Louis, \$1,201,000; Pittsburgh, \$929,000. The amount of notes fit for circulation returned by the redemption agency to the

banks of issue during the year was \$4,017,100. The decrease in this class of notes has been very marked in the past five years, the amount for the year ending October 31, 1878, having been \$151,683,200, or 75.4 per cent. of the whole amount received, and for the year only 4.7 per cent.

The total amount received by the Comptroller of the Currency for destruction from the agency and from national banks direct was \$74,995,283. Of this amount \$5,820,140 were the issues of banks in the city of New York, \$7,287,443 of Boston, \$3,104,471 of Philadelphia, \$2,359,692 of Providence, \$1,170,578 of Baltimore, \$1,475,062 of Pittsburgh, \$598,100 of Cincinnati, \$580,274 of Louisville, \$264,530 of Chicago, \$159,406 of Saint Louis, \$404,969 of New Orleans, and of each of the other principal cities less than \$400,000.

The following table exhibits the number and amount of national-bank notes, of each denomination, which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1882:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	23, 167, 677	22, 353, 877	813, 800	\$23, 167, 677	\$22, 353, 877	\$813, 800
Twos	7, 747, 519	7, 684, 140	63, 379	15, 495, 038	15, 368, 280	126, 758
Fives	78, 697, 424	50, 313, 233	19, 384, 191	393, 487, 120	296, 566, 165	96, 920, 955
Tens	32, 042, 260	19, 770, 934	12, 271, 326	320, 422, 600	197, 709, 340	122, 713, 260
Twenties	9, 751, 784	5, 551, 707	4, 200, 077	195, 035, 680	111, 034, 140	84, 001, 540
Fifties	1, 453, 324	980, 182	473, 142	72, 666, 200	49, 009, 100	23, 657, 100
One hundreds	1, 035, 118	719, 130	315, 988	103, 511, 800	71, 913, 000	31, 598, 800
Five hundreds	22, 787	20, 880	1, 907	11, 393, 500	10, 440, 000	953, 500
One thousands	7, 187	6, 990	197	7, 187, 000	6, 990, 000	197, 000
Portions of notes lost or destroyed					-18, 233	+18, 233
Total	153, 925, 080	116, 401, 073	37, 524, 007	1, 142, 366, 615	781, 365, 668	361, 000, 947

A table showing the number and denomination of national-bank notes issued and redeemed, and the number of each denomination outstanding on October 31 for the last fourteen years will be found in the Appendix.

The following table shows the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865	\$175, 490
During the year ending October 31, 1866	1, 050, 382
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 603, 729
During the year ending October 31, 1870	14, 305, 689
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	49, 939, 741
During the year ending October 31, 1875	137, 697, 696
During the year ending October 31, 1876	98, 672, 716
During the year ending October 31, 1877	76, 918, 963
During the year ending October 31, 1878	57, 381, 249
During the year ending October 31, 1879	41, 101, 830
During the year ending October 31, 1880	35, 539, 660
During the year ending October 31, 1881	54, 941, 130
During the year ending October 31, 1882	74, 917, 611
Additional amount of notes of national banks in liquidation	31, 126, 596
Total	781, 425, 668

RESERVE.

The following table exhibits the amount of net deposits, and the reserve required thereon by the act of June 20, 1874, together with the amount and classification of reserve held by the national banks in New York City, in the other reserve cities, and by the remaining banks, at the dates of their reports in October of each year from 1875 to 1882:

NEW YORK CITY.

	Num- ber of banks.	Net de- posits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other law- ful money.	Due from agents.	Redemp- tion fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
October 1, 1875.	48	202.3	50.6	60.5	29.9	5.0	54.4	.....	1.1
October 2, 1876.	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
October 1, 1877.	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
October 1, 1878.	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
October 2, 1879.	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
October 1, 1880.	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
October 1, 1881.	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
October 3, 1882.	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0

OTHER RESERVE CITIES.

October 1, 1875.	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
October 2, 1876.	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
October 1, 1877.	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
October 1, 1878.	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
October 2, 1879.	181	228.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
October 1, 1880.	184	289.4	72.4	105.2	36.3	28.3	25.0	48.2	3.7
October 1, 1881.	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
October 3, 1882.	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5

STATES AND TERRITORIES.

October 1, 1875.	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.5
October 2, 1876.	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
October 1, 1877.	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
October 1, 1878.	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
October 2, 1879.	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
October 1, 1880.	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
October 1, 1881.	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.4
October 3, 1882.	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1	11.3

SUMMARY.

October 1, 1875.	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.2
October 2, 1876.	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
October 1, 1877.	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
October 1, 1878.	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
October 2, 1879.	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
October 1, 1880.	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
October 1, 1881.	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
October 3, 1882.	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8

The following table, compiled from returns made to the clearing-house by the national banks in New York City, exhibits the movement of their reserve, weekly, during October, for the last seven years:

Week ending—	Specie.	Legal tend- ers.	Total.	Ratio of reserve to—	
				Circula- tion and deposits.	Deposits.
				<i>Per cent.</i>	<i>Per cent.</i>
October 7, 1876.....	17,682,600	45,535,600	63,218,200	30.5	32.4
October 14, 1876.....	16,233,600	43,004,600	59,238,200	28.8	31.1
October 21, 1876.....	15,577,500	41,421,700	56,999,200	27.8	30.0
October 28, 1876.....	14,011,600	41,645,600	55,657,200	28.0	30.3
October 6, 1877.....	14,663,600	36,168,300	50,833,900	27.0	29.5
October 13, 1877.....	14,726,500	35,178,900	49,905,400	26.7	29.2
October 20, 1877.....	14,087,400	35,101,700	49,189,100	26.5	29.0
October 27, 1877.....	15,209,000	34,367,800	49,576,800	26.8	29.4
October 5, 1878.....	14,995,800	38,304,900	53,300,700	25.7	28.4
October 12, 1878.....	12,184,600	37,685,100	49,869,700	24.4	27.0
October 19, 1878.....	13,531,400	36,576,000	50,107,400	24.7	27.3
October 26, 1878.....	17,384,200	35,690,500	53,074,700	25.8	28.5
October 4, 1879.....	18,979,600	34,368,000	53,347,600	23.3	25.8
October 11, 1879.....	20,901,800	32,820,300	53,722,100	23.4	25.9
October 18, 1879.....	24,686,500	29,305,200	53,991,700	23.5	26.1
October 25, 1879.....	25,636,000	26,713,900	52,349,900	23.0	25.5
October 2, 1880.....	59,823,700	11,129,100	70,952,800	25.4	26.4
October 9, 1880.....	62,521,300	10,785,000	73,306,300	25.4	27.2
October 16, 1880.....	62,760,600	10,939,200	73,699,800	25.5	27.1
October 23, 1880.....	60,888,200	10,988,200	71,876,400	24.9	26.6
October 30, 1880.....	61,471,600	10,925,000	72,396,600	25.0	26.7
October 1, 1881.....	54,954,600	12,150,400	67,105,000	23.1	24.8
October 8, 1881.....	53,287,900	12,153,800	65,441,700	23.1	24.9
October 15, 1881.....	51,008,300	12,452,700	63,461,000	23.2	25.0
October 22, 1881.....	54,016,200	12,496,500	66,512,700	24.6	26.6
October 29, 1881.....	55,961,200	12,947,900	68,909,100	25.6	27.4
October 7, 1882.....	47,016,000	18,384,500	65,400,500	24.0	26.3
October 4, 1882.....	48,281,000	18,002,700	66,283,700	24.7	26.6
October 21, 1882.....	49,518,200	17,023,900	66,542,100	25.0	26.8
October 28, 1882.....	48,374,200	17,204,700	65,578,900	24.8	26.5

APPENDIX.*

Tables will be found in the appendix, exhibiting the reserve of the national banks as shown by their reports, from October 2, 1874, to October 3, 1882; the reserve by States and principal cities for October 3, 1882; and in the States and Territories, in New York City, and in the other reserve cities, separately, at three dates in each year, from 1878 to 1882.

Special attention is called to the synopsis of judicial decisions, to the numerous and carefully prepared tables in both report and appendix, and to the index of subjects and list of tables to be found at the close of the appendix. At the end of the full volume of more than seven hundred pages, which contains separate statements of 2,269 national banks as returned by them for October 3, is an alphabetical list of the cities and villages in which the national banks are situated.

In concluding this report the Comptroller gratefully acknowledges the efficiency of the officers and clerks associated with him in the discharge of official duties.

JOHN JAY KNOX,
Comptroller of the Currency.

HON. JOSEPH W. KEIFER,
Speaker of the House of Representatives.

* The appendix, which is omitted for want of space, may be found in the bound volumes of the Comptroller's report.

REPORT OF THE DIRECTOR OF THE MINT.

199

REPORT
OF
THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
October 12, 1882.

SIR: I have the honor to submit my fourth, the tenth annual report of the Director of the Mint since the organization of this Bureau, showing the operations of the mints and assay offices of the United States during the fiscal year ended June 30, 1882.

The receipts of foreign coin and bullion declined, and at the close of the year had almost entirely ceased, yet a large amount of bullion was deposited for parting and refining, and the mints were fully occupied in coining the silver purchased for that purpose, and the large amount of gold previously received from foreign countries as well as that produced during the year by the mines of the United States.

The import of gold continued to exceed its export during the first half of the fiscal year, at the close of which the excess amounted to \$30,100,230. In the latter part of the year the movement was reversed and the excess of the exports over the gold imports was \$28,311,047, reducing the net gain during the whole of the fiscal year to \$1,789,183.

DEPOSITS AND PURCHASES.

The deposits of bullion and coin, exclusive of redeposits, were, of gold, \$66,756,652.95, and of silver, including purchases, \$33,720,491.42, making a total of \$100,477,144.37; of which \$7,993,086.03 of gold and \$1,787,385.67 of silver were again deposited, making the total amount received and operated upon during the year at all the mints and assay offices \$124,749,738.98 of gold and \$35,507,877.09 of silver, a total of \$160,257,616.07.

The deposits of domestic production were, gold, \$31,298,511.97, and silver, \$30,956,588.18, a total of \$62,255,100.15; of foreign coin and bullion, gold, \$33,038,617.82, and of silver, \$2,287,463.17; of United States coin, gold, \$599,356.80, of silver, \$127,572.40, a total of \$726,929.20, and of jewelry, plate, &c., gold, \$1,770,166.36; silver, \$348,867.67.

COINAGE.

The gold coinage of the mints during both the fiscal and calendar year was greater than that of any previous year in their history; being for the latter nearly eleven millions greater than the gold coinage of the fiscal year 1881, and nearly twenty-seven millions in excess of the heavy coinage in 1851 of \$62,614,492.50.

At the commencement of the fiscal year the coinage mints and New York assay office held of uncoined gold bullion \$86,548,696.96, and at the close of the year there remained \$53,700,225.57, the amount on hand having been reduced \$32,848,471.39. With this and \$66,756,652.95 gold deposited during the year there were coined 11,266,003 pieces of gold of the value of \$89,413,447.50, the balance having been paid to depositors in fine bars and accounted for in the wastage of the operative officers and the loss on sale of sweeps. About five-sixths (\$65,000,000) of the total gold coinage was in eagles and half eagles. The coinage of double eagles being \$14,563,920; of eagles, \$44,369,410, and of half eagles, \$30,473,955.

The gold coinage of the Philadelphia Mint was nearly all in eagles and half eagles, the value of the former being \$36,700,050 and of the latter \$22,971,725.

At the San Francisco Mint little over half of the coinage was in eagles and half eagles, the denominations coined being, double eagles, \$14,200,000; eagles, \$7,400,000; half eagles, \$7,250,000. Coinage at the San Francisco Mint of a portion of the bullion belonging to the United States into denominations of \$20 has been permitted because of the greater demand for large coins on the Pacific coast, where the large exchanges and settlements are generally effected by the actual use of gold, and less paper is employed for the purpose than in other portions of the country.

The silver coinage amounted to \$27,783,388.75, of which \$27,772,075 were silver dollars and \$11,313.75 were proof silver coins of other denominations.

The total number of pieces struck during the year, and their value, were as follows:

	Pieces.	Value.
Gold.....	11,266,003	\$89,413,447 50
Silver.....	27,821,300	27,783,388 75
Minor.....	46,865,725	644,757 75
Total.....	85,953,028	117,841,594 00

The coinage of gold, silver, and minor coins executed during the calendar year 1881 compares with the fiscal year 1881-'82 as follows:

	Calendar year 1881.	Fiscal year 1882.
Gold.....	\$96,850,890 00	\$89,413,447 50
Silver.....	27,939,203 75	27,783,388 75
Total.....	124,790,093 75	117,196,836 25
Minor.....	428,151 75	644,757 75
Total coinage.....	125,218,245 50	117,841,594 00

The stock of 5-cent nickel coins in the Treasury having become depleted, and there being a demand for such coin, the Secretary of the Treasury, on the 12th day of November, 1881, directed that the coinage of 5-cent nickels be resumed, and that the copper and nickel cents issued under acts in force prior to the passage of the Coinage Act of 1873, held in the custody of the superintendent of the mint at Philadelphia for the Treasurer of the United States, should be recoined into

5-cent nickel pieces, of which 4,400,775 pieces, of a value of \$220,038.75, were struck during the year. This recoinage has occasioned no loss, but on the contrary has resulted in a large profit.

BARS.

Gold bars were manufactured during the year to the value of \$37,505,120.04. At the New York Assay Office, fine bars of the value of \$12,147,674.90 were prepared for depositors, and bars of standard fineness of the value of \$23,739,978.18 were made for shipment to the Philadelphia Mint for coinage. Fine silver bars of the value of \$7,769,898.15 were manufactured for depositors, principally at the New York Assay Office.

The total value of fine, standard, and unparted silver bars manufactured at all the mints and assay offices was \$8,129,202.94, and the total value of both gold and silver bars \$45,634,322.98.

BARS EXCHANGED FOR COIN.

The act, approved on the 26th of May last, authorizing the receipt of United States gold coin in exchange for gold bars has been found, as was anticipated, advantageous to the government. Under its provisions, during the month of June, gold bullion to the value of \$2,697,166.15, in the form of fine bars suitable for export, was exchanged at the New York Assay Office for gold coin, saving to the government the expense of its coinage, as well as of transporting it to Philadelphia and of the resulting coin back to New York. During the months of July, August, and September there was a further exchange of gold bullion for coin to the amount of \$3,890,833.91, a total of \$6,588,000.06 since the passage of the law and up to October 1.

PARTING AND REFINING.

The deposits of bullion for parting and refining were about one million of gross ounces more than in the previous year, resulting chiefly from increased receipts for that purpose at the New York Assay Office.

The following table shows the gross ounces of bullion sent to the acid refineries of the coinage mints and the New York Assay Office, and the ounces of standard gold and silver received:

OUNCES.

Mint or assay office.	Gross.	Standard gold.	Standard silver.
Philadelphia	362,846.46	101,008.620	246,843.69
San Francisco	6,322,638.28	483,677.714	5,880,334.17
Carson	621,555.00	45,462.630	626,378.16
New Orleans	8,536.38	5,905.202	1,425.57
New York	5,139,768.00	563,926.000	4,424,682.00
Total	12,455,344.12	1,190,980.166	10,979,163.59

VALUE.

Mint or assay office.	Gold.	Silver.	Total.
Philadelphia	\$1,879,780 14	\$286,654 47	\$2,165,884 61
San Francisco	8,998,655 14	6,609,843 39	15,608,498 53
Carson	845,816 37	728,876 40	1,574,692 77
New Orleans	109,864 13	1,658 84	111,522 97
New York	10,491,646 51	5,148,720 84	15,640,367 35
Total	22,325,212 29	12,775,753 94	35,100,966 23

DIES AND MEDALS.

Of the dies executed at the Philadelphia Mint, 410 were prepared to be used in striking gold coins, 260 for silver, 567 for minor and 30 for proof coins, and 28 for the striking of medals; a total of 1,295.

Medals were made and sold to the number of, in fine gold, 876; silver, 4,522; bronze, 803; a total of 6,201; and proof-sets, of gold, 34; silver, 1,112.

SILVER PURCHASES.

The silver bullion purchased for coinage, on hand in the coinage mints at the commencement of the fiscal year, amounted to 3,145,014.83 ounces, costing \$3,191,092.25.

There were purchased during the year, including partings and bullion received in payment of charges, 23,465,452.39 ounces, costing \$23,975,165.22. Of this amount 23,875,720.37 ounces of standard silver bullion, costing \$24,342,501.60, were used in coining standard silver dollars and subsidiary proof coins, and 31,524.25 ounces were wasted and sold in sweeps, costing \$31,992.83, leaving of purchased silver at the close of the year 2,703,222.60 ounces of standard fineness, costing \$2,791,763.04.

The average monthly coinage was 1,988,835 50 ounces of standard fineness, at an average cost of \$2,027,777.04.

In addition to the purchases at the mints, 161,776.98 standard ounces were obtained at the New York Assay Office, at \$1 per standard ounce, in payment of charges, making the total receipts of silver by purchase during the year as follows:

SILVER BULLION PURCHASES. 1882.

Mint or assay office at which delivered.	Purchases.		Partings and received for charges.		Total purchased.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Philadelphia.....	9,236,104.16	\$9,453,878.82	32,818.68	\$32,804.33	9,268,922.84	\$9,486,683.15
San Francisco.....	8,722,938.89	8,889,764.83	92,963.37	92,963.37	8,815,902.26	8,982,728.20
New Orleans.....	4,516,965.37	4,626,194.29	1,391.47	1,391.47	4,518,356.84	4,627,585.76
Carson City.....	859,709.12	875,606.78	2,561.33	2,561.33	862,270.45	878,168.11
New York.....			161,776.98	161,776.98	161,776.98	161,776.98
Total.....	23,335,717.54	23,845,444.72	291,511.83	291,497.48	23,627,229.37	24,136,942.20

In the weekly purchases it has been the purpose to obtain not less than \$2,000,000 worth of silver bullion for each month.

Where this has not been the case, it was either on account of the failure of sellers of silver to deliver their bullion promptly during the month in which it was purchased, or from the fact that sufficient silver was not offered at rates not exceeding the market price. The table of purchases during the year shows, however, a monthly delivery and coinage averaging over \$2,000,000 worth of silver bullion, and a compliance with the provisions of the law as far as practicable.

The average price paid during the year for silver bullion was \$1.02.15 per ounce standard. The average London quotation for silver bullion of British standard was 51 $\frac{1}{2}$ pence per ounce, equivalent at the par of exchange to \$1.13.623 per ounce fine, or \$1.02.26 per ounce standard. The New York selling price of silver during the year was \$1.13.799 per ounce fine, or \$1.02.419 per ounce standard. No offers of silver were

accepted or purchases made at rates in excess of the equivalent of the London price on the date of purchase.

The difficulties heretofore experienced in supplying the New Orleans Mint with silver at market rates have been overcome, and purchases of silver bullion are now made for delivery at that mint at rates little, if any, in excess of the price paid for delivery at the Philadelphia Mint. It was therefore deemed expedient to keep the New Orleans Mint well supplied with silver bullion and employed in the coinage of silver dollars. This enabled the Philadelphia Mint to meet the requirements of the Treasury and of the public for gold and minor coins, and relieved it from the necessity of increasing its silver coinage when the high prices asked for silver bullion at San Francisco prevented the mint at that place from obtaining a supply.

The Secretary of the Treasury, on the 30th of January, 1882, authorized the superintendents of the coinage mints to purchase mutilated and uncurrent silver coin when delivered in sums of \$3 and upwards and to pay, without previous melt or assay, at the rate of \$1 per ounce of silver of standard fineness contained, the coins so purchased to be used in the coinage of the standard silver dollars. The mutilated and uncurrent silver coin presented in sums of \$3 and upward, from the 1st of February to June 30, 1882, have amounted, as nearly as can be ascertained, to about \$29,000.

The assayers in charge of the United States mint at Denver and of the assay offices at Helena, Charlotte, Boise, and Saint Louis were authorized, under date of February 7, 1882, to purchase the silver taken for assay of silver bullion deposited for unparted bars and to pay for the same in coin at the rate of \$1 per ounce of standard silver, and the bullion thus purchased to be transmitted by them, with other bullion, to the coinage mints, to be used in the coinage of the standard silver dollars.

The profits on the silver bullion coined during the year and credited to the silver profit fund amounted to \$3,440,887.15. Of this sum \$3,438,829.41 were profits on the coinage of standard silver dollars, and the remainder, \$2,057.74, were profits on the fractional silver coined.

Fractional silver coins of the nominal value of \$11,313.75 were struck at the Philadelphia Mint by the superintendent's orders, to enable him to supply numismatists and others desiring to keep up complete collections of the coinage.

Of the profits on the coinage of silver \$2,554,729.33 were deposited in the Treasury during the year, together with \$1,101,645.43 standing to the credit of that account at the commencement of the year; \$64,026.11 were paid for transportation, and \$15,055.99 for wastage and loss on sale of sweeps, leaving a balance to the credit of the silver profit fund in the mints, on June 30, 1882, of \$807,075.72, which sum has since been deposited in the Treasury.

DISTRIBUTION.

The following statement exhibits the balance on hand June 30, 1881, coinage and distribution of silver dollars at each mint, being compiled from statements made to this Bureau, from which it will be seen that the amount distributed during the year from the mints aggregates \$15,747.463:

AMOUNT of SILVER DOLLARS REPORTED by the COINAGE MINTS on HAND June 30, 1881, COINED during the year and on HAND at the CLOSE of the FISCAL YEAR ended June 30, 1882.

Period.	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
On hand June 30, 1881.....	\$1, 250, 802	\$15, 941, 135	\$1, 060, 991	\$5, 088, 132	\$23, 341, 060
Coinage fiscal year 1882.....	11, 051, 075	11, 000, 000	763, 000	4, 958, 000	27, 772, 075
Total.....	12, 301, 877	26, 941, 135	1, 823, 991	10, 046, 132	51, 113, 135
In mints June 30, 1882.....	4, 248, 069	25, 114, 407	1, 260, 901	4, 742, 295	35, 365, 672
Distributed.....	8, 053, 808	1, 820, 728	563, 090	5, 303, 837	15, 747, 463

Of the \$27,772,075 coined during the year, \$12,025,783 had not at the close of the year been called for or moved from the mints, and of the total standard dollar coinage there were still in the mints \$35,365,672.

From the monthly statement of assets and liabilities the following table exhibits the coinage, movement and circulation, by periods of six months each, from July 1, 1882, to October 1, 1882:

COMPARATIVE STATEMENT of the COINAGE, MOVEMENT and CIRCULATION of STANDARD SILVER DOLLARS at the end of each six months from July 1, 1881, to July 1, 1882, and for the three months ending September 30, 1882.

Period.	Total coin- age.	In the Treasury.			In circulation.
		Held for payment of certificates out- standing.	For distribution.	Total.	
July 1, 1881.....	\$91, 372, 705	\$39, 110, 729	\$23, 433, 993	\$62, 544, 722	\$28, 827, 983
January 1, 1882.....	105, 380, 980	62, 315, 320	7, 274, 617	69, 589, 937	35, 791, 043
July 1, 1882.....	119, 144, 780	54, 506, 090	32, 647, 726	87, 153, 816	31, 980, 964
October 1, 1882.....	126, 029, 880	63, 205, 780	29, 022, 869	92, 228, 649	34, 007, 011

The amount of silver dollars put into circulation from the New Orleans Mint exceeded the coinage of the year at that mint about \$400,000, while at the Philadelphia Mint it was \$3,000,000 less, at the San Francisco Mint over \$9,000,000 less, and at the Carson Mint \$200,000 less than the yearly coinage of these mints respectively.

APPROPRIATIONS, EARNINGS, AND EXPENDITURES.

The total amount appropriated for the support of the mints and assay offices for the fiscal year ended June 30, 1882, was \$1,209,000, of which amount the sum of \$1,176,265.21 was expended. In addition thereto there was expended from the appropriation contained in the act authorizing the coinage of the standard silver dollar, passed February 28, 1878, the sum of \$137,559.61 on account of the mints, and \$2,173.37 at the Treasury Department, a total of \$139,732.98. Of this amount \$10,124.89 was paid for four automatic weighing machines, two of them to be used at Philadelphia and two at San Francisco.

The appropriations for the several mints and assay offices, and the amounts expended from them, are shown in the following table :

APPROPRIATIONS, 1882.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1878 (indefinite).	Total.
Philadelphia Mint.....	\$34,850 00	\$300,000 00	\$100,000 00	.....	\$434,850 00
San Francisco Mint.....	24,900 00	260,000 00	70,000 00	.....	354,900 00
Carson Mint.....	23,550 00	65,000 00	30,000 00	.....	118,550 00
New Orleans Mint.....	21,400 00	85,000 00	35,000 00	.....	141,400 00
Denver Mint.....	10,950 00	12,000 00	6,000 00	.....	28,950 00
New York Assay Office.....	33,150 00	25,000 00	9,000 00	.....	67,150 00
Helena Assay Office.....	5,950 00	12,000 00	10,000 00	.....	27,950 00
Boise Assay Office.....	3,000 00	.....	6,000 00	.....	9,000 00
Charlotte Assay Office.....	2,750 00	.....	2,000 00	.....	4,750 00
Saint Louis Assay Office.....	5,500 00	.....	*16,000 00	.....	21,500 00
Total.....	166,000 00	750,000 00	284,000 00	.....	1,209,000 00

EXPENDITURES, 1882.

Philadelphia Mint.....	\$33,424 72	\$299,999 27	\$99,999 38	\$121,619 30	\$555,042 67
San Francisco Mint.....	24,900 00	259,896 42	62,892 46	12,417 76	360,106 64
Carson Mint.....	23,550 00	64,237 00	28,474 85	.....	116,261 85
New Orleans Mint.....	19,974 14	84,994 95	34,637 30	3,522 55	143,128 94
Denver Mint.....	10,950 00	10,497 75	4,125 68	.....	25,573 43
New York Assay Office.....	33,073 59	24,830 25	8,988 32	.....	66,892 16
Helena Assay Office.....	5,950 00	9,744 79	6,756 77	.....	22,451 56
Boise Assay Office.....	3,000 00	.....	5,233 62	.....	8,233 62
Charlotte Assay Office.....	2,750 00	.....	1,503 30	.....	4,253 30
Saint Louis Assay Office.....	2,999 80	.....	18,880 85	.....	11,880 65
Total.....	160,572 25	754,200 43	261,492 53	137,559 61	1,313,824 82

* Includes \$10,000 for fixtures and apparatus.

† Includes \$6,896.11 for fixtures and apparatus.

In the appendix will be found a statement showing the total earnings and gains from all sources at the mints and assay offices during the year, and the total expenditures, wastages, and losses of all kinds. The gross earnings amounted to \$4,268,742.56, and the gross expenditures and losses to \$1,689,544.68.

A statement is also given showing the wastage of the precious metals at each of the mints during the year and the loss occasioned by the sale of bullion in sweeps.

The total value of the precious metals wasted during the year at the four coinage mints and the New York Assay Office was only \$36,658.93; while bullion of the value of \$16,685.28 was returned by the melter and refiner of the mint at San Francisco in excess of the amount with which he was charged, and by the melter and refiner at the New York Assay Office of the value of \$21,729.15, making a total gain of \$38,414.43, or a net excess over and above the entire amount of bullion wasted of the value of \$1,755.50; showing that on the large amount of gold and silver bullion operated upon at the mints of the United States and the New York Assay Office, there was an absolute gain of over seventeen hundred dollars.

The loss on the sale of sweeps is not, strictly speaking, a loss in the

ordinary operations of the mints, but represents the difference between the value of the gold and silver contained in sweepings, as determined by assay, and the price received for the sweeps, which are sold because the mints, with their inadequate facilities for working such material, cannot extract gold and silver of sufficient value, less expenses, to equal the sum which smelters will pay for them.

REFINERY EARNINGS AND EXPENDITURES.

The charges collected during the year for parting and refining bullion, which by law are appropriated for the payment of the expenses of those operations, amounted to \$278,882, of which the sum of \$264,609.56 was paid out for expenses.

The following statement shows the amounts collected and expended for parting and refining bullion, including that portion of the wastages of the operative officers and the loss on sweeps sold, properly payable from that fund:

Institution.	Charges collected.	Expenditures.
Philadelphia Mint.....	\$10,850 97	\$6,518 51
San Francisco Mint.....	158,200 21	154,864 62
Carson Mint.....	14,749 24	15,320 61
New Orleans Mint.....	176 10	252 26
New York Assay Office.....	94,905 48	87,653 56
Total.....	278,882 00	264,609 56

The net excess of the earnings of the refineries over the expenses from the first of July, 1876, to June 30, 1882, remaining in the Treasury of the United States, amounted on the first day of July last to \$153,311.80. This is a very satisfactory exhibit, especially in view of the fact that the rates charged for parting and refining at some of the mints had been reduced and were less than in previous years, and shows that the refineries have been more than self-supporting.

The charges for parting and refining collected during the year at each institution were sufficient to defray the expenditures of those operations, except at Carson and New Orleans. The slight deficiencies at those mints were occasioned in part by the payments of bills accruing in former years, and will not, it is believed, necessitate an increase in the rates of charges.

ANNUAL ASSAY.

The annual assay to test the weight and fineness of the coins struck at the mints during the calendar year 1881 was made at the Philadelphia Mint on the second Wednesday of February last, as required by law. Assays were made and the weights tested of the reserved coins from deliveries in each month throughout the year, and the results were reported by the committee on weighing "that all the coins weighed are within the limits of exactness required by law, and that, in fact, very few vary from the standard by one-half the tolerance"; and by the committee on assaying that they had taken the gold and silver coins reserved from the several mints "and have assayed the same in mass, and also the individual coins," and that—

The greatest deviation from the standard in the coinage examined is far within the limits allowed by law, and exhibits a remarkable degree of uniformity in mixture,

while there appears a very great perfection of workmanship. An analysis of the copper alloy present shows that it is substantially in accordance with the law and regulations.

Whereupon it was resolved by the commission—

That the assay commission having examined and tested the reserved coins of the several mints for the year 1881, and it appearing that these coins are within the tolerance prescribed by law, the trial is considered and reported as satisfactory.

ESTIMATION OF THE VALUES OF FOREIGN COINS.

The estimation of the Director of the Mint and the proclamation of the Secretary of the Treasury, on the 1st day of January, 1882, of the values of standard coins in circulation of the various nations of the world will be found in the appendix.

The valuation of foreign coins estimated in the circular of January 1, 1882, was based upon the average price of silver bullion for the last three months of 1881 to December 29.

The average price was 51.886 pence per ounce British standard, and the equivalent price 113.74 cents per fine ounce.

Upon this basis the following changes were made in the values of silver coins from those estimated by the circular of January 1, 1881: The Austrian florin, from 40.7 cents to 40.6 cents; the Japan yen, from 88.8 cents to 88.7 cents. The "gourde" of Hayti was estimated to be worth 96.5 cents.

EXAMINATIONS AND ANNUAL SETTLEMENTS.

An account was taken at each of the mints and at the New York Assay Office at the close of the fiscal year of the coin, bullion, and other moneys belonging to those institutions in the hands of the superintendent, and delivered to him by the operative officers.

The annual examinations of the operative officers were superintended by the Director or a representative of the Bureau, and were found satisfactory, the wastage in no case exceeding the legal limits.

The gold bullion operated upon in the melter and refiner's departments in the mints and New York Assay Office amounted to 14,618,071 standard ounces, on which the legal allowance for wastage was 14,618 standard ounces, and the actual wastage 835.27 standard ounces. Of silver bullion 54,540,070 ounces of standard fineness were operated upon, on which the legal limit of wastage was 81,810 ounces, and the actual wastage 7,996 ounces.

In the coiner's departments, 10,616,313 ounces of gold of standard fineness were operated upon, on which the legal limit of wastage was 5,308 ounces, and the actual wastage 470 ounces. Of silver bullion 47,293,782 ounces were operated upon, upon which the legal limit of wastage was 47,293 ounces, and the actual wastage 4,279 ounces.

The total wastage at all the institutions during the year was 1,305.27 ounces of gold, of the value of \$24,306.30, and 12,275 ounces of silver, of the value \$12,352.63.

Besides the annual settlements, special examinations were had at the San Francisco and New Orleans Mints to ascertain the facts in respect to charges affecting their management, and the result of the examinations, with the evidence, were submitted to the Secretary of the Treasury. A special settlement also was made at the close of the calendar year at the New York Assay Office, having been rendered necessary by reason of the resignation of the superintendent, Thomas C. Acton, and the appointment of Pierre C. Van Wyck as his successor.

REVIEW OF THE MINT SERVICE.

Besides the current office work of this Bureau in supervising the operations of the mints and assay offices, their contracts, purchases, and expenditures, in examining their monthly and quarterly accounts, and their daily, weekly, and monthly reports, their business transactions, coinage, &c., much time was given to the procuring and compiling of statistical information concerning the production of the precious metals in the United States and the preparation of a special report thereon.

At the laboratory of the Bureau 166 deliveries of gold coins and 168 silver coins were tested by assays of the coins forwarded from the mints for that purpose, and assays were made of ores received at this office from various portions of the country, the receipts for which, amounting to \$261, were deposited in the Treasury.

The business of the mints and assay offices has been conducted with fidelity and skill, and to the general satisfaction of the public. While less gold bullion was received and handled than in the preceding year, the work of the coinage mints and the New York Assay Office in parting, refining, and coining bullion was greater. The receipts of bullion from the public and deliveries to and from the operative officers involved transactions and accounts, accompanied by vouchers, which received careful examination in the Mint Bureau as well as in the accounting offices of the Treasury Department.

PHILADELPHIA MINT.

At this mint, besides striking a large number of silver coins and an unprecedented coinage of gold, there was a continuous demand for minor coins, of which, during the year, 4,400,775 five-cent pieces and 42,461,475 one-cent pieces were coined. The total number of pieces coined at the mint in 1882 was 66,236,475, being 11,500,000 more than in the preceding year.

The demand for small coins, as has been noticed in other countries, increases with business activity, and is a favorable indication of the frequency of actual exchanges and of a prosperous condition of the country.

A greater amount of gold and silver was operated upon by the melter and refiner and by the coiner than in any previous year.

The heavy coinage of gold and of minor coins at the Philadelphia Mint has continued to require large expenditures, and to defray a considerable portion of the expense of the silver coinage has necessitated the use of the appropriation contained in the act for the coinage of the standard silver dollar. It is believed, however, that as the gold coinage will be diminished, the efficient superintendent of that mint will have effected, and at the close of the year will be able to show a considerable reduction in the expenses of the mint.

SAN FRANCISCO MINT.

This mint at its annual settlement made a favorable exhibit of its condition and operations, and appeared in all its departments to be in excellent order. The coiner had a small wastage. The melter and refiner's settlement was quite satisfactory and creditable to him. He returned an excess of \$16,685.28 in gold and \$1,560.43 in silver above the amount charged to him.

The work of this mint in coinage was about the same as in the previous year, 13,900,000 pieces having been struck in 1882, and 14,234,000 in 1881. Although the value of the gold coinage in 1882 was less, the number of

pieces executed was 334,000 greater than in 1881, while the silver coinage, which was wholly of silver dollars, was \$460,000 less.

Some official changes occurred during the year. At the commencement Mr. E. F. White superseded F. X. Cicott as coiner, and the superintendency of the mint, which for over four years had been under the able and careful management of Mr. H. L. Dodge, was at the close of the year surrendered to Mr. E. F. Burton, who, although previously appointed and commissioned, preferred not to enter upon duty until after the annual settlement and with the commencement of a new fiscal year.

CARSON MINT.

The difficulty in procuring silver for coinage was less than that experienced in former years, and coinage operations, which had been previously suspended, were resumed in the month of October and continued during the remainder of the year.

The refinery was kept open during the whole year for the purchase of silver and reception of deposits for parting and refining.

The work performed at the Carson Mint, as to the value of the deposits, number of pieces, and value of the coinage, was nearly double that of the preceding year.

The annual settlement made at the close of the fiscal year was satisfactory.

NEW ORLEANS MINT.

Less silver was purchased for coinage at the New Orleans Mint than in the preceding year, and although there was a greater coinage of gold, the number of pieces and value of the silver coinage was about a million and a half dollars less than the previous year.

At the commencement of the year the coiner, Mr. J. W. Helffrich, resigned. Mr. B. F. Butler, his assistant, was designated by the Secretary as acting coiner, and had charge of that department of the mint until appointment of Mr. F. K. Jones, February 10, 1882, who, as soon as confirmed, was placed in charge.

NEW YORK ASSAY OFFICE.

Mr. Thomas C. Acton, the superintendent of the New York Assay Office, whose administration of its affairs for over twelve years had been characterized by a most faithful, efficient, and economical management, having been tendered a more responsible official position, resigned the superintendency and delivered the office at the close of the calendar year to his successor, Mr. Pierre C. Van Wyck. During the year deposits amounting to \$35,994,087 in gold and \$7,168,260 in silver were received. The silver deposits were nearly \$2,000,000 in excess of those of the preceding year, while the gold deposits were upwards of \$63,000,000 less in amount, owing to a decrease in imports of foreign bullion and coin.

Bars were manufactured to the value of, gold, \$35,887,653.08, and silver, \$7,092,393.25, being about \$64,000,000 less of gold bars and about \$2,000,000 more of silver bars than were made in the previous year.

DENVER MINT, AND ASSAY OFFICES AT CHARLOTTE, HELENA, BOISE, AND SAINT LOUIS.

The value of the gold and silver bullion deposited at these institutions, and of the unparted bars manufactured, was much greater than in the preceding year.

The charges collected for melting, assaying, and stamping bars were \$1,694.07, and for assays of ores, \$2,138. The total earnings of all the institutions were \$4,955.72, some \$700 less than in the previous year.

The increased value of the deposits and of the bars manufactured arose from a greater amount of bullion being received and bars manufactured at the Denver Mint and Helena Assay Office, the deposits of gold at the former having increased from \$235,137.15 to \$458,847.07; silver, from \$3,805.77 to \$7,053.02; and the value of bars manufactured from \$238,942.92 to \$465,900.09.

The growth of business at Helena was, in deposits of gold, from \$568,525.13 in 1881 to \$684,475.53 in 1882, and in silver deposits from \$84,314.97 to \$145,306.05, and in the value of bars manufactured from \$652,840.10 to \$829,781.58.

MONETARY STATISTICS OF THE UNITED STATES.

Since submitting my last annual report inquiries relative to the production, import, export, and consumption of the precious metals, and to their circulation as money, have been, as heretofore, diligently prosecuted, and much valuable information obtained.

The facts that have been gathered are here classified and summarized, and the more important tabulated for convenient comparison or reference.

PRODUCTION OF THE PRECIOUS METALS IN THE UNITED STATES FOR THE FISCAL YEAR 1882.

At the close of the calendar year 1881, after an extended review of the production of gold and silver in the mining districts and counties in the States and Territories, a careful estimate was made of the total production of the United States and published in the special report transmitted by the Secretary of the Treasury to Congress in June last. I then estimated the total production for the calendar year 1881 to have been, of gold, \$34,700,000, and of silver, \$43,000,000; a total of \$77,700,000. The production by States and Territories was estimated to have been as follows:

Production of gold and silver in the United States during the calendar year, 1881 by States and Territories.

	Gold.	Silver.	Total.
Alaska.....	\$15,000		\$15,000
Arizona.....	1,060,000	\$7,300,000	8,360,000
California.....	18,200,000	750,000	18,950,000
Colorado.....	3,300,000	17,160,000	20,460,000
Dakota.....	4,000,000	70,000	4,070,000
Georgia.....	125,000		125,000
Idaho.....	1,700,000	1,300,000	3,000,000
Maine.....		5,000	5,000
Montana.....	2,330,000	2,630,000	4,960,000
Nevada.....	2,250,000	7,060,000	9,310,000
New Mexico.....	185,000	275,000	460,000
North Carolina.....	115,000		115,000
Oregon.....	1,100,000	50,000	1,150,000
South Carolina.....	35,000		35,000
Tennessee.....	5,000		5,000
Utah.....	145,000	6,400,000	6,545,000
Virginia.....	10,000		10,000
Washington.....	120,000		120,000
Wyoming.....	5,000		5,000
Total.....	34,700,000	43,000,000	77,700,000

The production of gold had declined and that of silver increased over their production in previous years. From the deposits made at the mints and the exports of domestic bullion there appears to have been a still further falling off in the production of gold and an increase in that of silver.

The deposits of domestic gold at the mints and assay offices during the calendar year 1881 amounted to \$34,271,359.46, and during the fiscal year 1882 to \$31,298,511.97, a falling off of about three millions of dollars. This decline appears to have been in the production of the States on the Pacific slope. The deposits of domestic gold at the San Francisco and Carson Mints, which amounted to \$26,011,017.50 in the calendar year 1881, during the fiscal year amounted to only \$22,708,663.44, a decline of \$3,302,354.06.

During the calendar year 1881 the deposits and purchases of domestic silver were \$27,899,213.12, while during the fiscal year ended June 30, 1882, they had increased to \$30,956,588.18, a gain of over three millions of dollars; but the exports of domestic silver, which in the calendar year were reported, at their commercial value, at \$12,796,280, were reduced in the fiscal year to \$11,653,547, a decline in the export of domestic silver bullion, computed at its coining value, of about \$1,300,000, leaving the net gain in the silver production for the year over that of the preceding year about \$1,700,000. Making allowance for the same amount of domestic undeposited gold and silver used in the arts during the fiscal year as in the calendar year, the total production for the fiscal year may be approximately estimated at \$31,500,000 for gold and \$44,700,000 for silver.

CONSUMPTION OF THE PRECIOUS METALS.

As the inquiries prosecuted for three years to ascertain the amount of gold and silver annually used in the United States in manufactures, the arts, and ornamentation had resulted in obtaining for the year 1881 sufficient data for future approximate estimates, no circulars were sent for obtaining information as to the amount used during the last fiscal year. It was estimated in last year's report that there were annually consumed in the United States for industrial purposes \$11,000,000 of gold and \$6,000,000 of silver, of which amounts \$5,500,000 of gold and \$5,500,000 of silver were estimated to be domestic bullion.

A report was obtained, as usual, from the New York Assay Office, which is published in the appendix, and shows the following as the amount and character of the gold and silver deposited for bars to be supplied to manufacturers:

Bars furnished to manufacturers.	Gold.	Silver.	Total gold and silver.
Of United States coin	\$45,511 06	\$15,867 73	\$61,378 79
Of foreign coin	532,154 28	154,522 07	686,676 35
Of foreign bullion	843,281 26	192,226 35	1,035,507 61
Of plate, &c.	690,063 81	191,719 33	881,783 14
Of domestic bullion	5,206,075 85	5,444,111 16	10,650,187 01
Total	7,317,086 26	5,998,446 64	13,315,532 90

The statement shows that the bars prepared and delivered for the use of manufacturers exceeded in value those of the previous year by,

gold, \$1,500,000, and silver, \$870,000; and that the increased consumption consisted of gold and silver of domestic production.

For the fiscal year 1882 the consumption, therefore, of the precious metals in the United States for use in the arts, &c., probably exceeded \$12,000,000 of gold and \$7,000,000 of silver, of which \$7,000,000 of gold and \$6,000,000 of silver were of domestic production.

COIN CIRCULATION OF THE UNITED STATES.

The total circulation of the United States coin amounted, as nearly as can be ascertained, on the 1st of July, 1882, to \$500,000,000 of gold and \$200,000,000 of silver, a total of \$700,000,000.

This estimation is based upon the gains to the metallic circulation by coinage less recoinage, and imports less exports of United States coin since 1873, at which time I estimated the circulation of United States gold coins at \$135,000,000, and of United States silver coins at \$5,000,000.

The circulation was estimated in my last annual report to have been, on the 30th of June, 1881, \$439,776,753 of gold and \$171,459,766 of silver.

During the year \$599,357 of United States gold coin and \$127,572 of United States silver coin were deposited at the mints and remelted.

There were also exported of United States gold coin \$29,805,289, and imported \$4,796,630, being an excess of exports over imports of \$25,008,659. Of silver coin the imports were \$940,877, and the exports \$423,099, being an excess of imports over exports of \$517,778. Subtracting from the total gold coinage of the year the recoinage, the excess of exports over imports, and the coins used in the arts, not deposited at the mints or assay offices, estimated at \$2,700,000 (based on last year's estimate of \$3,300,000 as the total consumption of such coins), makes the gain during the year in United States gold coin \$61,005,432, and the total amount in the country on the 1st of July, 1882, \$500,882,185.

In like manner, subtracting from the silver the deposits for recoinage, and the estimated consumption of \$60,000 undeposited silver coins used in the arts, and adding the excess of imports over exports, makes the gain to the silver circulation during the year \$28,113,594, and the total silver circulation of United States silver coin on the 1st of July, 1882, \$199,573,360.

The following table shows the gain during the year:

United States coin.	Gold.	Silver.	Total.
Circulation, June 30, 1881.....	\$439, 776, 753	\$171, 459, 766	\$611, 236, 519
Year's coinage, less deposits for recoinage.....	88, 814, 091	27, 655, 816	116, 469, 907
Excess of imports over exports.....		517, 778	517, 778
Total.....	528, 590, 844	199, 633, 360	728, 224, 204
Less excess of exports over imports.....	25, 008, 659		25, 008, 659
Remainder.....	503, 582, 185	199, 633, 360	703, 215, 545
Less amounts used in the arts.....	2, 700, 000	60, 000	2, 760, 000
Circulation July 1, 1882.....	500, 882, 185	199, 573, 360	700, 455, 545

From the Treasurer's statements of the amount of coin in the Treasury, and gold and silver certificates outstanding, and from the reports of the national banks to the Comptroller of the Currency, and certificates held by them, it would appear that on the 1st of July, 1882, the gold and silver of the country, deducting from the amount held by the Treasury

the certificates outstanding and counting as coin those held by banks and in circulation, belonged as follows:

Belonging to—	Gold.	Silver.			Total United States gold and silver coins.
		Legal tender.	Subsidiary.	Total.	
Treasury.....	* \$86,935,483	* \$32,647,726	\$28,048,630	\$60,696,356	* \$147,681,839
National banks.....	† 103,943,999	† 4,000,000	† 3,750,263	† 7,750,263	† 111,694,262
Other banks.....	† 20,000,000	32,497,054	48,629,687	131,126,741	† 441,129,444
Private hands.....	† 290,002,703				
Total.....	500,882,185	119,144,780	80,428,580	199,573,360	700,455,545

* Less outstanding certificates.

† Including Treasury certificates.

‡ Estimated.

¶ Including Treasury certificates.

Since the 1st of July and up to October 1, 1882, the coinage of gold was \$13,339,863, and of silver, \$6,915,185; the excess of exports of gold coin over imports about \$2,031,012, and of imports over exports of silver coin, \$121,225; leaving the circulation on the 1st instant of United States coins, gold, \$512,191,036, and silver, \$206,609,770, and total of \$718,800,806, as appears from the following statement:

	Gold.	Silver.	Total.
Circulation July 1, 1882.....	\$500,882,185	\$199,573,360	\$700,455,545
Coinage to October 1, 1882.....	13,339,863	6,915,185	20,255,048
Excess of imports over exports to October 1, 1882.....		121,225	121,225
Total.....	514,222,048	206,609,770	720,831,818
* Less excess of exports over imports.....	2,031,012		2,031,012
Circulation October 1, 1882.....	512,191,036	206,609,770	718,800,806

* All ports for July and August, only New York and San Francisco for September.

Besides this amount of gold and silver coin, there was in the mints and assay offices on the 1st of October, deposited or purchased for coinage, gold bullion of the value, approximately, of \$51,440,420, and silver bullion costing \$3,343,565, making a total of coin and bullion belonging to the United States and awaiting coinage, of gold, \$563,631,456, and of silver, \$209,953,335, a total of \$773,584,791.

TOTAL CIRCULATION OF THE UNITED STATES.

The total paper and metallic circulation of the United States in General Table No. XXXI, showing the circulation of the various countries of the world, is given for October 1, 1882, as \$793,074,878 paper, and \$773,585,790 metallic,* a total of \$1,566,659,668, being a *per capita* of \$15.81 paper and \$15.42 metallic.

The paper circulation of the United States in that table includes United States notes, national-bank notes, and gold and silver certificates, fractional currency to the amount of \$7,028,078, omitting the small amounts of unredeemed legal tender, demand, and interest-bearing notes, which are seldom if ever seen in active circulation.

As only a portion of the paper and metallic money is in actual circulation, in Table XXXII the Treasury and bank metallic reserves are

* The figures given for the metallic circulation include the bullion in the mints and assay offices.

stated; but the actual active circulation on the 1st day of July in the possession of the general public is to be reduced by the amounts of paper held at that date by the Treasury and banks, which is shown in the following table, compiled in this Bureau from the bank and Treasury statements prepared by the Comptroller of the Currency and the Treasurer of the United States:

State of circulation July 1, 1882.

	In Treasury.	In banks.	In active circulation.	Total.
Gold bullion	\$56,541,887			\$56,541,887
Silver bullion	3,230,908			3,230,908
Gold coin	91,964,503	\$99,503,599	\$309,354,082	500,822,184
Silver dollars	87,153,816	3,200,000	28,790,964	119,144,780
Fractional silver coin	28,048,631	3,696,223	48,683,726	80,428,580
Gold certificates	8,100	4,440,400	588,620	5,037,120
Silver certificates	11,590,620	854,040	53,632,050	66,096,710
United States notes	34,670,589	64,019,518	247,990,909	346,681,016
National-bank notes	6,277,247	27,746,295	324,656,458	358,680,000
Fractional currency	17,754	373,725	6,655,768	7,047,247
Total	319,504,055	203,833,800	1,020,372,577	1,543,710,432

The character and possession of the paper and specie circulation of the United States at the commencement of the fiscal year appears in the following table, prepared from the same sources of information:

State of circulation July 1, 1881.

	In Treasury.	In bank.	In active circulation.	Total.
Gold bullion	\$89,017,716			\$89,017,716
Silver bullion	3,309,949			3,309,949
Gold coin	74,153,945	\$116,073,276	\$249,549,532	439,776,753
Silver dollars	62,544,722	3,000,000	25,827,983	91,372,705
Fractional silver coin	27,247,697	3,482,561	49,356,803	80,087,061
Gold certificates	23,400	5,137,500	622,020	5,782,920
Silver certificates	12,055,801	945,590	38,165,139	51,166,530
United States notes	30,204,092	58,728,713	257,748,211	346,681,016
National-bank notes	5,296,382	27,932,850	321,812,768	355,042,000
Fractional currency	53,159	372,140	6,680,654	7,105,953
Total	303,906,863	215,672,630	949,342,603	1,469,342,603

By comparing the foregoing tables for 1881 and 1882 it will be seen:
1st. That of the 74½ millions of paper and metallic circulation gained to the total circulation the Treasury received 15½ millions, the people gained 71 millions, and the banks lost 11½ millions.

2d. That of the 61 millions of dollars of gold coin gained to the circulation the Treasury, in reducing its stock of gold bullion, retained nearly 18 millions of the resulting gold coin and reduced the outstanding gold certificates \$750,000, while the national banks lost \$16,500,000 in gold coin and nearly \$700,000 of gold certificates, and the general public gained \$60,000,000.

3d. That as to the silver circulation, the silver dollars and silver certificates in the hands of the public, including the banks, at the close of the fiscal year, were over \$18,600,000 more than at its commencement, while the silver coin in the Treasury not represented by outstanding certificates increased \$24,600,000.

COURSE OF PRICES IN THE UNITED STATES 1881-1882.

The prices of domestic exports, as indicated by an average of the values declared at the custom-house, shows an advance of 7 per cent. on the export prices of the previous year. The advance was principally in the prices of food exports, such as breadstuffs, provisions, live animals, &c., which constituted in value a large portion of the total exports.

The prices of 1882, however, remained below the currency prices of exports in 1870, being an average of 84 per cent. of the average declared prices of the principal commodities in the latter year. As United States notes were at that period at a discount of 13 per cent., the prices of the exports in 1882 were 3 per cent. below the currency prices of 1870, reduced to the gold standard. A table is also inserted containing the average yearly prices in the New York market for the calendar years 1880 and 1881 of a large number of staple articles, and the comparative percentage of such prices for the year 1881, on their prices for the year 1880, and on their average prices for the preceding fifty-six years. The quotations for the last two years have been compiled semi-weekly from the New York Shipping and Commercial List, taking for each article, as far as practicable, the same grade and quality as that used in preparing the table for my last report. The average of the percentages of the prices of 1881 compared with the prices of 1880 and with the average prices for the fifty-six preceding years also indicate an advance in prices averaging on the prices of the same articles for the previous year of 10.6 per cent., and on their average prices for fifty-six years of 2.7 per cent.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

Additional replies to those published in my last and previous annual reports have been received from our representatives abroad, containing valuable information in relation to the monetary statistics of foreign countries, and are given in full in the appendix.* The information which they contain has enabled me to correct the tables of circulation, coinage, and production to later dates.

A condensed statement of the contents of these papers and of the monetary condition of the countries to which they respectively relate may be found useful, and is herewith submitted:

GREAT BRITAIN AND COLONIES.

Great Britain and Ireland.—The report of Mr. C. W. Fremantle, the deputy master of the royal mint of Great Britain, was received at my office, and found to contain, as usual, much important information, not only in regard to the coinage of the mints of the British Empire, but of the operations of the mints in other countries.

From his report it appears that no gold coinage was executed during the year 1881 in Great Britain, but the silver coinage exceeded that of any previous year except 1872 and 1873, and amounted to £997,128, equal to \$4,852,523, of which £146,175 were transmitted to the British colonies to replace £67,543 16s. 6d. of worn coin withdrawn. The new silver coins sent to the colonies in 1880 amounted to £308,940, equal to \$1,503,457, and the worn silver coin withdrawn to £86,425, equal to \$420,587. The total amount of worn coin withdrawn from circulation during the year 1881 in the kingdom was £340,286, equal to \$1,656,002. The value of the bronze coinage, pence, half-pence, and farthings, at its nominal value, was £23,405, equal to \$113,900.

* The documents here referred to are omitted for want of space, but they may be found in the volumes of the Director's report.

For the use of the treasury chests abroad in 1881 there were shipped 384,400 sovereigns and half sovereigns, equal to \$1,870,683; £12,040 in silver, equal to \$58,593; and £60 in bronze pence and half pence.

The average price paid for silver during the year was 51 $\frac{3}{4}$ d. per ounce (British standard), while the average market price was 51 $\frac{3}{4}$ d., and the seigniorage accruing was 14 $\frac{3}{8}$ d. per ounce, or 27 $\frac{1}{2}$ per cent., amounting to £166,823, equal to \$811,844.

The imports and exports of gold and silver for the last five years were as follows:

SILVER.

	Imports.	Exports.
1877.....	£20,000,000	£19,000,000
1878.....	11,000,000	11,250,000
1879.....	10,500,000	11,000,000
1880.....	6,500,000	7,250,000
1881.....	6,700,000	7,000,000

GOLD.

1877.....	£15,000,000	£20,000,000
1878.....	21,000,000	14,000,000
1879.....	13,250,000	16,500,000
1880.....	9,000,000	11,500,000
1881.....	10,000,000	15,500,000

Showing a net loss to the country in 1881 of gold £5,500,000, equal to \$26,750,000, and of silver, £300,000, equal to \$1,460,000.

The amount of circulation, including bank reserves, is reported by our minister as—

Gold.....	£121,630,000	\$591,912,395
Silver.....	19,036,000	92,638,694
Paper.....	42,399,000	206,334,733

William King, esq., the consul of the United States at Birmingham, forwards, under date of July 19, 1882, an interesting report on the assay office at that city, established in 1873 for the purpose of assaying and stamping with official marks articles of jewelry, &c.

India.—Mr. C. C. Bancroft, acting vice consul-general of the United States at Calcutta, forwards, under date of September 10, 1881, a reply from the secretary of the government for India to certain inquiries contained in a circular of this department.

The coinage for the year 1879 and 1880 is given as follows, to wit:

	Rupees.	
Gold.....	147,300	\$54,447
Silver.....	71,803,307	28,013,290

The gold coinage is probably given for the fiscal year ended March 31, 1880, and the silver coinage for the calendar year ended December 31, 1880. The net gain of coin and bullion by imports for the calendar year 1880 is stated as—

	Rupees.	
Gold.....	33,142,538	\$12,925,590
Silver.....	50,460,502	19,679,596

The circulation of silver coin is given as from \$250,000,000 to \$500,000,000, with 57,270,495 rupees=\$22,335,493 of silver coin in the Treasury, and 6,905,525 rupees=\$2,693,155 in banks, and the government paper outstanding on December 31, 1880, as 143,268,925 rupees=\$55,874,880.

The silver coin in circulation has been estimated, for reasons and upon data given in my previous reports, at more than double the amount stated by Mr. Bancroft.

Australasia.—O. M. Spencer, consul-general at Melbourne, furnishes an important report on the production, consumption, and movement of the precious metals in Australia.

During the year 1881 the gold coined in Melbourne and Sydney mints is stated as £4,047,902=\$19,699,115.

The gold exported from the different provinces in 1880 exceeded the imports by £3,260,774=\$15,868,556, while the stock of silver the same year was increased by a net gain from imports of £186,085=\$905,582.

The product of the mines for 1880 was as follows:

Gold.....	£5,910,819	\$28,765,001
Silver.....	46,673	197,935

The condition of the banks on December 31, 1880, is shown by the following statement:

Gold and silver coin.....	£11,475,294	\$55,844,518
Gold and silver bullion.....	804,699	3,916,068
Notes in circulation.....	4,405,276	21,438,276

G. W. Griffin, United States consul at Auckland, furnishes the following statement of the production and exportation of gold from New Zealand since the discovery of that metal in 1857:

1857.....	\$202,210	1869.....	\$11,814,975
1858.....	262,215	1870.....	10,587,925
1859.....	142,135	1871.....	13,937,600
1860.....	87,925	1872.....	8,654,960
1861.....	5,763,285	1873.....	9,937,125
1862.....	7,956,945	1874.....	7,526,655
1863.....	12,158,615	1875.....	7,038,850
1864.....	9,289,235	1876.....	6,342,795
1865.....	11,132,370	1877.....	7,480,400
1866.....	14,222,585	1878.....	6,200,395
1867.....	13,501,375	1879.....	5,993,205
1868.....	12,521,630	1880 (to June 30, 1880).....	2,996,000

British Guiana.—The United States consul at Demarara writes that no mines of gold or silver exist in that colony, and that it has no mint.

The value of the bullion imported during the year was \$95,702, and of that exported \$11,421.

The principal coins in circulation are British silver, but American gold and Spanish doubloons also circulate.

The outstanding paper circulation of the two banks of the colony on the 31st of December, 1880, is estimated at \$691,790.

FRANCE.

Our minister at Paris furnishes, under date of July 8, 1882, very complete statistics from the minister of finance, touching the monetary affairs of France.

The coinage for the year was—

	Francs.	
Gold.....	2,167,000	\$418,231
Silver.....	6,733,445	1,299,554

The gain in gold bullion by imports during the year amounted to 33,638,040 francs, but there was a loss by export of 23,453,920 francs in gold coin, leaving a net gain to the country in gold of 10,184,120 francs = \$1,965,553.

In silver there was a gain during the year of both coin and bullion as follows :

	Francs.	
Coin.....	20,019,820	\$3,863,825
Bullion.....	30,884,974	5,960,800

The amount of cash in the Bank of France on December 29, 1881, was, gold, 655,696,391.13 francs=\$126,549,403; silver, 1,161,468,130.11 francs=\$224,163,349, an aggregate of 1,817,164,521.24 francs=\$350,712,752, and the paper circulation outstanding at the same date was 2,778,428,840 francs=\$536,236,766.

SWITZERLAND.

In the dispatch of Minister Cramer, the gain in the precious metals by excess of importation into Switzerland during the year 1881 is stated as—

	Kilograms.	
Gold.....	2,200	\$1,462,120
Silver.....	103,300	4,293,148

The circulation of bank notes amounted on December 31, 1881, to 109,867,000 francs=\$21,204,331, and the coin in the Federal Treasury was at the same time as follows :

	Francs.	
Gold.....	1,324,000	\$255,532
Silver.....	462,000	89,166

BELGIUM.

The Belgian government transmits, under date of April 4 of the present year, three responses of the different bureaus of the government to the circular of this department.

No gold was coined in either 1880 or 1881 for the home government, but 3,261.457 kilograms=\$135,546 were coined into fractional silver in 1880, and 915.676 kilograms=\$38,055 in 1881.

There was coined for the republic of Venezuela, during the year 1880, 487.547 kilograms of gold=\$324,024, into 20-Bolivar pieces.

The imports and exports for the two years are given as follows :

	Kilograms.	
1880. Imports, gold.....	1,259	\$836,731
1880. Imports, silver.....	29,649	1,232,212
1881. Imports, gold.....	488	324,325
1881. Imports, silver.....	112,211	4,663,489
1880. Exports, gold.....	149	99,025
1880. Exports, silver.....	1,011	42,017
1881. Exports, gold.....	26	17,280
1881. Exports, silver.....	80,293	3,336,977

The gold and silver used in manufactures, presented for stamping at the bureau of garantie during 1880, amounted to 32 kilograms of gold = \$21,267, and 2,193 kilograms of silver = \$91,141, which does not include that used in the arts.

The circulation on December 31, 1881, was estimated to be about 533,823,529 francs in gold = \$103,027,941; in silver, 275,000,000 francs = \$53,075,000, besides 32,780,000 = \$6,326,540 in fractional silver coins, and 354,753,670 francs in paper = \$68,467,462.

In addition to these amounts the banks held a reserve in gold, amounting to 77,394,960 francs = \$14,937,227, and 18,982,000 francs in silver = \$3,663,526.

ITALY.

The chargé d'affaires of the United States at Rome forwards, under date of July 14 of the present year, an original report from the Italian minister of the treasury in regard to the monetary affairs of that kingdom.

The coinage for the year 1880 was, gold, 2,590,660 lire = \$499,997; no silver was coined during the year.

For 1881 the coinage was as follows:

	Lire.	
Gold	16,860,560	\$3,253,988
Silver	8,281,588	1,598,346

The imports and exports during the year 1880 were as follows:

	Lire.	
Gold imports	8,824,280	\$1,703,086
Silver imports	23,377,600	4,511,877
Gold exports	7,561,760	1,459,420
Silver exports	12,291,120	2,372,186

The aggregate coinage from 1862 to 1880, inclusive, amounted to—

	Lire.	
Gold	255,134,980	\$49,241,051
Silver	520,637,025	100,482,946

The paper circulation December 31, 1881, was—

	Lire.	
State notes	940,000,000	\$181,420,000
Bank notes	735,579,107	141,966,767

The reserves held December 31, 1881, were—

	Lire.	
In banks:		
Gold	71,304,720	\$13,761,811
Silver	63,573,305	12,269,648
Treasury:		
Gold	7,654,370	1,477,293
Silver	32,707,024	6,312,456

The following, on the resumption of specie payments by the Italian Government, is taken from the London Economist of May 13, 1882:

Some attempts have been made to calculate the amount of coined gold and silver which will exist in the country at the time of the resumption of specie payments. The following data may, perhaps, be considered approximate:

	Francs.	
In Treasury:		
Gold	550,000,000	\$106,150,000
Five-franc, silver	100,000,000	19,300,000
Fractional silver currency	95,000,000	18,335,000
In banks:		
Gold	110,000,000	21,230,000
Five-franc silver pieces	15,000,000	2,895,000
Fractional silver currency	51,000,000	9,843,000
In the country:		
Gold	90,000,000	17,370,000
Five-franc silver pieces	100,000,000	19,300,000
Fractional silver currency	10,000,000	1,930,000

Or a grand total of 1,121,000,000 francs of coin, in addition to 340,000,000 of state notes, and 750,000,000 of legal-tender bank notes.

The government is at present taking back from France the last installment of silver fractional currency of about 16,000,000 francs, paying for it in five-franc silver pieces. The amount of five-franc silver pieces coined by Italy is estimated at 380,000,000 francs, of which it is believed about 160,000,000 or 180,000,000 will be out of Italy at the time of the resumption of specie payments. There is, besides, in the country a large amount of old silver money coined by the past governments, and which it would be rather difficult to estimate. The government has lately tried to issue some small quantity of silver pieces of 50 centimes (5d), but they were immediately hoarded for the payment of custom duties. This would have caused a scarcity of change were it not for the large quantity of heavy copper money.

SPAIN.

The dispatch from Hon. Dwight T. Reed, of the United States legation at Madrid, under date of September 19, 1881, contains the following information relative to the finances of Spain for the year 1880. The coinage executed was as follows:

	Pesetas.	
Gold.....	171,573,675	\$33,113,719
Silver.....	1,393,551	268,955

The net loss of gold coin by export was 9,110,484 pesetas = \$1,758,323, while there was a gain in silver coin of 3,528,662 = \$681,032.

There were 74,500 kilograms of silver produced from the mines of Spain during the year, valued at \$3,096,220. The coin in the Treasury on December 31, 1880, is reported to have been:

	Pesetas.	
Gold.....	4,017,847	\$775,444
Silver.....	10,465,920	2,019,923

PORTUGAL.

A communication from Minister Moran, dated December 28, 1881, contains the following statistics regarding the coinage, &c., of Portugal during the year 1880:

	Kilograms.	
Gold coinage.....	524.775	\$348,765
Silver coinage.....	3,500.768	145,492

The imports and exports for the same year are given as follows:

	Milreis.	
Imports:		
Gold.....	2,573,801	\$2,779,705
Silver.....	43,686	47,181
Exports:		
Gold.....	28,231	30,489
Silver.....	30,588	33,035

Showing a net gain in gold of \$2,749,216. and in silver of \$14,146.

GERMANY.

Hon. H. Sidney Everett furnishes, under date of September 12, 1881, a statement of the gold imports and exports of Germany for the year 1880:

	Kilograms.	
Imports.....	8,025	\$5,333,415.
Exports.....	11,254	7,479,408

Showing a net loss to Germany during the year named by export of \$2,145,993 in gold.

AUSTRIA-HUNGARY.

The Hon. William Walter Phelps, our minister to Austria, has forwarded two dispatches, under dates of November 29, 1881, and June 21, 1882, containing very complete information in relation to the monetary affairs of the Austro-Hungarian Empire.

The coinage for 1880 is given as:

Vienna mint, gold.....	florins..	2,585,706	\$1,247,264
Hungarian mint, gold.....	kilograms..	1,804.0786	1,198,991
Vienna mint, silver.....	florins..	6,810,782	2,765,177
Hungarian mint, silver.....	kilograms..	42,384.644	1,761,506.

And for the year 1881 :

	Florins.	
Vienna mint, gold.....	4, 147, 434	\$2, 000, 584
Vienna mint, silver	6, 673, 482	2, 709, 434

The imports and exports for 1880 and 1881 were as follows :

	Florins.	
1880. Imports:		
Gold.....	21, 355, 000	\$10, 300, 584
Silver	6, 965, 217	2, 827, 878
1881. Imports:		
Gold.....	19, 798, 000	9, 549, 565
Silver	13, 034, 447	5, 291, 985
1880. Exports:		
Gold.....	3, 277, 900	1, 581, 095
Silver	15, 342, 351	6, 228, 995
1881. Exports:		
Gold.....	2, 192, 350	1, 057, 480
Silver	269, 836	109, 553

Showing a net gain by imports in the two years of gold \$17,211,574, and of \$1,781,315 in silver.

The production of the precious metals during the same years was :

	Kilograms.	
Austria, 1880, gold	43	\$28, 578
Hungary, 1880, gold.....	1, 604	1, 066, 018
Austria, 1881, gold	1, 867	1, 240, 808
Austria, 1880, silver	30, 257	1, 257, 481
Hungary, 1880, silver	17, 743	737, 399
Austria, 1881, silver.....	31, 359	1, 303, 280

An aggregate of..... 5, 633, 564

The paper circulation of the empire on the 31st of December, 1881, is given as state notes, 320,434,947 florins=\$130,096,000, and Austro-Hungarian Bank notes (legal tender), 354,287,560 florins=\$143,836,000. The cash reserve in the treasury and in Austro-Hungarian Bank at the date mentioned was :

	Florins.	
In treasuries:		
Gold coin	6, 000, 000	\$2, 894, 100
Silver coin.....	14, 000, 000	5, 684, 000
Austro-Hungarian Bank:		
Gold coin	68, 725, 532	33, 159, 760
Silver coin.....	122, 130, 827	49, 585, 116

The following comparative table of imports and exports of gold and silver from Austro-Hungary during the years 1881-'82 is from the London Economist of July 22, 1882, and is for the year ending April 30 :

	Imports.		Exports.	
	1881.	1882.	1881.	1882.
Gold	£7, 116	£2, 250	£496	£200
Gold coin	272, 883	260, 516	62, 108	274, 534
Silver	185, 956	18, 304	400	.....
Silver coin	150, 183	18, 435	7, 670	2, 929, 400
Total	616, 138	299, 505	70, 674	3, 204, 134

RUSSIA.

The following statistics in relation to the drain of gold from Russia, compiled from the annual report of the Russian customs department, are taken from the London Economist of April 8, 1882:

Years.	Imports.	Exports.
1875.....	\$3,816,400	\$18,095,000
1876.....	3,092,600	67,576,600
1877.....	6,711,600	12,238,800
1878.....	10,462,200	8,751,400
1879.....	9,146,200	5,856,200
1880.....	7,501,200	17,305,400
1881.....	4,474,400	44,612,400
	45,204,600	174,435,800
		45,204,600
Excess of exports.....		129,231,200

NORWAY AND SWEDEN.

Hon. John L. Stevens, in a communication dated September 9, 1881, furnishes two official dispatches, which contain valuable statistical information relating to the finances of this kingdom. The coinage of 1880 (calendar year) was—

	Kilograms.	
Norway, silver.....	12	\$499
Sweden, silver.....	5,368	223,094
Sweden, gold.....	1,133	752,992

The importation into Norway during the year amounted to, gold and silver, 2,483,000 crowns=\$665,444; the exports for the same period were, gold and silver, 753,800 crowns=\$202,018; showing a net gain in both metals of \$463,426.

The imports and exports of Sweden are given as follows:

Imports:	Kilograms.	
Gold.....	4,730	\$3,143,558
Silver.....	3,748	155,767
Exports:		
Gold.....	57	37,882
Silver.....	586	24,354

The production of the mines is given as—

	Kilograms.	
Norway, silver.....	4,436	\$184,360
Sweden, silver.....	1,312	54,527
Sweden, gold.....	5	3,323

The circulation of Norway on the 31st of December, 1880, was about 24,000,000 crowns in gold=\$6,332,000; 4,000,000 crowns in silver=\$1,072,000, and 38,714,000 crowns in paper=\$10,375,352; and most of the gold was held by the banks and the public treasury.

The circulation of Sweden at the same date is stated as follows:

	Crowns.	
Gold.....	5,500,000	\$1,474,000
Silver.....	11,000,000	2,948,000
Paper.....	89,635,440	24,022,298

With bank reserves amounting to \$6,330,315 in gold, and \$1,481,572 in silver.

DENMARK.

Henry B. Ryder, United States consul at Copenhagen, forwards two dispatches, under date of March 9 and May 23 of the present year, in relation to the Kingdom of Denmark.

No coinage was executed during the years 1880 and 1881. The importation of gold in 1880 is stated as about 13,000,000 crowns = \$3,484,000. The amount exported is not given.

In 1881 there was a loss through excess of exports of gold of about 2,500,000 crowns = \$670,000.

The circulation is estimated at the close of the year 1881 to have been, of gold, 8,000,000 crowns = \$2,144,000, with 29,000,000 crowns = \$7,772,000 in the national bank; of silver, 15,350,000 crowns = \$4,113,800, and 2,800,000 crowns = \$750,400 in the bank; and of bank notes outstanding 75,219,280 crowns = \$20,158,767.

TURKEY.

General Wallace forwards, under date of the 14th of June of the present year, a dispatch in relation to the financial condition of the Ottoman Empire, from which it would appear that it is almost impossible to obtain any reliable information in relation to the monetary affairs of that country, for the reasons that no statistics are kept, and that both the government and banks are solicitous to conceal their affairs. He gives the product of the two lead mines worked by the government, from 1880 to June, 1882, as 557,092 drams in silver = \$71,441, and 2,307 in gold = \$4,918.

The paper money known as "Caimé" has been mostly withdrawn from circulation, for the reason that no one would accept it.

JAPAN.

The annual report of the commissioner of the imperial mint of Japan for the year ending June 30, 1881, has been received, and shows the imports of gold and silver to have been—

	Ounces.	
Gold	25,063	\$518,052
Silver	4,331,834	4,981,609

The coinage of gold was confined to 5-yen pieces, and of silver to 1-yen pieces, as follows: Gold, 98,117 pieces, valued at \$490,585; silver, 5,089,113 pieces, valued at \$4,514,043.

Of copper coins 73,841,406 pieces were struck of a tale value of 1,112,624 yens = \$986,897.5.

SANDWICH ISLANDS.

An extract from a dispatch from Mr. Comly, minister to the Hawaiian Islands, states that no mines or mints exist in those islands; that business is conducted on a silver basis, and that the principal coins in circulation are United States trade dollars and French five-franc pieces.

CHINA.

Hon. Joseph B. Angell, minister to China, states in his dispatch that the Chinese Government collects no statistics in relation to its monetary affairs.

MEXICO.

Minister Morgan forwards two dispatches—one under date of February 8, 1882, and the other June 29, 1882—relative to the coinage and movement of gold and silver in Mexico. The importation of gold is stated as very inconsiderable, being principally that brought by individuals to defray their personal expenses.

The exportation of gold during the fiscal year 1880 amounted to \$1,401,382, and of silver to \$20,137,932, besides \$496,437 in ores.

The circulation of the country is composed principally of silver, gold forming not more than 5 per cent. of the entire amount.

The general government has issued no paper money.

The coinage for the fiscal year 1881, was, gold, \$438,778; silver, \$24,139, 023.60.

The *El Minero Mexicano*, of April 13, 1882, publishes the following as the coinage of the various mints of the Republic of Mexico during the fiscal years 1879-'80 and '81, but does not give the values separately of the different metals coined; in fact the amounts include the bronze coinage of the period covered:

Amount coined in—

1879	\$22,821,183 65
1880	24,537,354 85
1881	25,151,721 85

The same paper furnishes the following statement of the aggregate exports of gold and silver during the years 1878, 1879, and 1880:

Exported in—

1878	\$22,663,437 86
1879	21,528,938 19
1880	22,086,418 36

ARGENTINE REPUBLIC.

Ed. L. Baker, United States consul at Buenos Ayres, furnishes an interesting article relative to the new coinage law of the Republic, providing that the gold or silver "peso," or dollar, shall be the unit of value—the gold dollar to contain 25.1 grains of standard gold, 900 fine, and the silver dollar 25 grams (385.8 grains), the same weight as 2 half-dollars of our present coinage. He states that the national mint is now running day and night with a view to putting the new coins (8 millions of gold and 4 millions of silver) into circulation as soon as possible.

The government has issued a decree fixing the value of the old coins and moneys in circulation with respect to the new unit of value. This is the first authorized metallic currency of the republic, the circulating medium heretofore having been paper money and coins of gold and silver of foreign countries.

The bank-notes outstanding June 30, 1881, amounted to \$37,101,756. By the terms of the new coinage law all these notes must, within two years, be withdrawn and replaced by notes corresponding with the new monetary unit.

BOLIVIA.

Hon. Charles Adams, minister at La Paz, forwards a communication, dated August 30 of the present year, treating of the coinage, production, and consumption of the precious metals in that country during the year 1881. He states that no gold was coined during the year, but 47,425 kilograms of silver, equal to \$1,970,983, were coined at the national mint at Potosi into 20-cent and 10-cent pieces.

The silver exported amounted to about 500,000 Bolivianos, equal to \$411,500 in coin, and 8,000,000 Bolivianos, equal to \$6,584,000 in ores.

The production of the mines was, of gold, about 3,500 ounces, \$72,345; and of silver, 1,100,000 marks, valued at \$11,000,000. No gold is in circulation or in reserve in the banks.

The silver circulation of Bolivia on the 31st of December, 1881, is estimated to have been 6,000,000 Bolivianos, equal to \$4,938,000, with about 539,000 Bolivianos, equal to \$443,597, in the various banks.

The paper circulation at the same time (bank exclusively) amounted to about 1,374,869 Bolivianos, equal to \$1,131,517.

CHILI.

The United States consul at Valparaiso forwards a dispatch relating to the finances of Chili.

The coinage for the year 1880 was, gold, \$108,930; silver, \$2,226,392.75, and for 1881, gold, \$125,280; silver, \$3,020,000.95.

The imports and exports for the year 1880 are given as—

Gold imports.....	\$16,945
Silver imports.....	26,104
Gold exports.....	64,476
Silver exports.....	4,546,799

The production of the mines was about \$128,869, gold, and \$5,081,747 in silver.

The circulation of the country on the 31st of December, 1880, was, coin, \$2,500,000; paper, \$28,469,813; and the paper circulation on December 31, 1881, was \$26,555,341.

The coin in reserve is stated as follows:

In banks.....	\$1,600,000
In treasury.....	798,000

HAYTI.

Minister Langston forwards a special report on the national bank of Hayti, and a copy of a law passed by the *Corps Legislatif* of the Republic of Hayti fixing the standard of weight, value, and denomination of the new gold, silver, and bronze national money, to be known as "gourdes," the aggregate to be 2,000,000 gourdes, and the coinage to be executed at Paris. He also furnishes a reply, under date of July 14 of the present year, to the Treasury Department circular inquiring in relation to the monetary affairs of that republic. He states that \$780,000 of the new silver "gourdes" were coined during the calendar year 1881, and put in circulation.

The imports of gold coin amounted to \$11,494, and of silver coin, including the new national money, \$836,785, while the exports for the same period were, gold, \$1,550, and silver, \$517,488.

Mr. Langston estimates the gold of the republic to have been, on December 31, 1881, from three to five millions of dollars.

URUGUAY.

Consul A. L. Russell forwards from Montevideo a dispatch relative to the coins used in Uruguay and value at which the coins of other countries are received.

THE WORLD'S PRODUCTION OF GOLD AND SILVER.

The production of the precious metals in twenty countries whose mines furnish nearly the entire product, is given as revised for the years 1879 and 1880, and is brought down to the close of the calendar year 1881.

For the latter year, based upon estimates for some of the smaller producing countries, the total production of gold was, kilograms, 162,163, \$107,773,157; silver, kilograms, 2,349,689, \$97,659,460. This is a slight increase upon the production stated for 1880, being about one and a half millions more in gold and three millions in silver.

THE WORLD'S COINAGE.

The coinage of the United States in both gold and silver has continued to be greater than that of any other nation. For the calendar year 1881 more than two-thirds of the year's gold coinage—\$136,387,383—and over one-fourth of the total silver coinage—\$100,705,824—were executed at the mints of the United States.

The coinage for the three years 1879, 1880, 1881, officially obtained, is as follows:

Years.	Countries.	Gold.	Silver.	Total.
1879.....	14	\$90,752,811	\$104,888,313	\$195,641,124
1880.....	16	149,645,236	82,397,154	232,042,390
1881.....	15	136,387,383	100,705,824	237,093,207
Total.....		376,785,430	287,991,291	664,776,721

CIRCULATION OF THE PRINCIPAL COUNTRIES OF THE WORLD.

A table giving the paper and specie circulation of thirty-four of the principal countries of the world, total and per capita, has been compiled from official dispatches and other accessible data.

The paper circulation embraces both bank and government issues intended to be used as money, and the total amount of gold and silver coin in the countries, respectively, without deduction for such amounts as may be held as treasury or bank reserves, and in most cases probably includes the bullion as well as the coin of the countries.

The total amount of circulation of these countries is \$3,825,220,078 paper, \$3,353,673,748 gold coin, \$2,182,768,866 silver full legal tender, \$438,000,969 limited legal tender; total specie, \$5,974,443,583; total circulation, including reserves, \$9,799,663,661.

A further table has been prepared stating the government and bank issues and the reported metallic reserves of gold and silver held in bank and treasury vaults. The total amount of government paper issue of thirty-one countries, given in Table No. XXXII, was \$1,183,054,771 and the bank issue \$2,642,165,307, a total of \$3,825,220,078. The metallic reserves in the treasuries and banks of the same countries, as far as known, amounted to \$1,698,986,763.

An additional table is appended in which the amount of the bank and treasury reserves is deducted from the total metallic and paper circulation, for the purpose of showing, in thirty-five countries, the total amount in active circulation, which, outside of the banks and treasuries, was \$8,100,676,898. The per capita of active circulation in each of the countries is also given.

I have again to acknowledge the faithful and efficient services of the clerks of the Mint Bureau, among whom Messrs. Preston, Leech, and Eckfeldt are entitled to special mention for their valuable assistance in preparing tables and compiling and arranging statistical material embodied in this report.

I am, very respectfully,

HORATIO C. BURCHARD,
Director.

HON. CHARLES J. FOLGER,
Secretary of the Treasury.

APPENDIX.

1.—DEPOSITS and PURCHASES of GOLD and SILVER BULLION during the fiscal year ended June 30, 1882.

Description.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	NewOrleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
GOLD.											
United States bullion (domestic production)	\$143,250 70	\$21,691,855 40	\$1,016,808 04	\$458,847 07	\$7,196 67	\$7,166,935 87	\$146,305 82	\$587,443 78	\$79,683 39	\$185 23	\$31,298,511 97
United States coin	209,228 61	9,543 20			9,868 41	370,374 83			341 75		599,356 80
Foreign bullion	33,697 95	3,013,683 76			1,464 59	9,734,960 74					12,783,807 04
Foreign coin	41,490 46	2,881,438 64			56,849 08	17,324,357 53			675 07		20,304,810 78
Jewelers' bars, old plate, &c. .	617,481 51	26,663 61	158 01		31,572 73	1,087,258 40		24 83	1,006 58	6,000 69	1,770,166 36
Total	1,645,149 23	27,623,184 61	1,016,966 05	458,847 07	106,951 48	35,683,887 37	146,305 82	587,468 61	81,706 79	6,185 92	66,756,652 95
Redeposits {	Fine bars	56,520,718 20				165,156 43					56,685,874 65
	Unparted bars	960,859 40	101,206 48		2,912 74	145,043 27		97,006 92	182 57		1,307,211 38
Total gold received and operated upon	58,526,726 83	27,724,391 09	1,016,966 05	458,847 07	109,864 22	35,994,087 09	146,305 82	684,475 53	81,889 36	6,185 92	124,749,738 98
SILVER.											
United States bullion (domestic production)	9,409,478 48	9,482,214 55	1,003,320 62	7,053 02	4,534,327 17	6,375,176 76	2,318 43	142,136 20	542 00	20 95	30,956,588 18
United States coin	81,282 62	4,777 05	29 79		22,577 70	18,703 98			77 32	123 94	127,572 40
Foreign bullion	36,324 57	1,144,168 20			18,924 47	227,209 71					1,426,626 95
Foreign coin	10,603 52	11,509 80			656,515 06	182,160 37			47 47		860,836 22
Jewelers' bars, old plate, &c. .	93,564 10	3,684 53	18 83		24,346 27	226,501 04		14 80	104 12	633 98	348,867 67
Total	9,631,253 29	10,646,354 13	1,003,369 24	7,053 02	5,256,690 67	7,029,751 86	2,318 43	142,151 00	770 91	778 87	33,720,491 42
Redeposits {	Fine bars	1,287,434 00	343,405 60			17,632 55					1,648,472 15
	Unparted bars	12,640 23	1,346 22		894 14	120,875 80		3,155 05	2 08		138,913 52
Total silver received and operated upon	10,931,327 52	10,991,105 95	1,003,369 24	7,053 02	5,257,584 81	7,168,260 21	2,318 43	145,306 05	772 99	778 87	35,507,877 09
Gold and silver deposits and purchases	10,676,402 52	38,269,538 74	2,020,335 29	465,900 09	5,363,642 15	42,713,639 23	148,624 25	729,619 61	82,477 70	6,964 79	100,477,144 37
Redeposits {	Gold	57,481,577 60	101,206 48		2,912 74	310,199 72		97,006 92	182 57		57,993,086 03
	Silver	1,300,074 23	344,751 82		894 14	188,508 35		3,155 05	2 08		1,787,385 67
Total gold and silver received and operated upon	69,458,054 35	38,715,497 04	2,020,335 29	465,900 09	5,367,449 03	43,162,347 30	148,624 25	829,781 58	82,662 35	6,964 79	160,257,616 07

DIRECTOR OF THE MINT.

II.—DEPOSITS of GOLD of DOMESTIC PRODUCTION during the fiscal year ended June 30, 1882.

Locality.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Alabama.....	\$211 29					\$1,202 79					\$1,414 08
Alaska.....		\$14,928 98									14,928 98
Arizona.....	578 44	338,959 35				499 09					340,036 88
California.....	1,493 54	6,558,830 77	\$124,947 33			44,944 35					6,730,215 99
Colorado.....	7,760 41			\$458,847 07		1,595,149 25					2,061,756 73
Dakota.....	38,273 86					3,367,043 18					3,405,317 04
Georgia.....	5,213 11					78,075 44			\$28,658 10		106,946 65
Idaho.....	2,327 48	434,914 06				79,466 81	\$87,975 43				604,683 28
Maine.....	4,770 03					746 63					5,516 86
Maryland.....	494 85										494 85
Michigan.....						2 16					2 16
Montana.....	1,836 00	23,670 29				727,431 44		\$587,443 78		\$185 23	1,340,566 74
Nevada.....	3,706 03	319,671 44	891,860 71			162,345 84					1,377,584 02
New Mexico.....	674 44	878 51				61,403 96					62,956 91
North Carolina.....	25,616 00					4,128 41			38,616 54		68,360 95
Oregon.....	145 77	563,751 50					58,330 39				622,227 66
South Carolina.....	2,672 22					576 48			12,408 75		15,657 45
Tennessee.....	601 45					259 18					860 63
Utah.....	3,207 29	38,156 78			\$7,196 67	15,345 40					63,906 14
Virginia.....	6,143 11					4,929 54					11,072 65
Washington Territory.....		22,163 52									22,163 52
Wyoming.....	2,393 64	860 95				1,156 04					4,410 63
Refined gold.....	7,264 31	13,266,200 43				623,262 38					13,896,727 12
Parted from silver.....						403,967 80					403,967 80
Other sources.....	27,867 43	108,868 82									136,736 25
Total gold.....	143,250 70	21,691,855 40	1,016,808 04	458,847 07	7,196 67	7,166,935 87	146,305 82	587,443 78	79,683 39	185 23	31,298,511 97

III.—DEPOSITS of SILVER of DOMESTIC PRODUCTION during the fiscal year ending June 30, 1882.

Locality.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Alabama	\$1 11					\$4 78					\$5 89
Alaska		\$162 22									162 22
Arizona	61,998 17	4,085,427 78				363,466 06					4,510,892 01
California	10 87	231,699 50	\$16,281 89			852 34					248,844 60
Colorado	1,356 60			\$7,053 02		761,854 99					770,264 61
Dakota	453 37					29,139 93					29,593 30
Georgia	44 16					127 84			\$164 48		336 48
Idaho	33 37	70,034 07				20,764 76	\$1,537 20				92,369 40
Maine	21 38										21 38
Michigan (Lake Superior)	7,710 73					15,801 18					23,511 91
Montana	1,293 24	64,275 36				844,927 05		\$142,136 20		\$20 95	1,052,652 80
Nevada	17 99	2,697,179 13	987,038 73			106,952 92					3,791,188 77
New Mexico	3 79	14 03				496,035 40					496,053 22
North Carolina	197 66					4 52			337 96		540 14
Oregon	95	5,839 92					781 23				6,622 10
South Carolina	61 37								39 56		100 93
Tennessee	2 30					37					2 67
Utah	22,757 10	385,285 21				2,360,516 11					2,768,558 42
Virginia	25 40					26 81					52 21
Washington Territory		215 86									215 86
Wyoming	17 39	2 79									20 18
Refined silver	9,308,812 85	1,328,385 97			\$4,534,327 17	1,202,901 21					16,464,427 20
Parted from gold						81,800 49					81,800 49
Other sources	4,658 68	613,692 71									618,351 39
Total silver	9,409,478 48	9,482,214 55	1,003,320 62	7,053 02	4,534,327 17	6,375,176 76	2,318 43	142,136 20	542 00	20 95	30,956,588 18

IV.—COINAGE EXECUTED during the fiscal year ended June 30, 1882.

Denomination.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles	25	\$500 00	710,000	\$14,200,000 00	18,171	\$363,420 00			728,196	\$14,563,920 00
Eagles	3,670,005	36,700,050 00	740,000	7,400,000 00	16,766	167,660 00	10,170	\$101,700 00	4,436,941	44,369,410 00
Half-eagles	4,594,345	22,971,725 00	1,450,000	7,250,000 00	50,446	252,230 00			6,094,791	30,473,955 00
Three dollars	25	75 00							25	75 00
Quarter-eagles	25	62 50							25	62 50
Dollars	6,025	6,025 00							6,025	6,025 00
Total gold	8,270,450	59,678,437 50	2,900,000	28,850,000 00	85,383	783,310 00	10,170	101,700 00	11,266,003	89,413,447 50
SILVER.										
Dollars	11,051,075	11,051,075 00	11,000,000	11,000,000 00	763,000	763,000 00	4,958,000	4,958,000 00	27,772,075	27,772,075 00
Half-dollars	11,075	5,537 50							11,075	5,537 50
Quarter-dollars	13,075	3,268 75							13,075	3,268 75
Dimes	25,075	2,507 50							25,075	2,507 50
Total silver	11,100,300	11,062,388 75	11,000,000	11,000,000 00	763,000	763,000 00	4,958,000	4,958,000 00	27,821,300	27,783,388 75
MINOR.										
Five cents	4,400,775	220,038 75							4,400,775	220,038 75
Three cents	3,475	104 25							3,475	104 25
One cent	42,461,475	424,614 75							42,461,475	424,614 75
Total minor	46,865,725	644,757 75							46,865,725	644,757 75
Total coinage	66,236,475	71,385,584 00	13,900,000	39,850,000 00	848,383	1,546,310 00	4,968,170	5,059,700 00	85,953,028	117,841,584 00

V.—COINAGE EXECUTED during the calendar year ended December 31, 1881.

Denomination.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles	2,260	\$45,200 00	727,000	\$14,540,000 00					729,260	\$14,585,200 00
Eagles	3,877,260	38,772,600 00	970,000	9,700,000 00	24,015	\$240,150 00	8,350	\$83,500 00	4,879,625	48,796,250 00
Half-eagles	5,708,800	28,544,000 00	969,000	4,845,000 00	13,886	69,430 00			6,691,686	33,458,430 00
Three dollars	550	1,650 00							550	1,650 00
Quarter-eagles	680	1,700 00							680	1,700 00
Dollars	7,660	7,660 00							7,660	7,660 00
Total gold	9,597,210	67,372,810 00	2,666,000	29,085,000 00	37,901	309,580 00	8,350	83,500 00	12,309,461	96,850,890 00
SILVER.										
Dollars	9,163,975	9,163,975 00	12,760,000	12,760,000 00	296,000	296,000 00	5,708,000	5,708,000 00	27,927,975	27,927,975 00
Half-dollars	10,975	5,487 50							10,975	5,487 50
Quarter-dollars	12,975	3,243 75							12,975	3,243 75
Dimes	24,975	2,497 50							24,975	2,497 50
Total silver	9,212,900	9,175,203 75	12,760,000	12,760,000 00	296,000	296,000 00	5,708,000	5,708,000 00	27,976,900	27,939,203 75
MINOR.										
Five cents	72,375	3,618 75							72,375	3,618 75
Three cents	1,080,575	32,417 25							1,080,575	32,417 25
One cent	39,211,575	392,115 75							39,211,575	392,115 75
Total minor	40,364,525	428,151 75							40,364,525	428,151 75
Total coinage	59,174,635	76,976,165 50	15,426,000	41,845,000 00	333,901	605,580 00	5,716,350	5,791,500 00	80,650,886	125,218,245 50

DIRECTOR OF THE MINT.

VI.—BARS MANUFACTURED during the fiscal year ended June 30, 1882.

Description.	Mints.					Assay offices.					Total.
	Philadel- phia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
GOLD.											
Fine bars.....	\$238, 878 96					\$12, 147, 674 90					\$12, 386, 553 86
Unparted bars		\$884 30		\$458, 847 07			\$146, 305 82	\$684, 475 53	\$81, 889 36	\$6, 185 92	1, 378, 588 00
Mint bars						23, 739, 978 18					23, 739, 978 18
Total gold.....	238, 878 96	884 30		458, 847 07		35, 887, 653 08	146, 305 82	684, 475 53	81, 889 36	6, 185 92	37, 504, 120 04
SILVER.											
Fine bars.....	146, 163 05	718, 019 68				6, 905, 715 42					7, 769, 898 15
Standard bars						34, 478 09					34, 478 09
Unparted bars		16, 397 60		7, 053 02			2, 318 43	145, 306 05	772 99	778 87	172, 626 96
Mint bars						152, 199 74					152, 199 74
Total silver	146, 163 05	734, 417 28		7, 053 02		7, 092, 393 25	2, 318 43	145, 306 05	772 99	778 87	8, 129, 202 94
Total gold and silver	385, 042 01	735, 301 58		465, 900 09		42, 980, 046 33	148, 624 25	829, 781 58	82, 662 35	6, 964 79	45, 634, 322 98

VII.—BARS MANUFACTURED during the calendar year ended December 31, 1881.

Description.	Mints.					Assay offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	
GOLD.										
Fine bars	\$240,318 40					\$11,800,644 00				\$12,040,962 40
Unparted bars		\$4,188 11		\$460,292 26			\$150,583 15	\$569,847 96	\$78,931 07	1,263,842 55
Mint bars						52,469,870 64				52,469,870 64
Total gold	240,318 40	4,188 11		460,292 26		64,270,514 64	150,583 15	569,847 96	78,931 07	65,774,675 59
SILVER.										
Fine bars	78,060 81	516,439 28				5,600,263 52				6,194,763 61
Standard bars	573 16					8,181 25				8,869 41
Unparted bars		24,257 22		5,073 62	\$115 01		2,403 01	99,053 48	682 22	131,469 56
Mint bars						519,047 53				519,047 53
Total silver	78,633 97	540,696 50		5,073 62	115 01	6,127,492 30	2,403 01	99,053 48	682 22	6,854,150 11
Total gold and silver...	318,952 37	544,884 61		465,365 88	115 01	70,398,006 94	152,986 16	668,901 44	79,613 29	72,628,825 70

DIRECTOR OF THE MINT.

VIII.—COINAGE and MEDAL DIES MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June 30, 1882.

Denomination.	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
For gold coinage:					
Double-eagle.....	2	50	10		62
Eagle.....	127	40	4	6	177
Half-eagle.....	94	55	6	6	161
Three-dollar.....	2				2
Quarter-eagle.....	2				2
Dollar.....	6				6
Total.....	233	145	20	12	410
For silver coinage:					
Dollar.....	92	80	30	50	252
Half-dollar.....	2				2
Quarter-dollar.....	2				2
Dime.....	4				4
Total.....	100	80	30	50	260
For minor coinage:					
Five-cent.....	398				398
Three-cent.....	7				7
One-cent.....	162				162
Total.....	567				567

TOTAL NUMBER of DIES.

Gold coinage.....	410
Silver coinage.....	260
Minor coinage.....	567
Proof coinage.....	30
Decatur, reverse (reproduction).....	1
Perry, reverse (reproduction).....	1
Garfield and Lincoln medals.....	9
Indian peace medal.....	2
Presidential medal.....	2
Annual assay.....	2
Army marksmanship.....	9
Seal of the United States, medal.....	2
Total.....	1,295

IX.—MEDALS MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June 30, 1882.

Names.	Gold.	Silver.	Bronze.	White metal.
Adams Academy.....	1			
Amidon.....	1			
American Pomological Society.....		8	2	
Army division marksmanship, first prize, dies No. 1.....	3		24	
Army division marksmanship, first prize, dies No. 2.....			12	
Army division marksmanship, third prize, dies No. 3.....		24	24	
Army division marksmanship, third prize, dies No. 4.....			12	
Baltimore Female College (large).....		3		
Baltimore Female College, graduate.....		6		1
Baltimore Female College, for excellence.....		3		
Bridge.....		60		
Brown memorial.....		8		
College of Pharmacy alumni.....	1			
College of Pharmacy, Proctor prize.....	2			
Denman School.....		27		
Department of State.....	20			
Franklin, Boston, schools.....		30		
Garfield, presidential.....			25	
Garfield, Indian peace.....		25		
Georgetown College.....	1			
Johnson, presidential.....			1	
Ketchum, Jesse (large).....	2	30		

IX.—MEDALS MANUFACTURED at the MINT, &c.—Continued.

Names.	Gold.	Silver.	Bronze.	White metal.
Ketchum, Jesse (small)	3	35		
Life-saving (first class)	3			2
Life-saving (second class)		4		2
Lincoln, presidential (large)		28		
Lincoln and Garfield (large)	347	1,800		
Lincoln and Garfield (small)	475	2,200		
Lincoln School, San Francisco		21		
Maine State Agricultural		18	8	
Marksmen badge, National Guard Pennsylvania			225	
Massachusetts Charitable Mechanics' Association	54	152	340	
Massachusetts Humane Society	2			
McKee	1			
Michigan State Agricultural		5		
Monroe, presidential			1	
New England Agricultural Society	4	50	65	
New Hampshire Agricultural Society		10	5	
Norman	1		4	
Pauline		1		
Peabody, educational		50		
Robinson, prize	1			
Santini	1			
Scott, John			12	
Shakespeare	1			
Society of the Cincinnati		69	6	
United States diplomatic				2
Total	924	4,667	766	6

X.—MEDALS and PROOF SETS SOLD during the fiscal year ended June 30, 1882.

Description.	Number sold.	Value.
MEDALS.		
Gold	876	\$8,044 42
Silver	4,522	3,421 66
Bronze	803	616 20
Total	6,201	12,082 28
PROOF SETS.		
Gold	34	1,462 00
Silver	1,112	4,448 00
Total	1,146	5,910 00

XI.—STATEMENT of EARNINGS and EXPENDITURES of the UNITED STATES MINTS and ASSAY OFFICES for the fiscal year ended June 30, 1882.

EARNINGS.

	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	New Orleans.	Carson.	Denver.	New York.	Boise.	Charlotte.	Helena.	Saint Louis.	
Parting and refining charges.....	\$10,850 97	\$158,200 21	\$176 10	\$14,749 24		\$94,905 48					\$278,882 00
Melting, alloy, and bar charges.....	601 24	4,400 74	1,250 08	350 42	\$586 31	4,717 31	\$185 46	\$157 03	\$754 07	\$11 20	13,079 86
Profits on standard silver dollars coined.....	1,348,958 86	1,390,840 97	601,294 19	97,735 39							3,438,829 41
Profits on subsidiary silver coined.....	2,057 74										2,057 74
Profits on the manufacture of minor coins.....	476,432 04										476,432 04
Profits on medals and proof coins.....	3,399 62										3,399 62
Amount received from assays of ores.....	494 00	154 00	60 00	81 00	444 00	515 00	199 00	327 00	1,077 00	91 00	3,442 00
Grains, fluxes, and sweepings.....	1,737 48	935 39	159 29		400 50	5,380 81		60 22	244 35	5 15	8,922 69
Melter and refiner.....		18,245 71				21,729 15					39,974 86
Gains on bullion shipped to the mint.....					57 16		6 09	194 60	151 77	3 81	413 43
Proceeds of sale of old material.....	1,153 55	1,815 86	143 99	120 00							3,233 40
Profits on leady melts sold.....						75 51					75 51
Total.....	1,845,745 50	1,574,592 88	603,089 65	113,036 05	1,487 97	127,322 76	390 55	738 85	2,227 19	111 16	4,268,742 56

EXPENDITURES.

Salaries of officers and clerks.....	33,424 72	24,900 00	19,974 14	23,550 00	10,950 00	33,073 59	3,000 00	2,750 00	5,950 00	2,999 80	160,572 25
Wages of workmen.....	369,235 46	260,884 42	85,124 95	64,237 00	10,497 75	24,830 25	3,965 00	242 76	9,744 79	735 00	829,497 38
Contingent expenses, not including waste and loss on sweeps.....	129,073 26	66,137 55	37,970 26	27,155 47	4,125 68	8,988 32	1,268 62	1,200 54	6,756 77	*8,145 85	290,882 32
Parting and refining expenses, not including waste and loss on sweeps.....	6,126 82	147,279 30	29 00	14,558 81		87,653 56					255,647 49
Expenses of distributing silver dollars.....	36,213 01	13,484 84	12,624 38	1,703 88							64,026 11
Wastage of the operative officers.....	22,738 51	4,149 13	2,835 25	2,024 07		4,911 97					36,658 93
Loss on sale of sweeps.....	7,170 43	9,993 72	1,015 81	2,288 21		6,182 81					26,650 36
Expenses of distributing minor coins.....	11,080 22	13,485 62									24,565 84
Loss on bullion shipped to the Mint.....					69 04		82 50				151 54
Minor coinage metal wasted.....	873 82										875 82
Loss adjusting value of silver bars.....	16 64										16 64
Total.....	615,954 89	540,314 58	159,573 79	135,517 44	25,642 47	165,639 88	8,316 12	4,253 30	22,451 56	11,880 65	1,689,544 68

* Includes \$6,896.11 for fixtures and apparatus.

XII.—COMPARATIVE TABLE showing the *OPERATIONS* for the fiscal years 1881 and 1882 at the *COINAGE MINTS* and *NEW YORK ASSAY OFFICE*.

PHILADELPHIA.

	1881.	1882.
Deposits value..	\$70,651,442 91	\$69,458,054 35
Gold coinage pieces..	7,275,926	8,270,450
Silver coinage do..	9,174,820	11,100,300
Minor coinage do..	38,335,665	48,865,725
Total coinage do..	54,786,411	66,236,475
Gold coinage value..	\$49,809,274 00	\$59,678,437 50
Silver coinage do..	9,125,966 75	11,062,388 75
Minor coinage do..	405,109 95	644,757 75
Total coinage do..	59,340,350 70	71,385,584 00
Gold bars do..	236,141 78	238,878 96
Silver bars do..	60,123 09	146,163 05
Total bars do..	296,264 87	385,042 01
Gold operated upon by melter and refiner standard ounces..	7,669,139	8,085,022
Silver operated upon by melter and refiner do..	16,551,054	20,592,228
Gold operated upon by coiner do..	7,233,415	7,527,054
Silver operated upon by coiner do..	16,259,728	19,578,321
Gold wastage of melter and refiner do..	352	754
Silver wastage of melter and refiner do..	1,050	728
Gold wastage of coiner do..	197	295
Silver wastage of coiner do..	1,869	2,477

SAN FRANCISCO.

	1881.	1882.
Deposits value..	\$41,959,062 71	\$38,715,497 04
Gold coinage pieces..	2,774,000	2,900,000
Silver coinage do..	11,460,000	11,000,000
Total coinage do..	14,234,000	13,900,000
Gold coinage value..	\$28,500,000 00	\$28,850,000 00
Silver coinage do..	11,460,000 00	11,000,000 00
Total coinage do..	39,960,000 00	39,850,000 00
Gold bars do..	8,709 55	884 30
Silver bars do..	1,110,045 74	734,417 28
Total bars do..	1,118,746 29	735,301 58
Gold operated upon by melter and refiner standard ounces..	3,236,755	2,961,882
Silver operated upon by melter and refiner do..	22,471,852	18,919,514
Gold operated upon by coiner do..	3,230,718	2,988,957
Silver operated upon by coiner do..	20,960,005	18,202,319
Gold wastage of melter and refiner do..	1,229	.....
Silver wastage of melter and refiner do..	2,498	.....
Gold wastage of coiner do..	168	170
Silver wastage of coiner do..	942	979

XII.—COMPARATIVE TABLE showing the OPERATIONS for the fiscal years 1881 and 1882 at the COINAGE MINTS, &c.—Continued.

CARSON MINT.

	1881.	1882.
Deposits value..	\$1, 108, 376 65	\$2, 020, 335 29
Gold coinage pieces..	53, 189	85, 383
Silver coinage do..	539, 000	763, 000
Total coinage do..	592, 189	848, 383
Gold coinage value..	\$344, 590 00	\$783, 310 00
Silver coinage do..	539, 000 00	763, 000 00
Total coinage do..	883, 590 00	1, 546, 310 00
Gold operated upon by melter and refiner standard ounces..	49, 133	102, 107
Silver operated upon by melter and refiner do..	1, 129, 355	1, 661, 790
Gold operated upon by coiner do..	40, 467	88, 058
Silver operated upon by coiner do..	1, 010, 406	1, 416, 926
Gold wastage of melter and refiner do..	24	67
Silver wastage of melter and refiner do..	249	383
Gold wastage of coiner do..	3	5
Silver wastage of coiner do..	148	278

NEW ORLEANS MINT.

	1881.	1882.
Deposits value..	\$6, 439, 652 39	\$5, 367, 449 03
Gold coinage pieces..	8, 000	10, 170
Silver coinage do..	6, 525, 000	4, 958, 000
Total coinage do..	6, 533, 000	4, 968, 170
Gold coinage value..	\$80, 000 00	\$101, 700 00
Silver coinage do..	6, 525, 000 00	4, 958, 000 00
Total coinage do..	6, 605, 000 00	5, 059, 700 00
Gold operated upon by melter and refiner standard ounces..	11, 850	14, 520
Silver operated upon by melter and refiner do..	9, 976, 250	8, 100, 725
Gold operated upon by coiner do..	9, 564	12, 244
Silver operated upon by coiner do..	9, 952, 845	8, 096, 216
Gold wastage of melter and refiner do..	4	13
Silver wastage of melter and refiner do..	656	1, 972
Gold wastage of coiner do..		
Silver wastage of coiner do..	1, 062	545

NEW YORK ASSAY OFFICE.

Deposits and bars.	1881.	1882.
Gold deposits value..	\$99, 635, 644 46	\$35, 994, 087 09
Silver deposits do..	5, 285, 715 57	7, 168, 260 21
Total deposits do..	104, 921, 360 03	43, 162, 347 30
Gold, fine bars manufactured do..	9, 805, 028 07	11, 800, 644 00
Gold, mint bars manufactured do..	89, 643, 135 29	52, 469, 870 64
Silver, fine bars manufactured do..	4, 763, 189 08	5, 600, 263 52
Silver, sterling bars manufactured do..	1, 418 03	8, 181 25
Silver, mint bars manufactured do..	519, 047 53	519, 047 53
Total bars manufactured do..	104, 731, 818 00	70, 398, 006 94

XIII.—SUMMARY of the OPERATIONS and EARNINGS at the DENVER MINT and CHARLOTTE, HELENA, BOISE, and SAINT LOUIS ASSAY OFFICES for the fiscal year 1882.

	Denver.	Charlotte.	Helena.	Boisé.	Saint Louis.	Total.
Gold deposits	\$458,847 07	\$81,889 36	\$684,475 53	\$146,305 82	\$6,185 92	\$1,377,703 70
Silver deposits	7,059 02	772 99	145,306 05	2,318 43	778 87	156,229 36
Unparted bars manufactured.	465,900 09	82,662 35	829,781 58	148,624 25	6,964 79	1,533,933 06
Charges collected:						
On deposits	586 31	157 03	754 07	185 46	11 20	1,094 07
On ore assays	444 00	327 00	1,077 00	199 00	91 00	2,138 00
Total earnings	1,487 97	738 85	2,227 19	390 55	111 16	4,955 72
Total expenses	25,642 47	4,253 30	22,451 56	8,316 12	11,880 65	72,544 10

XIV.—WASTAGE and LOSS on SALE of SWEEPS, 1882.

Losses.	Philadelphia Mint.	San Francisco Mint.	Carson Mint.	New Orleans Mint.	New York Assay Office.	Totals.
Melter and refiner's gold wastage.	\$14,037 64	.....	\$1,248 95	\$253 36	.....	\$15,539 95
Coiner's gold wastage	5,495 42	\$3,169 71	99 42	1 80	.....	8,766 35
Melter and refiner's silver wastage	728 04	.....	391 31	2,020 07	\$4,911 97	8,051 39
Coiner's silver wastage	2,477 41	979 42	284 39	560 02	.....	4,301 24
Loss on sale of sweeps	7,170 43	9,993 72	2,268 21	1,015 81	6,182 19	26,650 36
Total	29,908 94	14,142 85	4,312 28	3,851 06	11,094 16	63,309 29
Paid as follows:						
From contingent appropriation ...	23,309 23	2,253 30	1,000 42	5 37	.....	27,168 32
From parting and refining appropriation	119 22	1,416 47	761 80	223 26	.....	2,520 75
From profit and loss	1,889 70	5,765 63	.....	163 04	11,094 16	18,412 53
From silver profit fund	5,090 79	4,707 45	1,950 06	3,459 39	.....	15,207 69
Total	29,908 94	14,142 85	4,312 28	3,851 06	11,094 16	63,309 29

XV.—GOLD DEPOSITS, less REDEPOSITS, for the calendar year 1881.

Institutions.	Foreign bullion.	Foreign coin.	Total.	Domestic bullion.	Coin and jewelers' bars.	Grand total.
Philadelphia	\$40,545 12	\$78,250 94	\$118,796 06	\$122,308 67	\$734,445 60	\$975,550 30
San Francisco	2,637,925 62	3,019,751 91	5,657,677 53	25,195,053 41	37,699 65	30,890,430 59
Carson .....	.....	.....	.....	815,964 09	82 68	816,046 77
Denver .....	.....	.....	.....	458,622 99	.....	458,622 99
New Orleans	1,570 49	66,995 07	68,665 56	8,869 73	36,084 65	113,519 94
New York	27,134,223 65	29,398,776 63	56,532,000 28	6,904,264 19	1,304,394 96	64,740,659 43
Boisé .....	.....	.....	.....	150,765 51	.....	150,765 51
Helena .....	.....	.....	.....	539,139 91	.....	539,139 91
Charlotte .....	.....	492 13	492 13	76,370 96	1,827 52	78,690 61
Total	29,813,264 88	32,564,266 68	62,377,531 56	34,271,359 46	2,114,535 06	98,763,426 08

XVI.—STATEMENT of SILVER DEPOSITS and PURCHASES for the calendar year 1881.

Institutions.	Foreign bullion.	Foreign coin.	Total.	Domestic bullion.	Coin and jewelers' bars.	Grand total.
Philadelphia	\$37,540 51	\$10,823 85	\$48,364 36	\$6,832,734 66	\$78,497 81	\$6,958,596 83
San Francisco	1,198,080 71	159,555 16	1,357,635 87	10,532,493 93	6,205 27	11,896,335 07
Carson .....	.....	.....	.....	804,405 67	16 84	804,422 51
Denver .....	.....	.....	.....	5,068 62	.....	5,068 62
New Orleans	11,342 78	353,025 94	364,368 72	4,404,241 68	26,771 22	4,795,381 62
New York	202,776 13	142,154 64	344,930 77	5,218,026 78	200,693 48	5,764,651 23
Boisé .....	.....	.....	.....	2,433 55	.....	2,433 55
Helena .....	.....	.....	.....	98,284 61	.....	98,284 61
Charlotte .....	.....	43 70	43 70	523 62	106 88	674 20
Total	1,449,740 13	665,603 49	2,115,343 62	27,899,213 12	312,291 50	30,326,848 24

XVII.—GOLD and SILVER of DOMESTIC PRODUCTION DEPOSITED at the MINTS and ASSAY OFFICES from their ORGANIZATION to the close of the fiscal year ended June 30, 1882.

Locality.	Gold.	Silver.	Total.
Alabama.....	\$221,886 05	.....	\$221,886 05
Alaska.....	46,254 51	\$167 30	46,421 81
Arizona.....	2,963,537 38	10,272,443 50	13,235,980 88
California.....	716,354,816 23	2,563,593 32	718,918,409 55
Colorado.....	39,393,894 91	21,928,710 88	61,322,605 79
Dakota.....	14,050,169 82	50,869 52	14,101,039 34
Georgia.....	7,922,794 17	874 46	7,923,668 63
Idaho.....	25,288,037 98	897,151 36	26,185,189 34
Indiana.....	40 13	.....	40 13
Maine.....	5,516 86	21 38	5,538 24
Maryland.....	1,087 91	.....	1,087 91
Massachusetts.....	.....	917 56	917 56
Michigan (Lake Superior).....	126 15	3,500,830 93	3,500,957 08
Montana.....	51,481,833 94	6,580,549 99	58,062,383 93
Nevada.....	16,516,639 98	81,226,931 53	97,743,571 51
New Hampshire.....	11,020 55	.....	11,020 55
New Mexico.....	1,687,369 93	2,979,750 51	4,667,120 44
North Carolina.....	10,739,759 24	46,556 85	10,786,316 09
Oregon.....	16,816,275 39	40,307 01	16,856,582 40
South Carolina.....	1,435,390 86	175 30	1,435,565 66
Tennessee.....	86,616 20	4 66	86,620 86
Utah.....	531,152 72	13,056,896 40	13,588,049 12
Vermont.....	10,981 27	43 50	11,024 77
Virginia.....	1,694,509 35	82 86	1,694,592 21
Washington Territory.....	259,027 88	326 82	259,354 70
Wyoming.....	727,092 24	11,818 18	739,810 42
Refined bullion.....	231,261,345 34	73,522,397 63	304,783,742 97
Parted from silver.....	16,699,768 48	.....	16,699,768 48
Contained in silver.....	9,322,268 97	.....	9,322,268 97
Parted from gold.....	.....	7,073,251 68	7,073,251 68
Contained in gold.....	.....	526,284 79	526,284 79
Other sources.....	10,503,840 51	32,574,302 44	43,078,142 95
Total.....	1,176,033,954 45	256,855,260 36	1,432,889,214 81

XVIII.—STATEMENT of COINAGE from the ORGANIZATION of the MINT to the close of the fiscal year ended June 30, 1882.

GOLD COINAGE.

Period.	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.
1793 to 1848.....	.....	\$25,662,270	\$45,265,355	.....	\$5,413,815 00	.....	\$76,341,440 00
1849 to 1873.....	\$646,727,980	29,851,820	22,994,300	\$1,169,913	20,804,702 50	\$19,015,633	740,564,438 50
1874.....	48,283,900	383,480	809,780	125,460	516,150 00	323,920	50,442,690 00
1875.....	32,748,140	599,840	203,655	60	2,250 00	20	33,553,965 00
1876.....	37,896,720	153,610	71,800	135	53,052 50	3,645	38,178,962 50
1877.....	43,941,700	56,200	67,835	4,464	5,780 00	2,220	44,078,199 00
1878.....	51,406,340	155,490	688,680	137,850	408,900 00	1,720	52,798,980 00
1879.....	37,234,340	1,031,440	1,442,130	109,182	1,166,800 00	3,020	40,986,912 00
1880.....	21,515,360	18,836,320	15,790,860	9,090	3,075 00	3,030	56,157,785 00
1881.....	15,345,520	33,389,050	29,982,180	4,698	9,140 00	3,276	78,733,864 00
1882.....	14,563,920	44,369,410	30,473,955	75	62 50	6,025	89,413,447 50
Total.....	949,663,920	154,488,930	147,790,620	1,560,927	28,383,727 50	19,362,509	1,301,250,633 50

SILVER COINAGE.

Period.	Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.
1793 to 1852.....	.....	\$2,506,890	\$66,249,153 00	\$3,999,040 50	.....
1853 to 1873.....	.....	5,538,948	33,596,082 50	18,002,178 00	.....
1874.....	\$3,588,900	.....	1,438,930 00	458,515 50	.....
1875.....	5,697,500	.....	2,853,500 00	623,950 00	\$5,858
1876.....	6,132,050	.....	4,985,525 00	4,106,262 50	263,560
1877.....	9,162,900	.....	9,746,350 00	7,584,175 00	1,440
1878.....	11,378,010	8,573,500	3,875,255 00	3,703,027 50	142
1879.....	.....	27,227,500	225 00	112 50	.....
1880.....	.....	27,933,750	3,275 00	3,837 50	.....
1881.....	.....	27,637,955	4,677 50	3,638 75	.....
1882.....	.....	27,772,075	5,537 50	3,268 75	.....
Total.....	35,959,360	127,190,618	122,758,510 50	38,488,066 50	271,000

XVIII.—STATEMENT of COINAGE, &c.—Continued.

SILVER COINAGE.

Period.	Dimes.	Half dimes.	Three cents.	Total.
1793 to 1852	\$3,890,062 50	\$1,823,298 90	\$744,927 00	\$79,213,371 90
1853 to 1873	5,170,733 00	3,083,648 00	536,923 20	65,928,512 70
1874	497,255 80	.....	.....	5,933,601 30
1875	889,560 00	.....	.....	10,070,368 00
1876	3,639,105 00	.....	.....	19,126,502 50
1877	2,055,070 00	.....	.....	28,549,935 00
1878	760,891 00	.....	.....	28,290,825 50
1879	45 00	.....	.....	27,227,882 50
1880	1,575 00	.....	.....	27,942,437 50
1881	3,695 50	.....	.....	27,649,966 75
1882	2,507 50	.....	.....	27,783,388 75
Total	16,910,500 30	4,906,946 90	1,281,850 20	347,766,792 40

MINOR COIN.

Period.	Five cents.	Three cents.	Two cents.	Cents.	Half cents.	Total.
1793 to 1873	\$5,276,140 00	\$805,350 00	\$912,020 00	\$4,886,452 44	\$39,926 11	\$11,919,888 55
1874	244,350 00	29,640 00	.....	137,935 00	.....	411,925 00
1875	94,650 00	12,540 00	.....	123,185 00	.....	230,375 00
1876	132,700 00	7,560 00	.....	120,090 00	.....	260,350 00
1877	25,250 00	.....	.....	36,915 00	.....	62,165 00
1878	80 00	48 00	.....	30,566 00	.....	30,694 00
1879	1,175 00	984 00	.....	95,639 00	.....	97,798 00
1880	1,247 50	982 50	.....	267,741 50	.....	269,971 50
1881	177 75	32,416 65	.....	372,515 55	.....	405,109 95
1882	220,038 75	104 25	.....	424,614 75	.....	644,757 75
Total	5,995,809 00	889,625 40	912,020 00	6,495,654 24	39,926 11	14,333,034 75

XIX.—ASSAY of COINS of JAPAN.

[Translation.]

LEGATION OF JAPAN,
Washington, 1st, 10th month, 14 Meiji.

SIR: Under instructions from my government I have again the honor of transmitting to you, for the purpose of having them assayed at the mint of the United States, a number of cuttings and dips from the coinage of the Japanese mint for the financial year 1880-1881. According to the letter from the assayer of the imperial mint, a copy of which is inclosed for information, the accompanying packet contains three five-yen pyx pieces of gold coin and one gold cutting from bar, and five silver yen coins and one granulated dip.

It is hardly necessary for me to add that the kindness with which the Treasury Department has hitherto responded to the wishes of my government is most fully appreciated.

Accept, sir, the renewed assurance of my highest consideration.

YOSHIDA KIYONARI.

Hon. JAMES G. BLAINE,
Secretary of State.

IMPERIAL MINT, ASSAY DEPARTMENT, June 29, 1881.

DEAR SIR: Three five-yen and five silver yen coins, selected this morning by Mr. Yoshihara, vice-minister of finance, from the "pyx" pieces representing the coinage of the mint for the financial year 1880-1881, have been individually assayed by me. Ninety-eight, being the remaining five-yen coins, were melted and cast into a bar. A cutting was taken from this bar and assayed. Two hundred of the silver yen coins were melted, a "dip" was taken from the molten metal and granulated, and the granules were assayed.

The results are as follows:

Gold five-yen coin, August 21, 1880	900.0
Gold five-yen coin, February 28, 1881	900.1
Gold five-yen coin, May 5, 1881	900.0
Gold five-yen cutting from bar	899.8

Silver yen coin, August 21, 1880.....	900.4
Silver yen coin, December 16, 1880.....	900.2
Silver yen coin, January 21, 1881.....	900.3
Silver yen coin, April 14, 1881.....	899.9
Silver yen coin, June 8, 1881.....	902.2
Dip granulated.....	903.3

Each coin, as well as the "cutting from bar" and the granules from "dip," was divided into four parts; one part was assayed by me as above, and the other three parts were separately sealed up in your presence and delivered to you.

In every case the coins are well within the permitted deviation as to fineness.

I have the honor to be, sirs, your obedient servant,

WILLIAM GOWLAND, F. C. S.,

Associate of the Royal School of Mines.

The COMMISSIONER.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., October 13, 1881.

SIR: The following is the result of assays of the samples of gold and silver coin from the Japanese mint handed me by you for assay. I also give the assays of the mint of Japan:

	Japan.	United States.
Five yen, August 21, 1880.....	900	900
Five yen, February 28, 1881.....	900.1	900.2
Five yen, May 5, 1881.....	900	900.1
Cutting from bar.....	899.8	900.1
Silver yen, August 21, 1880.....	900.4	900.6
Silver yen, December 16, 1880.....	900.2	901.6
Silver yen, January 21, 1881.....	900.3	902.6
Silver yen, April 14, 1881.....	899.9	900.3
Silver yen, June 8, 1881.....	902.2	900
Silver yen, dip granulated.....	903.3	900

Very respectfully,

HON. HORATIO C. BURCHARD,
Director of the Mint.

W. P. LAWVER, *Assayer.*

XX.—AVERAGE MONTHLY PRICE of FINE SILVER BARS at LONDON,
&c., during fiscal year ending June 30, 1882.

Date.	Price per ounce British standard, and, 925 thousandths fine.	Equivalent in United States money per ounce fine with exchange at par, \$4.86 65.	Average monthly price at New York of exchange on London.	Equivalent in United States money of fine bar silver, 1,000 fine, based on average monthly London quotations with exchange at average monthly rate.	Average monthly New York price of fine bar silver.
1881.					
July.....	<i>Pence.</i> 51 $\frac{1}{2}$	\$1 12.619	\$4 86.1	\$1 12.454	\$1 14
August.....	51 $\frac{1}{2}$	1 12.893	4 84.5	1 12.543	1 12.308
September.....	51 $\frac{1}{2}$	1 13.441	4 84.5	1 12.833	1 12.593
October.....	51 $\frac{1}{2}$	1 13.715	4 84.3	1 13.199	1 12.927
November.....	51 $\frac{1}{2}$	1 12.893	4 85.1	1 13.396	1 13.141
December.....	51 $\frac{1}{2}$	1 13.715	4 84.8	1 13.282	1 12.935
1882.					
January.....	52	1 13.989	4 87	1 14.121	1 13.603
February.....	52	1 13.989	4 90.4	1 14.937	1 14.776
March.....	51 $\frac{1}{2}$	1 13.552	4 90	1 14.7	1 14.456
April.....	52 $\frac{1}{2}$	1 14.126	4 90	1 15.081	1 14.734
May.....	52 $\frac{1}{2}$	1 14.263	4 94.7	1 15.386	1 15.154
June.....	52	1 13.989	4 89.6	1 13.879	1 14.904
Average.....	51 $\frac{1}{2}$	1 13.623	4 87.5	1 13.817	1 13.799

XXI.—SILVER PURCHASES.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., January 13, 1882.

SIR: You are authorized to instruct the superintendents of the coinage mints, in the coinage of standard silver dollars, to use silver parted from gold deposits or received in payment of the charges on silver bullion deposited for bars, and to direct that all silver bullion procured in this manner, not needed to be held under the provisions of section 3545 of the Revised Statutes for the immediate payment of deposits for bars, be transferred to the silver-bullion-purchase account, and thereby become a purchase for silver coinage at the rate paid or allowed depositors therefor.

Very respectfully,

CHAS. J. FOLGER, *Secretary.*

Hon. HORATIO C. BURCHARD,
Director of the Mint.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., January 30, 1882.

SIR: The several superintendents of the coinage mints are hereby authorized to purchase and receive for use in the coinage of standard silver dollars any mutilated, worn, or otherwise uncurrent United States silver coins of standard fineness when delivered in sums of three dollars and upwards, and to pay for the same, without previous melt or assay, at a rate not exceeding one dollar per ounce of silver of standard fineness therein contained.

Silver purchased under this authority may be held until the end of each month, and then deposited and entered in gross as a purchase from the superintendent or from one of his clerks.

Respectfully,

CHAS. J. FOLGER, *Secretary.*

Hon. HORATIO C. BURCHARD,
Director of the Mint.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., February 7, 1882.

The silver contained in bullion taken for assay from silver bullion deposited for unparted bars may be paid for by the assayers in charge of the United States mint at Denver and the assay offices at Helena, Boisé City, Charlotte, and Saint Louis in coin at the rate of one dollar per ounce of standard silver, and will be transmitted by them with other bullion to the coinage mints to be used in the coinage of standard silver dollars.

Respectfully,

HORATIO C. BURCHARD, *Director.*

Approved:
CHAS. J. FOLGER, *Secretary.*

XXII.—STATEMENT showing the **NUMBER OF OUNCES** at **STANDARD** and **COST** of **SILVER BULLION PURCHASED** and **DELIVERED** at the **COINAGE MINTS** and the **ASSAY OFFICE** at **NEW YORK**, and the **NUMBER** of **SILVER DOLLARS COINED** EACH MONTH from **March 1, 1878**, to **December 31, 1881**.

[This statement includes bullion carried to silver-purchase account since January 1, 1881, received in payment of charges retained in fractions of bars paid for in coin and surplus deposited or returned at annual settlement.]

Date.	Ounces at standard of silver bullion purchased and delivered.	Cost.	Standard silver dollars coined.
1878.			
March.....	2,574,264.79	\$2,850,537.65	1,001,500
April.....	6,075,779.42	6,600,484.29	2,470,000
May.....	1,498,668.53	1,595,504.63	3,015,000
June.....	1,861,676.79	1,976,742.39	2,087,000
July.....	2,925,987.29	3,043,580.51	1,847,000
August.....	3,278,919.43	3,408,126.87	3,028,000
September.....	2,950,467.14	3,018,818.02	2,764,000
October.....	2,487,715.69	2,494,215.03	2,070,000
November.....	1,611,697.22	1,602,470.10	2,156,050
December.....	1,756,036.37	1,737,133.94	2,057,000
1879.			
January.....	2,202,792.97	2,170,085.57	2,060,200
February.....	1,297,788.16	1,273,544.28	2,132,000
March.....	784,147.58	763,822.80	2,087,200
April.....	486,592.21	478,307.91	2,381,000
May.....	1,351,667.73	1,344,138.76	2,330,000
June.....	252,950.53	259,399.20	2,315,050
July.....	1,650,389.93	1,694,485.79	1,650,000
August.....	2,024,589.50	2,052,045.86	2,787,050
September.....	1,903,801.09	1,926,409.06	2,396,050
October.....	1,949,507.59	2,000,027.33	2,572,100
November.....	2,487,789.51	2,599,550.38	2,499,000
December.....	2,185,286.83	2,255,721.00	2,350,450
1880.			
January.....	2,318,555.94	2,388,259.29	2,450,000
February.....	1,965,963.72	2,027,803.51	2,300,400
March.....	2,091,010.57	2,155,918.35	2,350,200
April.....	1,878,064.41	1,936,029.84	2,300,000
May.....	2,164,387.76	2,236,118.01	2,267,000
June.....	1,889,389.42	1,962,713.11	2,011,500
July.....	2,592,097.97	2,692,982.52	2,280,000
August.....	1,884,227.58	1,943,448.53	2,253,000
September.....	2,215,861.76	2,273,287.68	2,301,000
October.....	2,428,846.32	2,481,043.67	2,279,000
November.....	2,256,534.93	2,284,266.73	2,300,000
December.....	1,779,927.93	1,798,454.43	2,305,255
1881.			
January.....	1,580,674.12	1,586,607.10	2,300,000
February.....	1,529,759.30	1,549,669.09	2,307,000
March.....	1,185,098.19	1,209,751.83	2,299,500
April.....	987,765.21	1,002,315.67	2,300,000
May.....	1,710,674.00	1,738,246.36	2,300,000
June.....	1,747,673.92	1,767,801.14	2,413,200
July.....	1,996,465.02	2,018,638.25	2,250,000
August.....	1,914,438.32	1,936,898.32	2,300,000
September.....	2,218,039.63	2,250,771.20	2,400,000
October.....	2,390,787.01	2,430,080.20	2,350,000
November.....	2,006,273.81	2,042,273.96	2,300,000
December.....	2,223,827.95	2,260,518.40	2,408,275
Total.....	92,554,861.09	95,110,048.56	105,880,980
Monthly average.....	2,012,062.20	2,067,805.40	2,290,891

XXXX.—CIRCULAR, ESTIMATING AND PROCLAIMING, IN UNITED STATES MONEY OF ACCOUNT, THE VALUES OF THE STANDARD COINS IN CIRCULATION OF THE VARIOUS NATIONS OF THE WORLD.

1882.
DEPARTMENT No. 1. }
Secretary's Office.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., January 2, 1882.

SIR: In pursuance of the provisions of section 3564 of the Revised Statutes of the United States, I have estimated the values of the standard coins in circulation of the various nations of the world, and submit the same in the accompanying table.

Very respectfully,

HORATIO C. BURCHARD,
Director of the Mint.

HON. CHAS. J. FOLGER,
Secretary of the Treasury.

ESTIMATE of VALUES of FOREIGN COINS.

Country.	Monetary unit.	Standard.	Value in United States money.	Standard coin.
Austria	Florin	Silver	\$0 40.6	
Belgium	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Bolivia	Boliviano	Silver	82.3	Boliviano.
Brazil	Milreis of 1,000 reis	Gold	54.6	
British Possessions in North America	Dollar	do	1 00	
Chili	Peso	Gold and silver	91.2	Condor, doubloon, and escudo.
Cuba	do	do	93.2	70, 3, 1, 1/2, and 1 doubloon.
Denmark	Crown	Gold	26.8	10 and 20 crowns.
Ecuador	Peso	Silver	82.3	Peso.
Egypt	Piaster	Gold	04.9	5, 10, 25, 50, and 100 piasters.
France	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Great Britain	Pound sterling	Gold	4 86.6 1/2	1/2 sovereign and sovereign.
Greece	Drachma	Gold and silver	19.3	5, 10, 20, 50, and 100 drachmas.
German Empire	Mark	Gold	23.8	5, 10, and 20 marks.
Havti	Gourde	Gold and silver	96.5	1, 2, 5, and 10 gourdes.
India	Rupree of 16 annas	Silver	39	
Italy	Lira	Gold and silver	19.3	5, 10, 20, 50, and 100 lire.
Japan	Yen	Silver	88.7	1, 2, 5, 10, and 20 yen; gold and silver yen.
Liberia	Dollar	Gold	1 00	
Mexico	do	Silver	59.4	Peso or dollar 5, 10, 25, and 50 centavo.
Netherlands	Florin	Gold and silver	40.2	
Norway	Crown	Gold	26.8	10 and 20 crowns.
Peru	Sol	Silver	82.3	Sol.
Portugal	Milreis of 1,000 reis	Gold	1 08	2, 5, and 10 milreis.
Russia	Rouble of 100 copecks	Silver	63.8	1/2, 1, and 1 rouble.
Sandwich Islands	Dollar	Gold	1 00	
Spain	Peseta of 100 centimes	Gold and silver	19.3	5, 10, 20, 50, and 100 pesetas.
Sweden	Crown	Gold	26.8	10 and 20 crowns.
Switzerland	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Tripoli	Mahbub of 20 piasters	Silver	74.3	
Turkey	Piaster	Gold	04.4	25, 50, 100, 250, and 500 piasters.
United States of Colombia	Peso	Silver	82.3	Peso.
Venezuela	Bolivar	Gold and silver	19.3	5, 10, 20, 50, and 100 Bolivar.

TREASURY DEPARTMENT,
Washington, D. C., January 2, 1882.

The foregoing estimation, made by the Director of the Mint, of the value of the foreign coins above mentioned, I hereby proclaim to be the values of such coins expressed in the money of account of the United States, and to be taken in estimating the values of all foreign merchandise, made out in any of said currencies, imported on or after January 1, 1882.

CHAS. J. FOLGER,
Secretary of the Treasury.

XXIV.—STATEMENT of IMPORTS and EXPORTS of GOLD and SILVER during the fiscal year ended June 30, 1882. (Reported by Chief of Bureau of Statistics.)

IMPORTS.

Ports.	Gold.			Silver.				Total.
	Bullion.	Coin.		Bullion.	Coin.		Foreign.	
		American.	Foreign.		American.			
					Trade dollars.	Other.		
NEW YORK.								
July, 1881.....	\$11,368	\$302,888	\$144,747	\$347		\$104,206	\$86,264	\$649,820
August, 1881.....	1,246,422	711,312	3,148,465	900		75,334	89,500	5,271,933
September, 1881.....	2,229,163	187,764	7,593,920	4,000		76,436	182,752	10,274,035
October, 1881.....	1,572,041	827,043	4,441,300	1,103		66,652	61,165	6,969,304
November, 1881.....	29,218	259,121	746,686	5,816		48,952	260,442	1,350,235
December, 1881.....	506,543	199,933	857,031			64,482	129,112	1,757,101
January, 1882.....	28,335	82,394	130,205	1,919		48,016	83,528	374,397
February, 1882.....	19,222	47,781	33,906	4,195		49,071	71,287	225,462
March, 1882.....	30,286	30,523	23,435	6,125		71,997	319,003	481,369
April, 1882.....	12,232	10,951	9,222	750		46,089	304,554	383,798
May, 1882.....	34,902	16,159	12,021	450		32,714	151,493	247,739
June, 1882.....	44,293	12,645	12,257	7,851		64,361	88,406	229,813
Total.....	5,764,025	2,688,514	17,153,195	33,456		748,310	1,827,506	28,215,006
SAN FRANCISCO.								
July, 1881.....	189,735	6,913	64,256	183,406		10,697	196,110	651,117
August, 1881.....	235,548		22,460			3,300	318,359	579,667
September, 1881.....	107,938		67,738	205,833		5,109	166,968	553,586
October, 1881.....	931,030	5,840	276,533	115,129		600	117,333	1,446,465
November, 1881.....	848,935		1,154,575	126,345		3,842	180,708	2,314,405
December, 1881.....	475,571	1,482	661,142	191,486		2,371	223,579	1,555,631
January, 1882.....	395,313	15,870	206,968	50,728		545	249,068	918,492
February, 1882.....	123,085	795	126,552	227,773		250	157,954	636,409
March, 1882.....	5,663	22,754	19,579	48,851		4,185	121,911	222,943
April, 1882.....	168,508		17,299	312,730		12,378	265,433	776,348
May, 1882.....	66,343	7,794	24,485	180,668		200	186,506	465,996
June, 1882.....	49,442	13,469	76,329	245,295			137,167	521,702
Total.....	3,597,111	74,917	2,717,916	1,888,244		43,477	2,321,096	10,642,761
ALL OTHER PORTS.								
July, 1881.....	1,511	247	29,187	24,144		9,344	55,934	120,367
August, 1881.....	2,521	9,727	50,741	23,586		14,307	57,473	158,355
September, 1881.....	125	447,400	26,593	2,160		14,100	76,369	566,747
October, 1881.....	4,523	215,500	21,680	5,669		32,050	33,210	312,632
November, 1881.....		4,489	16,178	1,407		5,235	22,405	49,714
December, 1881.....	6,390	7,076	13,005	25,740		29,602	85,122	166,935
January, 1882.....	1,652	248,078	25,225	10,800		9,917	79,819	375,491
February, 1882.....	4,131	59,066	54,287	2,200		2,608	115,308	237,600
March, 1882.....	526	705,700	1,100	10,689		7,706	30,287	756,008
April, 1882.....	4,805	320,595	7,689	49,560		3,625	59,784	446,059
May, 1882.....	4,100	14,626	24,196	7,797		3,007	48,681	102,407
June, 1882.....	14,633	695	33,379	36,281		17,588	219,732	322,308
Total.....	44,917	2,033,199	303,260	200,633		149,090	884,124	3,614,623
Total imports.....	9,406,053	4,796,630	20,174,371	2,121,733		940,877	5,032,726	42,472,390

XXIV.—STATEMENT of IMPORTS and EXPORTS, &c.—Continued.

EXPORTS (DOMESTIC).

Ports.	Gold.		Silver.			Total.
	Bullion.	Coin.	Bullion.	Coin.		
				Trade dollars.	Other.	
NEW YORK.						
July, 1881.....		\$32,617	\$901,600			\$934,217
August, 1881.....		85,590	667,000			752,590
September, 1881.....	\$10,000	50,216	648,600		\$27,900	736,716
October, 1881.....	63,000	39,970	832,800		3,000	938,770
November, 1881.....		20,133	859,400		8,650	888,183
December, 1881.....		29,104	885,200		1,860	916,164
January, 1882.....		8,500	1,088,237		3,000	1,099,737
February, 1882.....	27,500	6,695,498	695,000		146,000	7,563,998
March, 1882.....		3,070,900	803,700		1,920	3,876,520
April, 1882.....		1,125,500	598,600			1,724,100
May, 1882.....		12,911,200	630,889		140,000	13,682,089
June, 1882.....	1,456,925	3,249,794	572,300		3,502	5,282,521
Total.....	1,557,425	27,319,022	9,183,326		335,832	38,395,605
SAN FRANCISCO.						
July, 1881.....	1,904	50,010	339,827		23,100	414,841
August, 1881.....	3,551	28,360	49,484		1,500	82,895
September, 1881.....	13,100	32,596				45,696
October, 1881.....	3,540	56,631	50,989		3,400	114,560
November, 1881.....	7,980	67,733	56,987		2,945	135,695
December, 1881.....	4,125	69,370			2,150	75,645
January, 1882.....	100	77,710	535,728		100	613,638
February, 1882.....	50	1,745	456,869			458,664
March, 1882.....	250	28,135	125,500		2,135	156,020
April, 1882.....	3,460	41,297	247,602			292,359
May, 1882.....		48,444	449,521			497,965
June, 1882.....	600	49,843	146,094		1,000	197,537
Total.....	38,660	551,924	2,458,601		36,330	3,085,515
ALL OTHER PORTS.						
July, 1881.....		9,100	4,146		1,462	14,708
August, 1881.....	416	19,015			3,115	22,546
September, 1881.....		16,704			4,900	21,604
October, 1881.....			660			660
November, 1881.....	500		2,478			2,978
December, 1881.....					900	900
January, 1882.....		4,524		\$3,600	18,429	26,553
February, 1882.....			1,011		4,269	5,280
March, 1882.....	255				5,465	5,720
April, 1882.....	1,080	820,000			5,947	827,027
May, 1882.....		300,000			2,850	302,850
June, 1882.....		765,000	3,325			768,325
Total.....	2,251	1,934,343	11,620	3,600	47,337	1,999,151
Total domestic exports.....	1,598,336	29,805,289	11,653,547	3,600	419,499	43,480,271

XXIV.—STATEMENT of IMPORTS and EXPORTS, &c.—Continued.

EXPORTS (FOREIGN).

Ports.	Gold.		Silver.		Total.
	Bullion.	Coin.	Bullion.	Coin.	
NEW YORK.					
July, 1881		\$16,830		\$94,420	\$111,250
August, 1881		41,716		173,433	215,149
September, 1881		25,550		211,226	236,776
October, 1881		13,800	\$21,642	197,050	232,492
November, 1881		728		117,418	118,146
December, 1881		5,485	26,042	157,069	188,596
January, 1882		9,731		160,973	170,704
February, 1882	\$2,100	504,500	8,000	171,563	686,163
March, 1882		129,300	3,668	332,710	465,678
April, 1882		344,812		114,171	458,983
May, 1882		29,760		318,516	348,276
June, 1882		50,089	19,441	459,445	528,975
Total	2,100	1,172,301	78,793	2,507,994	3,761,188
SAN FRANCISCO.					
July, 1881		1,900		121,610	123,510
August, 1881				138,966	138,966
September, 1881				154,011	154,011
October, 1881				278,906	278,906
November, 1881				150,305	150,305
December, 1881				173,318	173,318
January, 1882		1,654		370,144	371,798
February, 1882				69,417	69,417
March, 1882				251,884	251,884
April, 1882		6,300		92,964	99,264
May, 1882				230,863	230,863
June, 1882				114,518	114,518
Total		9,854		2,146,906	2,156,760
ALL OTHER PORTS.					
July, 1881					
August, 1881				1,700	1,700
September, 1881					
October, 1881					
November, 1881					
December, 1881				8,762	8,762
January, 1882				1,400	1,400
February, 1882					
March, 1882					
April, 1882					
May, 1882				121	121
June, 1882				7,277	7,277
Total				19,260	19,260
Total foreign exports	2,100	1,182,155	78,793	4,674,160	5,937,208

XXV.—USE of the PRECIOUS METALS in the ARTS and MANUFACTURES.

OFFICE OF SUPERINTENDENT OF UNITED STATES ASSAY OFFICE,

New York City, July 25, 1882.

SIR: Deposits of gold and silver bullion for bars, which have probably been used in the arts and manufactures during the fiscal year from July 1, 1881, to June 30, 1882, appears as follows, viz:

	Gold.	Silver.
Of United States coin.....	\$45,511 06	\$15,867 73
Of foreign coin.....	532,154 28	154,522 07
Of foreign bullion.....	843,281 26	192,226 35
Of plate, &c.....	690,063 81	191,719 33
Of domestic bullion.....	5,200,075 85	5,444,111 16
Total.....	7,317,086 26	5,998,446 64

Very respectfully,

PIERRE C. VAN WYCK,

Superintendent.

R. E. PRESTON, Esq.,
Acting Director Mint, Washington, D. C.

XXVI.—AVERAGE and COMPARATIVE PRICES of the PRINCIPAL DOMESTIC COMMODITIES EXPORTED from the UNITED STATES from DECLARED VALUES at TIME of EXPORT.

Commodities.	Average price during month of June—		Average price during year ended June 30—		Percentage of the prices of year 1882 to prices of the years—	
	1881.	1882.	1881.	1882.	1870.	1881.
Acids.....pound.	\$0 04.2	\$0 02.5	\$0 03.0	\$0 02.7	50.8	90.0
Hogs.....piece.	11 95.3	13 17.3	7 38.6	14 01.3	88.7	189.7
Horned cattle.....do.	71 19.6	45 16.9	77 02.2	72 14.9	46.1	93.6
Horses.....do.	165 89.2	360 17.0	111 07.5	209 15.6	249.8	188.3
Mules.....do.	76 69.2	70 25.0	110 35.9	121 62.9	86.1	110.2
Sheep.....do.	4 51.6	4 32.6	4 23.8	4 32.2	77.6	101.9
Ashes, pot and pearl.....pound.	06.3	05.7	8.0	06.1	84.6	76.2
Beer:						
In bottles.....dozen.	1 38.0	1 84.4	1 77.9	1 86.1	64.1	104.6
In casks.....gallon.	35.7	44.7	27.4	39.3	109.9	143.4
Bones and bone-dust.....cwt.	2 50.0	1 94.5	2 68.7	1 90.5	115.6	70.8
Bone-black, lamp-black.....pound.	23.2	1.6	3.2	3.2	68.0	100.0
Barley.....bushel.	56.1	82.9	62.0	73.6	134.0	118.7
Bread and biscuit.....pound.	4.3	5.5	4.6	5.0	87.6	108.6
Indian corn.....bushel.	56.7	81.4	55.2	66.8	72.2	121.0
Indian-corn meal.....barrel.	2 90.5	3 98.7	2 92.0	3 44.0	68.6	117.8
Oats.....bushel.	47.2	67.4	43.9	47.6	75.5	108.4
Rye.....do.	1 11.5	87.3	97.7	97.1	85.6	99.3
Rye flour.....barrel.	5 93.8	4 44.2	5 40.8	5 77.8	104.6	106.8
Wheat.....bushel.	1 17.2	1 24.4	1 11.3	1 18.5	91.8	106.4
Wheat flour.....barrel.	5 75.4	6 18.9	5 66.9	6 14.8	100.4	108.4
Bricks.....M.	7 76.0	10 12.1	8 32.0	9 42.3	84.7	113.2
Candles.....pound.	11.2	12.3	11.8	12.3	74.9	104.2
Coal:						
Anthracite.....ton.	4 57.4	4 46.2	4 52.6	4 67.7	70.4	103.3
Bituminous.....do.	2 99.0	3 20.4	3 87.1	3 50.8	74.3	90.6
Copper, pigs and bars.....pound.	16.3	17.8	16.1	16.9	97.0	104.9
Cordage, rope, twine.....do.	11.4	12.4	11.5	11.3	54.9	98.2
Cotton:						
Sea-island.....pound.	24.6	30.4	29.6	28.8	54.5	97.2
Other.....do.	10.9	12.0	11.2	11.4	48.4	101.7
Colored.....yard.	7.0	8.3	7.3	7.9	46.4	108.2
Uncolored.....do.	7.9	8.1	8.1	8.1	.....	.....
Apples, dried.....pound.	6.1	7.5	5.4	7.9	138.7	146.2
Ginseng.....do.	1 62.3	1 94.8	1 66.0	1 83.9	193.3	110.7
Glue.....do.	14.3	17.8	16.0	16.8	67.2	105.0
Hay.....ton.	18 54.3	18 92.6	18 44.3	17 99.1	103.1	97.5
Hemp cables, cordage.....cwt.	12 91.3	13 97.3	11 14.7	13 31.9	87.1	119.4
Hops.....pound.	19.1	27.0	22.4	24.8	162.0	110.7
Ice.....ton.	3 00.1	2 71.5	2 97.8	2 76.0	67.7	92.6
India-rubber boots, &c.....pair.	1 46.6	2 00.6	1 40.7	1 38.8	42.6	98.6
Iron:						
Pig.....pound.	1.5	1.5	1.4	1.3	81.2	92.8
Bar.....do.	3.7	3.3	3.7	4.0	81.0	108.1
Boiler-plate.....do.	5.2	2.2	3.2	3.7	80.3	115.6
Railroad bars.....do.	3.7	1.9	2.2	2.5	69.4	113.6
Sheet, band, &c.....do.	3.7	3.8	4.6	4.2	77.6	91.3
Car-wheels.....piece.	10 93.2	10 70.2	.....	9 59.4	.....	.....
Nails and spikes.....pound.	3.3	5.5	3.4	3.3	57.8	97.0
Steel ingots.....do.	11.4	9.2	10.8	9.3	78.0	86.1
Leather, sole and upper.....do.	20.2	21.7	22.5	20.9	73.4	92.8
Boots and shoes.....pair.	1 25.4	1 19.2	1 26.3	1 25.6	82.6	99.4
Lime and cement.....barrel.	1 52.0	1 36.5	1 45.2	1 49.4	75.5	102.8
Rosin and turpentine.....do.	2 81.1	2 74.8	2 47.0	2 80.3	91.9	113.4
Tar and pitch.....do.	2 51.2	2 61.7	2 34.1	2 55.9	84.4	109.3
Oil-cake.....pound.	1.5	1.4	1.4	2.8	128.0	200.0
Mineral oil, crude.....gallon.	7.4	7.2	7.6	7.5	36.2	98.6
Naphthas, benzine, &c.....do.	9.2	8.0	9.8	8.9	85.5	90.8
Illuminating oil.....do.	9.0	8.5	10.3	9.1	29.7	88.3
Lubricating oil.....do.	21.7	21.7	21.7	22.9	.....	105.5
Lard oil.....do.	77.8	94.4	66.7	85.7	62.2	128.4
Neat's-foot oil.....do.	83.5	47.2	77.8	85.0	65.5	109.2
Sperm oil.....do.	86.6	1 11.8	96.4	1 02.0	64.1	105.8
Whale oil.....do.	42.5	44.5	38.2	38.8	52.8	101.5
Cotton-seed oil.....do.	30.5	53.7	45.9	46.2	.....	100.6
Linseed oil.....do.	67.4	72.3	67.1	68.4	64.6	101.9
Gunpowder.....pound.	16.7	16.3	16.2	17.8	123.5	109.8
Bacon and hams.....do.	9.0	13.1	8.1	11.5	73.0	141.9
Fresh beef.....do.	9.6	11.0	9.3	9.7	134.6	104.3
Salted beef.....do.	7.6	9.1	6.5	8.5	193.0	130.7
Butter.....do.	17.2	18.8	19.8	19.3	65.7	97.4
Cheese.....do.	10.1	10.8	11.0	10.9	71.0	99.0

XXVI.—AVERAGE and COMPARATIVE PRICES of the PRINCIPAL DOMESTIC COMMODITIES, &c.—Continued.

Commodities.	Average price during month of June—		Average price during year ended June 30—		Percentage of the prices of year 1882 to prices of the years—	
	1881.	1882.	1881.	1882.	1870.	1881.
Eggs.....dozen..	\$0 17.3	\$0 17.3	\$0 17.1	\$0 19.2	48.4	112.2
Fish:						
Dried.....cwt..	4 21.5	4 07.8	3 95.2	3 60.6	69.4	91.2
Pickled.....barrel..	5 58.1	6 78.2	5 08.1	6 39.5	77.9	125.8
Lard.....pound..	10.9	11.8	9.3	11.5	69.5	123.6
Mutton, fresh.....do..	8.1	12.1	7.8	9.5	13.4	121.7
Pork.....do..	8.1	9.8	7.0	8.9	65.3	117.1
Onions.....bushel..	1 02.9	1 62.8	1 29.6	1 14.7	68.4	88.5
Potatoes.....do..	79.5	1 29.1	72.0	1 08.2	156.6	150.2
Quicksilver.....pound..	38.5	38.7	41.4	38.6	94.9	93.2
Rags.....do..	2.0	2.5	2.0	1.2	13.4	60.0
Rice.....do..	6.1	7.1	6.6	7.0	118.5	106.0
Salt.....bushel..	1 30.7	44.5	33.1	43.4	108.1	131.1
Cotton seed.....pound..	1.0	1.6	1.3	9	6.9	6.9
Soap.....do..	5.0	5.0	4.8	5.0	62.4	104.1
Spermaceti.....do..	19.6	18.1	34.1	18.3	55.5	53.6
Spirits:						
Grain.....gallon..	21.4	20.0	20.6	20.6	100.1	100.0
Molasses.....do..	34.9	23.5	35.4	34.0	45.4	96.0
Spirits of turpentine.....do..	37.7	43.4	35.0	46.6	111.4	133.1
Starch.....pound..	4.6	5.0	4.6	4.7	57.1	102.1
Sugar:						
Brown.....pound..	10.1	8.6	8.1	8.0	71.3	98.7
Refined.....do..	8.9	9.6	9.2	9.7	77.5	105.4
Molasses.....gallon..	21.2	24.7	24.7	24.8	82.6	100.4
Tallow.....pound..	6.3	8.6	7.0	7.9	78.1	112.8
Tobacco, leaf.....do..	8.9	8.9	8.2	8.5	75.1	103.6
Varnish.....gallon..	2 22.7	1 92.7	1 79.5	1 84.3	116.0	102.6
Wax, bees.....pound..	27.4	33.5	24.5	26.0	65.5	106.1
Boards, planks.....M feet..	18 34.8	16 08.3	16 19.7	16 90.2	81.9	104.9
Timber, sawed.....cubic feet..	15.8	14.7	14.5	14.4	84.2	99.3
Wool, raw.....pound..		30.0	26.8	32.1	89.2	119.7
Zinc plates, bars.....pound..	8.8	8.4	8.9	8.3	86.3	93.2
Average.....					84.1	106.9

XXVII.—PRICES of PRINCIPAL COMMODITIES in the NEW YORK MARKET for the CALENDAR YEAR 1881, COMPARED with the AVERAGE PRICES for FIFTY-SIX PRECEDING YEARS, and with AVERAGE PRICES for 1880.

Articles.	Average prices in New York.			Percentage of prices of 1881 to average prices.	
	For fifty-six years ending 1880.	1881.	For the year 1881.	Of fifty-six years.	Of 1880.
Flour:					
Superfine.....barrel..	\$5 44.8	\$4 13.5	\$4 43.9	81.4	107.3
Western.....do..	5 72.5	4 66.3	5 02.0	87.6	107.6
Rye flour.....do..	3 99.9	3 61.6	3 52.4	88.1	97.4
Corn meal.....do..	3 40.0	2 80.4	3 07.4	90.4	109.6
Wheat:					
Northern.....bushel..	1 34.9	1 25.3	1 30.7	96.8	104.3
Western.....do..	1 28.2	1 21.3	1 27.1	99.1	104.7
Rye.....do..	79.4	93.4	1 02.4	123.9	109.6
Oats.....do..	43.7	43.8	48.4	110.7	110.5
Corn.....do..	70.0	54.7	62.5	89.3	114.2
Barley.....do..	92.9	75.8	87.5	104.9	128.6
Candles, sperm.....pound..	32.6		20.3	62.2	

XXVII.—PRICES of PRINCIPAL COMMODITIES, &c.—Continued.

Articles.	Average prices in New York.			Percentage of prices of 1881 to average prices.	
	For fifty-six years ending 1880.	For the year 1880.	For the year 1881.	Of fifty-six years.	Of 1880.
Coal:					
Anthracite..... ton..	\$6 35.6	\$4 08.9	\$4 21.6	66.3	103.1
Liverpool..... chaldron..	8 98.0		11 00.0	122.5	
Coffee:					
Rio..... pound..	12.2	12.8	11.6	95.0	90.6
Java..... do.....	15.3	21.6	17.3	113.0	80.0
Copper:					
Pig..... pound..	19.0		18.3	96.3	
Bolts..... do.....	29.2	30.0	27.0	92.4	90.0
Sheathing..... do.....	25.9	28.0	25.0	96.5	89.2
Cotton, upland..... do.....	14.6	12.1	11.5	78.7	95.0
Fish:					
Cod..... cwt.....	3 71.5	5 99.6	5 44.9	146.6	90.8
Mackerel..... barrel..	12 26.6	17 20.0	18 99.0	154.8	110.4
Flax..... pound..	13.7				
Fruit:					
Almonds..... pound..	15.0		16.7	111.3	
Raisins..... box.....	2 32.7		2 75.0	118.1	
Pigs..... pound..	8.7		16.2	186.2	
Prunes..... do.....	12.8		6.0	46.8	
Furs, beaver..... do.....	3 24.8		3 16.8	97.5	
Glass.....	8 07.3	13 02.0			
Gunpowder:					
Rifle..... 25 pounds..	4 37.4	6 00.0	6 21.9	142.2	103.6
English..... do.....	10 97.8				
Blasting..... do.....	3 16.6	3 15.0	3 81.0	120.3	120.9
Hemp:					
Dressed..... ton.....	205 48.8	261 00.0	220 00.0	107.0	84.2
Undressed..... do.....	138 19.2	168 00.0	140 00.0	101.3	83.3
Russia..... do.....	212 92.2	179 32.8	184 62.0	86.7	102.9
Hides:					
South American..... pound..	17.2	21.1	24.0	139.5	113.2
Mexican..... do.....	15.4	19.6	19.1	124.0	97.4
Hops..... do.....	17.9	19.7	20.1	112.3	102.0
Indigo..... do.....	88.1	75.0	75.0	85.1	100.0
Iron:					
Scotch..... ton.....	34 61.3	24 48.9	24 44.5	70.6	99.8
English bar..... do.....	68 14.3				
Sheet..... pound..	6.9		4.1	57.9	
Russia..... do.....	12.6		14.0	111.1	
Lead, pig..... cwt.....	5 32.3	4 23.3	4 85.8	91.2	114.7
Leather..... pound..	20.3	21.2	23.4	115.2	110.3
Liquors:					
Brandy..... gallon..	2 92.8				
Whisky..... do.....	27.1				
Molasses:					
New Orleans..... gallon..	40.3	37.0	47.6	118.1	128.6
Sugar-house..... do.....	30.1		21.9	72.7	
West Indies..... do.....	26.2		43.6	166.4	
Nails:					
Cut..... pound..	4.3	3.1	3.7	86.0	119.3
Wrought..... do.....	9.2	4.5	4.9	53.2	108.9
Naval stores:					
Turpentine..... gallon..	49.0	30.8	47.0	95.9	152.6
Rosin..... barrel..	2 98.3	1 39.7	2 06.7	69.2	147.9
Oil:					
Whale..... gallon..	42.0		51.5	122.6	
Sperm..... do.....	1 17.6	83.8	90.5	76.9	107.9
Olive..... do.....	1 05.9	1 06.6	97.9	92.4	91.8
Linseed..... do.....	79.3	66.1	58.8	74.1	88.9
Paint:					
Red lead..... cwt.....	7 36.3	7 00.0	6 29.0	85.4	79.6
White lead..... do.....	9 54.9	7 40.0	7 21.0	75.5	97.5
Petroleum:					
Crude..... gallon..	12.0	4.7	7.1	59.1	151.0
Refined..... do.....	22.1	8.0	8.3	37.5	103.7
Pork:					
Mess..... barrel..	14 87.0	10 14.3	17 29.9	116.3	170.5
Prime..... do.....	11 41.0		15 78.3	138.3	

XXVII.—PRICES of PRINCIPAL COMMODITIES, &c.—Continued.

Articles.	Average prices in New York.			Percentage of prices of 1881 to average prices.	
	For fifty-six years ending 1880.	For the year 1880.	For the year 1881.	Of fifty-six years.	Of 1880.
Beef:					
Mess.....barrel	\$9 66.4	\$11 19.9	\$11 82.2	122.3	105.5
Prime.....do	6 37.0		14 26.9	224.0	
Hams.....pound	9.5	8.4	11.6	122.1	138.1
Shoulders.....do	7.3	4.9	7.5	102.7	153.0
Lard.....do	9.1	6.5	12.0	131.8	184.6
Butter.....do	17.5	23.0	23.2	132.5	100.0
Cheese.....do	8.2	7.6	11.4	139.0	150.0
Rice.....cwt.	4 60.7	6 59.0	6 20.0	134.5	94.0
Salt:					
Liverpool.....sack	1 45.7	69.0	75.0	51.4	108.6
Turk's Islands.....bushel	33.6	30.5	22.0	65.4	72.1
Seeds:					
Clover.....pound	9.2	7.1	8.7	94.5	122.5
Timothy.....bushel	2 85.1	1 78.9	2 87.5	100.8	160.7
Soap:					
Brown.....pound	5.5				
Castile.....do	10.9		14.0	128.4	
Spices:					
Pepper.....pound	10.1		15.9	157.4	
Nutmeg.....do	1 05.2		84.0	79.8	
Spirits:					
Jamaica.....gallon	1 42.3				
Gin.....do	1 15.3				
Sugar:					
New Orleans.....pound	6.4		6.7	104.6	
Cuba.....do	7.4	7.0	7.7	104.0	110.0
Loaf.....do	11.7	8.6	10.0	85.4	116.2
Tallow:					
American.....pound	8.3	6.3	7.0	84.3	111.1
Foreign.....do	8.0				
Tea:					
Young Hyson.....pound	56.7	23.4	26.6	46.9	113.6
Oolong.....do	53.6	29.8	26.0	48.5	87.2
Souchong.....do	43.0	32.6	27.5	63.9	84.3
Imperial.....do	70.0		32.0	45.7	
Tobacco:					
Kentucky.....pound	7.9	7.7	8.2	103.8	106.4
Manufactured.....do	17.1		19.5	114.0	
Havana.....do	75.3	92.2	91.9	122.0	99.6
Whalebone.....do	39.9				
Wine:					
Port.....gallon	1 63.5		1 37.5	84.1	
Madeira.....do	2 21.4		5 25.0	237.1	
Claret.....cask	27 35.3				
Wool:					
Common.....pound	29.5	25.4	45.4	153.9	178.7
Merino.....do	44.5	41.4	29.0	65.1	70.0
Pulled.....do	35.0	34.9	36.4	104.0	104.2
				102.7	110.

NOTE.—Table XXVIII ("Monetary Statistics of Foreign Countries") is omitted for want of space, but it can be found in the bound volumes of the Director's report.

XXIX.—WORLD'S PRODUCTION of GOLD and SILVER.

[Calendar years, except for United States and Japan.]

Countries.	1879.				1880.				1881.			
	Gold.		Silver.		Gold.		Silver.		Gold.		Silver.	
	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
United States.....	58,531	38,899,858	981,825	40,812,132	54,168	36,000,000	942,987	39,200,000	52,212	34,700,000	1,034,649	43,000,000
Russia.....	*42,960	28,551,028	*11,391	473,519	†42,960	28,551,028	†11,391	473,519	†42,960	28,551,028	†11,391	473,519
Australia.....	†43,282	28,765,000	‡5,465	227,125	43,282	28,765,000	5,465	227,125	‡46,836	31,127,515	‡5,465	227,125
Mexico.....	1,488	989,160	605,469	25,167,763	†1,488	989,160	†605,469	25,167,763	†1,488	989,160	†605,469	25,167,763
Germany.....	||a378	257,865	||a134,007	5,570,380	a350	232,610	a134,152	5,576,699	‡350	232,610	‡134,152	5,576,699
Austro-Hungary.....	1,598	1,062,031	48,180	2,002,727	1,647	1,094,596	48,000	1,994,880	1,867	1,240,808	31,359	1,303,280
Sweden.....	003	1,994	1,502	62,435	005	3,323	1,312	54,527	‡005	3,323	1,312	54,527
Norway.....	.....	.....	‡4,436	184,360	.....	.....	4,436	184,360	.....	.....	‡4,436	184,360
Italy.....	b109	72,375	b432	17,949	b109	72,375	||432	17,949	b109	72,375	b432	17,949
Spain.....	.....	.....	‡74,500	3,096,220	.....	.....	74,500	3,096,220	.....	.....	‡74,500	3,096,220
Turkey.....	‡007	4,918	†1,719	71,441	007	4,918	1,719	71,441	‡007	4,918	†1,719	71,441
Argentine Republic.....	118	78,546	†10,109	420,225	†118	78,546	†10,109	420,225	†118	78,546	†10,109	420,225
Colombia.....	6,019	4,000,000	24,057	1,000,000	†6,019	4,000,000	†24,057	1,000,000	†6,019	4,000,000	†24,057	1,000,000
Bolivia.....	c109	72,345	c264,677	11,000,000	c109	72,345	c264,677	11,000,000	109	72,345	264,677	11,000,000
Chili.....	c194	128,869	c122,275	5,081,747	c194	128,869	c122,275	5,081,747	194	128,869	122,275	5,081,747
Brazil.....	1,510	1,003,546	.....	.....	1,345	893,887	.....	.....	1,116	741,694	.....	.....
Japan.....	702	466,548	22,046	916,400	†702	466,548	†22,460	916,400	†702	466,548	†22,046	916,400
Africa.....	||3,000	1,993,800	.....	.....	‡3,000	1,993,800	.....	.....	‡3,000	1,993,800	.....	.....
Venezuela.....	2,431	1,615,835	.....	.....	3,423	2,274,692	.....	.....	‡3,423	2,274,692	.....	.....
Canada.....	†1,226	815,089	†1,641	68,205	1,226	815,089	1,641	68,205	a1,648	1,094,926	†1,641	68,205
Total.....	163,675	108,778,807	2,313,731	96,172,628	160,152	106,436,786	2,274,668	94,551,060	162,163	107,773,157	2,349,689	97,659,460

* Official estimate, "L'Economiste Français," July, 1881, p. 112.

† Estimated the same as 1879.

‡ Estimated the same as 1880.

§ Production for 1880 with increased production of Victoria, New South Wales, and Tasmania in 1881 added.

|| Dr. A. Soetbeer.

a From total production 17 per cent. of gold and 25 per cent. of silver deducted for foreign ores.

b Estimated.

c Estimated same as 1881.

d Production of British Columbia only, shipped through Wells, Fargo & Co., and the official report of the yield of the mines of Nova Scotia.

DIRECTOR OF THE MINT.

XXX.—COINAGE of VARIOUS COUNTRIES.

[Calendar years except for Japan and the United States for 1879 and 1880.]

Countries.	1879.		1880.		1881.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
United States.....	\$39,080,080	\$27,568,235	\$62,308,279	\$27,409,706	\$96,850,890	\$27,939,208
Mexico.....	658,206	22,162,987			438,778	24,139,023
Bolivia.....						1,970,983
Venezuela.....			324,024			780,000
Haiti.....						4,852,523
Great Britain.....	170,571	2,071,971	20,196,228	3,705,878		20,682,625
Australia.....	20,210,574		22,151,334		19,699,115	9,028,671
India.....	402	28,122,004	69,670	40,002,173		1,299,554
Germany.....	11,043,120		6,662,153		1,634,189	38,055
Austria.....	1,001,592	12,869,784	2,468,029	8,373,563	2,429,993	1,598,346
France.....	5,494,834				418,231	
Belgium.....				150,639		
Italy.....	565,355	3,860,000	499,997		3,253,988	
Netherlands.....	2,403,223	44,806	259,313	40,200		
Denmark.....	*9,314,143	*4,863,725				
Norway.....				499		
Sweden.....			752,992	233,094	11,149,950	3,862,798
Spain.....			33,113,719	268,955		
Portugal.....	262,451	396,954	348,765	145,492		
Japan.....	509,942	2,327,847	460,365	2,076,955	490,585	4,514,043
Brazil.....	58,318		30,568		21,659	
Total.....	90,752,811	104,888,313	149,645,236	82,397,154	136,387,383	100,705,824

* Coinage for 1876, 1877, and 1878, to March 31, 1879; no coinage executed since 1879.

Countries.	Population.		Date for which circulation is stated.	Paper.	Specie.				Total paper currency and specie.	Per capita.	
	Year.	Latest census or estimate.*			Gold.	Silver, full legal tender.	Silver, limited tender.	Total.		Paper.	Specie.
United States	1880	50,155,783	Oct. 1, 1882	\$793,074,878	\$563,631,455	\$129,524,755	\$80,428,580	\$773,534,790	\$1,566,659,668	\$15 81	\$15 42
Great Britain and Ireland	1881	35,246,562	July 1, 1882	£203,692,764	592,000,000	.....	92,600,000	684,600,000	888,292,764	5 77	19 14
Dominion of Canada, including Manitoba and Newfoundland.	1881	4,506,563	July 31, 1882	£45,117,162	9,026,000	.....	1,020,000	10,046,000	55,163,162	10 01	2 23
British India	1881	252,541,210	July 31, 1882	55,874,880	.....	£1,015,000,000	.....	1,015,000,000	1,070,874,880	22	4 02
Australia, Tasmania, and New Zealand.	1881	2,798,898	July 31, 1882	£23,891,250	£54,214,123	.....	.....	54,214,123	78,105,373	8 53	19 37
France	1881	37,321,186	Sept. 7, 1882	551,129,625	£874,876,000	£545,286,000	57,900,000	1,478,062,000	1,990,191,625	13 72	39 60
Belgium	1879	5,536,654	Aug. 31, 1882	£64,529,719	103,000,000	53,000,000	6,326,000	162,326,000	226,855,719	11 65	29 31
Switzerland	1880	2,846,102	Apr. 30, 1882	£16,623,964	£20,000,000	£10,000,000	£4,700,000	34,700,000	51,323,964	5 84	12 19
Italy	1881	28,452,689	May 13, 1882	g293,772,885	£144,750,000	£40,000,000	£30,000,000	214,750,000	508,522,885	10 33	7 54
Greece	1882	1,979,423	Jan. 31, 1882	£18,325,356	1,000,000	800,000	.....	£1,800,000	20,125,356	9 26	91
Spain	1877	16,625,860	July 31, 1882	g62,573,457	£130,000,000	£40,000,000	£30,000,000	200,000,000	262,573,457	8 75	12 03
Portugal, including Azores and Madeira.	1878	4,550,699	Jan. 1, 1879	5,023,360	£48,000,000	.....	£12,000,000	60,000,000	65,023,360	1 10	13 18
Germany	1880	45,234,061	Aug. 23, 1882	£211,122,464	337,143,742	119,000,000	101,648,835	607,792,577	818,915,041	4 67	13 43
Austria-Hungary	1880	35,839,428	Aug. 23, 1882	£299,091,135	£32,751,545	£52,898,855	.....	85,650,400	384,741,535	8 84	2 39
Sweden and Norway	1880	6,479,168	Dec. 31, 1880	34,397,563	21,072,000	.....	4,020,000	25,092,000	59,489,563	5 31	3 87
Danish Kingdom	1880	2,096,400	Dec. 31, 1881	20,158,767	10,000,000	.....	4,327,000	14,327,000	34,485,767	9 62	16 45
Netherlands	1880	4,061,580	Aug. 26, 1882	£78,107,596	29,304,722	56,488,551	.....	85,793,273	163,900,869	19 23	21 12
Russia	1880	98,323,000	Aug. 13, 1882	£612,916,209	£119,209,784	.....	.....	119,209,784	732,125,993	6 23	1 21
Turkey	1880	24,967,000	.....	.....	£15,000,000	.....	£589,828	15,589,828	.....	.....	63
Romania	1881	5,376,000	.....	.....	.....	£10,000,000	£5,000,000	15,000,000	.....	.....	2 79
Mexico	1880	9,557,279	Nov. 18, 1879	1,500,000	£10,000,000	£40,000,000	.....	50,000,000	51,500,000	16	5 23
Central America	1881	2,891,630	June 30, 1880	163,347	2,318,381	373,919	.....	2,692,300	2,855,647	06	93

* Die Bevölkerung der Erde, Gotha, Drs. Behm and Wagner. Except United States, Cuba, Japan, and Algiers, which are official; and Hayti, which was estimated.

† London Banker's Magazine for August.

‡ London Economist, September 21, 1882.

§ Based on statement of director of Calcutta mint of 1879, with coinage for ten years added.

|| London Banker's Magazine for June.

a Bank reserve only.

b London Economist, September 19, 1882.

c Estimated from amount from report of 1879. Exports, Imports, and Consumption in the Arts.

d London Economist, September 9, 1882.

e London Economist, April 8, 1882.

f M. W. Welti, President Swiss Confederation. "Gold and Silver," page 193.

g London Economist, August 12, 1882.

h Paris Bourse, September 19, 1882.

i London Economist, July 18, 1882.

j Silver Commission, page 510, and page 475.

k London Economist, September 10, 1881.

l Estimated.

XXXI.—CIRCULATION—Continued.

Countries.	Population.		Date for which circulation is stated.	Paper.	Specie.				Total paper currency and specie.	Per capita.	
	Year.	Latest census or estimate.			Gold.	Silver, full legal tender.	Silver, limited tender.	Total.		Paper.	Specie.
Argentine Republic.....	1880	2,540,000	June 30, 1881	\$37,101,756	\$4,000,000	\$2,000,000		\$6,000,000	\$43,101,756	\$14 60	\$2 36
Colombia.....	1881	3,000,000	Aug. 18, 1879	1,895,343	500,000		\$4,000 000	4,500,000	6,395,343	16 63	1 50
Brazil.....	1880	11,108,291	Sept. 30, 1881	<i>a</i> 188,155,455					188,155,455	16 94	
Peru.....	1876	3,050,000	Mar. —, 1879	13,098,820	62,085	1,819,933		1,882,018	14,980,838	4 29	62
Venezuela.....	1881	2,675,245	Sept. —, 1881	250,900	<i>b</i> 10,000,000		<i>b</i> 1,000,000	11,000,000	11,250,900	10 09	4 11
Chili.....	1876	2,420,500	Dec. 31, 1881	26,555,341		2,500,000		2,500,000	29,055,341	10 97	1 03
Bolivia.....	1876	2,325,060	Dec. 31, 1881	1,131,517		5,400,000		5,400,000	6,531,517	49	2 32
Cuba.....	1877	1,394,516	Dec. 31, 1881	<i>c</i> 40,824,884	<i>c</i> 27,890,000	<i>c</i> 1,000,000		28,890,000	69,714,884	29 26	20 71
Haiti.....	1877	572,000			4,000,000	780,000		4,780,000	4,780,000		8 86
Japan.....	1874	33,623,319	June 30, 1880	147,288,681	99,852,138	50,661,878		150,514,016	297,802,697	4 38	4 48
Algiers.....	1877	2,867,626	July —, 1881	11,194,000	10,071,773	6,234,975		16,306,748	27,500,748	3 90	9 59
Cape of Good Hope.....	1880	780,757	June 30, 1882	<i>d</i> 5,637,000	<i>b</i> 30 000,000		<i>b</i> 2,440,726	32,440,726	38,077,726	7 22	41 54
Total.....				3,825,220,078	3,353 673,748	2,182,768,866	438,000,969	5,974,443,583	9,799,663,661		

a London Economist, February 25, 1882.*b* Estimated.*c* New York Banker's Magazine, March 18, 1882.*d* London Economist, August 26, 1882.

XXXII.—TABLE of GOVERNMENT and BANK-PAPER ISSUE and METALLIC RESERVES.

Countries.	Date referred to.	Paper.			Metallic reserve.						Aggregate.
					Treasury.			Bank.			
		Government issue.	Bank issue.	Total.	Gold.	Silver.	Total.	Gold.	Silver.	Total.	
United States	Oct. 1, '82, and July 1, 1882	\$430, 185, 744	\$362, 889, 134	\$793, 074, 878	\$138, 375, 902	\$64, 039, 921	\$202, 415, 823	\$123, 943, 999	\$7, 750, 263	\$131, 694, 262	\$334, 110, 085
Great Britain and Ireland.	July 1, 1882		£203, 692, 764	203, 692, 764						£149, 825, 096	149, 825, 096
Dominion of Canada, including Manitoba and Newfoundland.	Dec. 31, 1880 and July 31, 1882	14, 234, 353	£30, 882, 809	45, 117, 162	3, 026, 000	120, 000	3, 146, 000	5, 500, 000	400, 000	5, 900, 000	9, 046, 000
British India	Dec. 31, 1880	55, 874, £80		55, 874, 880		22, 335, 493	22, 335, 493		2, 693, 155	2, 693, 155	25, 028, 648
Australia, Tasmania, and New Zealand.	Dec. 31, 1880		£23, 891, 250	23, 891, 250				\$54, 214, 123		54, 214, 123	54, 214, 123
France	Sept. 7 1882		£512, 129, 625	512, 129, 625				£193, 776, 831	£221, 037, 113	414, 813, 944	414, 813, 944
Belgium	Aug. 31, 1882		£64, 529, 719	64, 529, 719						£18, 998, 816	18, 998, 816
Switzerland	Apr. 1, 1882		£16, 623, 964	16, 623, 964						£7, 528, 475	7, 528, 475
Italy	Dec. 31, 1881 & May 13, '82	£181, 420, 000	£112, 352, 885	293, 772, 885	£100, 000, 000	£40, 000, 000	140, 000, 000	£22, 000, 000	£13, 000, 000	35, 000, 000	175, 000, 000
Greece	Jan. 31, 1882		£18, 325, 356	18, 325, 356						£1, 800, 000	1, 800, 000
Spain	Jan. 31, 1882		£62, 573, 457	62, 573, 457	775, 444	2, 019, 923	2, 795, 367			£24, 916, 480	27, 711, 847
Portugal	Jan. 1, 1879		5, 023, 360	5, 023, 360						9, 508, 169	9, 508, 169
Germany	Aug. 23, 1882	37, 076, 938	£174, 045, 506	211, 122, 464				125, 000, 000	9, 680, 387	£134, 680, 387	134, 680, 387
Austria-Hungary	June 30, 1879 & Aug. 23, '82	128, 860, 965	£170, 230, 170	299, 091, 135				£32, 751, 545	£52, 898, 855	85, 650, 400	85, 650, 400
Sweden and Norway	Dec. 31, 1880		34, 397, 563	34, 397, 563				12, 662, 315	2, 553, 572	15, 215, 887	15, 215, 887
Danish Kingdom	Dec. 31, 1881		20, 158, 767	20, 158, 767				7, 772, 000	750, 400	8, 522, 400	8, 522, 400
Netherlands	Dec. 31, 1880 & Aug. 26, '82	4, 020, 000	£74, 087, 596	78, 107, 596						£44, 377, 613	44, 377, 613
Russia	Aug. 13, 1882		£612, 916, 209	612, 916, 209						£123, 774, 021	123, 774, 021
Mexico	Nov. —, 1879		£1, 500, 000	1, 500, 000							
Central America	June 30, 1880		163, 347	163, 347							

* Includes \$71,569,210 in silver certificates.
 † London Bankers' Magazine, August, 1882.
 ‡ London Economist, September 2, 1882.
 § London Bankers' Magazine, June 8, 1882.

|| London Economist, September 9, 1882.
 || London Economist, April 8, 1882.
 b Paris Bourse, September 19, 1882.

c London Economist, July 8, 1882.
 d London Economist, August 12, 1882.
 e Estimated.

XXXII.—TABLE of GOVERNMENT and BANK-PAPER ISSUE and METALLIC RESERVES—Continued.

Countries.	Date referred to	Paper.			Metallic reserve.						Aggregate.
					Treasury.			Bank.			
		Government issue.	Bank issue.	Total.	Gold.	Silver.	Total.	Gold.	Silver.	Total.	
Argentine Republic...	June 30, 1881		\$37, 101, 756	\$37, 101, 756							
Colombia...	Aug. 18, 1879		1, 895, 343	1, 895, 343					\$200, 000	\$200, 000	\$200, 000
Brazil...	Sept. 30, 1881	a \$185, 155, 455		185, 155, 455							
Peru...	Mar. 1, 1879	13, 098, 820		13, 098, 820				\$62, 085	1, 819, 933	1, 882, 018	1, 882, 018
Venezuela...	Sept. —, 1881		250, 900	250, 900							
Chili...	Dec. 31, 1881		26, 555, 341	26, 555, 341			\$798, 000			1, 600, 000	2, 398, 000
Bolivia...	Dec. 31, 1881		1, 131, 517	1, 131, 517					443, 597	443, 597	443, 597
Cuba...	Mar. 26, 1881		b 40, 824, 884	40, 824, 884				b 24, 000, 000		24, 000, 000	24, 000, 000
Cape of Good Hope...	June 30, 1882		c 5, 637, 000	5, 637, 000				c 8, 092, 000		8, 092, 000	8, 092, 000
Japan...	June 30, 1880	130, 127, 596	17, 161, 085	147, 288, 681	\$10, 399, 626	\$4, 139, 701	14, 539, 327	955, 988	399, 174	1, 355, 162	15, 894, 489
Algiers...	July 18, 1881		11, 194, 000	11, 194, 000	35, 773	155, 475	191, 248	4, 053, 000	2, 026, 500	6, 079, 500	6, 270, 748
Total.....		1, 183, 054, 771	2, 642, 165, 307	3, 825, 220, 078	252, 612, 745	132, 810, 513	386, 221, 258	614, 783, 886	315, 652, 949	1, 312, 765, 505	1, 698, 986, 763

a London Economist, February 25, 1882.*b* New York Bankers' Magazine, March, 1882.*c* London Economist, August 26, 1882.

XXXIII.—TABLE showing the TOTAL PAPER and SPECIE CIRCULATION in EACH of the PRINCIPAL COUNTRIES of the WORLD, the AMOUNT of SPECIE in BANK and NATIONAL TREASURIES, and the AMOUNT of ACTIVE CIRCULATION.

Countries.	Population.	Total metallic and paper circulation.	Amount of specie in banks and national treasuries.	Active circulation.	Per capita of active circulation.
United States	50,155,783	\$1,566,659,668	\$334,110,085	\$1,232,549,583	24.57
Great Britain and Ireland	35,246,562	888,292,764	149,825,096	738,467,668	20.95
Dominion of Canada, including Manitoba and Newfoundland	4,566,563	55,163,162	9,046,000	46,117,162	10.66
British India	252,541,210	1,070,874,880	25,028,648	1,045,846,232	4.14
Australia, Tasmania, and New Zealand	2,798,898	78,105,373	54,214,123	23,891,250	8.53
France	37,321,186	1,990,191,625	414,813,944	1,575,377,681	42.21
Belgium	5,536,654	226,855,719	18,998,816	207,856,903	37.54
Switzerland	2,846,102	51,323,964	7,528,475	43,795,489	15.38
Italy	28,452,639	508,522,885	175,000,000	333,522,885	11.72
Greece	1,979,423	20,125,356	1,800,000	18,325,356	9.24
Spain	16,625,860	262,573,457	27,711,847	234,861,610	14.13
Portugal	4,550,699	65,023,360	9,508,169	55,515,191	11.99
Germany	45,234,061	818,915,041	134,680,387	684,234,654	15.13
Austria-Hungary	35,839,428	384,741,535	85,650,400	299,091,135	8.35
Sweden and Norway	6,479,168	59,489,563	15,215,887	44,273,676	6.88
Danish Kingdom	2,096,400	34,485,767	8,522,400	25,963,367	12.38
Netherlands	4,061,580	163,900,869	44,377,613	119,523,256	29.43
Russia	98,323,000	732,125,993	123,774,021	608,351,972	6.18
Mexico	9,557,279	51,500,000	.....	51,500,000	5.39
Central America	2,891,600	2,855,647	.....	2,855,647	0.98
Argentine Republic	2,540,000	43,101,756	.....	43,101,756	16.96
Colombia	3,000,000	6,395,343	200,000	6,195,343	2.06
Brazil	11,108,291	188,155,455	.....	188,155,455	16.94
Pern	3,050,000	14,980,838	1,882,018	13,098,820	4.29
Venezuela	2,675,245	11,250,900	.....	11,250,900	4.20
Chili	2,420,500	29,055,341	2,398,000	26,657,341	11.11
Bolivia	2,325,000	6,531,517	443,597	6,087,920	2.62
Cuba	1,394,516	69,714,884	24,000,000	45,714,884	33.51
Cape of Good Hope	1,780,757	38,077,726	8,092,000	29,985,726	38.39
Japan	33,623,319	297,802,697	15,894,489	281,908,208	8.39
Algiers	2,667,626	27,500,748	6,270,748	21,230,000	7.40
Turkey	24,987,000	15,589,828	.....	15,589,828	0.62
Roumania	5,376,000	15,000,000	.....	15,000,000	2.80
Hayti	572,000	4,780,000	.....	4,780,000	8.53
		9,799,663,661	1,698,986,763	8,100,676,898	

REPORT OF THE FIRST COMPTROLLER.

REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, October 20, 1882.

SIR: In compliance with the request made in your letter of September 8, 1882, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended June 30, 1882.

The following-described warrants were received, examined, countersigned, entered into blotters, and posted into ledgers under their proper heads of appropriations:

Kind.	Number of war- rants.	Amounts.
APPROPRIATION.		
Treasury proper	38	\$28,067,456 05
Public debt	1	342,723,506 34
Diplomatic and consular	1	1,191,435 00
Customs	12	18,130,303 91
Internal revenue	5	4,932,849 27
Interior civil	9	7,606,940 36
Indians and pensions	40	79,071,251 94
War	22	43,527,670 44
Navy	7	15,202,701 57
	135	440,454,114 88
ACCOUNTABLE AND SETTLEMENT.		
Treasury proper	3,053	21,278,867 36
Public debt	79	342,869,059 98
Quarterly salaries	1,929	558,562 50
Diplomatic and consular	2,835	1,388,120 11
Customs	4,062	19,800,934 89
Internal revenue	4,523	4,857,313 02
Judiciary	3,343	3,293,267 38
Interior civil	2,153	6,951,418 90
Indians and pensions	3,399	73,364,489 82
War	4,608	44,908,724 67
Navy	2,121	21,514,323 57
	32,105	540,845,082 20
COVERING.		
Indians and pensions repay	627	2,082,548.21
War repay	1,610	1,348,280 48
Navy repay	364	5,856,254 29
Miscellaneous repay: Interior civil, treasury, customs, judiciary, diplo- matic and consular, internal revenue, and public lands.	2,575	3,185,137 81
	5,176	12,472,220 79

In addition to the above there have been received, registered, and countersigned warrants as follows:

Kinds.	Number of war-rants.	Amounts.
Miscellaneous revenue covering warrants	8,930	\$152,809,508 21
Internal revenue covering warrants	1,754	146,497,595 45
Lands covering warrants	1,120	4,753,140 37
Customs covering warrants	1,558	220,410,730 25
	13,362	524,470,974 28

RECAPITULATION.

Pay, repay, and appropriation warrants	37,416
Miscellaneous and internal revenue, and lands, and customs covering	13,362
Total warrants received and passed	50,778
Miscellaneous requisitions registered and countersigned	739
Requisitions on superintendent of buildings and stationery clerk	413
Grand total	51,930

Accounts have been received from the auditing offices, revised, recorded, and the balances thereon certified to the Register of the Treasury, as follows:

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
FROM THE FIRST AUDITOR.			
1. <i>Judiciary:</i>			
Accounts of marshals for their fees and for expenses of courts, of district attorneys and their assistants, of clerks of courts, of circuit court commissioners, and accounts for rent of court rooms	3,913	89,431	\$3,882,478 62
Judgments by Court of Claims examined and ordered paid	34	34	596,051 54
Total	3,947	89,465	4,428,530 16
2. <i>Public Debt:</i>			
Accounts of the Treasurer of the United States:			
For coupons payable in coin	123	2,530,939	15,055,606 08
For coupons of Treasury notes, Louisville and Portland Canal stock, and old funded debt of the District of Columbia	28	38,793	538,993 72
For registered stock of the District of Columbia redeemed	7	677	275,545 53
For District of Columbia 3.65 bonds purchased for sinking fund	1	45	12,600 00
For United States called bonds redeemed	21	67,541	114,711,105 12
For United States bonds purchased for sinking fund	2	1,553	8,346,713 72
For Louisville and Portland Canal stock redeemed	1	4	4,000 00
For interest on United States registered bonds (paid on schedules)	18	11,439	11,639,114 84
For interest on Pacific Railroad stock (reimbursable)	12	430	4,461,525 92
For checks for interest on funded loans of 1881, 1891, and consols of 1907	3	143,572	28,942,912 18
For gold certificates and refunding certificates	20	22,489	987,211 29
For certificates of deposit (act June 8, 1872)	12	1,512	13,630,000 00
For legal-tender notes, old demand notes, and fractional currency	34	1,021	43,064,322 00
For compound-interest, seven-thirty, and other old Treasury notes	41	618	20,294 73
For interest on Navy pension fund	1	1	210,000 00
Total	324	2,820,634	241,899,945 13
3. <i>Public Buildings:</i>			
Accounts for the construction of public buildings throughout the United States, and the buildings for the Bureau of Engraving and Printing and the National Museum, Washington, D. C.; for the construction of the building for the State, War, and Navy Departments; for the completion of the Washington Monument, and the care of the public buildings and grounds under the Chief Engineer, U. S. A.; for annual repairs of the Capitol and improving the Capitol grounds, extension of Government Printing Office, and enlarging the court-house, Washington, D. C.; for Coast and Geodetic Surveys; and for the beneficiary and charitable institutions in the District of Columbia	303	21,984	2,640,508 67

Kind.	No. of accounts.	No. of vouchers.	Amount in- volved.
4. Steamboats:			
Accounts for salaries and incidental expenses of inspectors of hulls and boilers	875	9,977	\$428,371 46
5. Territorial:			
Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories	183	1,476	199,814 23
6. Mint and Assay:			
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of the officers and employés of the several mints, and for the general expenses of the same; and for bullion deposits, purchases, and transfers.	370	120,160	340,847,283 49
7. Transportation:			
Accounts for transportation of gold and silver coin and bullion, minor and base coin, United States currency, national bank notes, complete and incomplete coin certificates, registered and coupon bonds, mutilated currency, cancelled and incomplete securities, national bank notes for redemption, stamp, paper, stationery, boxes, parcels, &c.	197	49,320	202,092 16
8. Congressional:			
Accounts for salaries of the officers and employés, and for contingent and other expenses of the United States Senate and House of Representatives	78	4,123	596,539 94
9. Outstanding Liabilities:			
Accounts arising from demands for payment of drafts and disbursing officers' checks which have remained outstanding for three years, the funds from which they were payable having been covered into the Treasury	91	108	14,653 50
10. District of Columbia:			
Accounts of the Commissioners of the District of Columbia and general accounts between the United States and said District.	71	68,815	3,744,709 29
11. Public Printing:			
Accounts of the Public Printer for the salaries and wages of the employés of the Government Printing Office, for the purchase of materials for printing, and for contingent expenses of the Government Printing Office.	156	16,729	2,619,600 67
12. Treasurer's General Accounts:			
Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made from the Treasury.	4	49,453	957,197,117 12
13. Assistant Treasurers' Accounts:			
Accounts of the several assistant treasurers of the United States for the salaries of their employés and the incidental expenses of their offices	94	1,943	347,997 38
14. Miscellaneous:			
Accounts of the disbursing officers of the executive departments for salaries of officers and employés, and contingent expenses of the same; accounts for salaries of Senators and Representatives in Congress; for salaries of the judges of the United States Supreme Court, United States circuit and district judges, district attorneys, and marshals; for salaries and contingent expenses of the National Board of Health; and for the expenses of the tenth census.	3,283	119,771	11,282,970 53
Total from First Auditor.	9,976	3,373,958	1,566,450,133 73

Kind.	No. of accounts.	No. of vouchers.	Amount in- volved.
FROM THE FIFTH AUDITOR.			
15. <i>Internal Revenue:</i>			
Accounts of collectors of internal revenue	567	47,560	\$304,964,913 58
Accounts of same acting as disbursing agents	928	39,591	3,397,233 92
Accounts of internal-revenue stamp agents	156	3,097	5,014,259 37
Miscellaneous internal-revenue accounts, such as direct tax accounts with commissioners and with the States; six differ- ent monthly accounts with the Commissioner of Internal Revenue for revenue stamps; accounts with the disbursing clerk of the Treasury Department for salaries of officers and employés in the office of the Commissioner of Internal Re- venue, and for the payment of internal-revenue gaugers; with the Secretary of the Treasury for fines, penalties, and for- feitures; with the Treasury Department for stationery; with revenue agents and distillery surveyors; drawback accounts; accounts for refunding taxes illegally collected; for the redemption of internal-revenue stamps; for the col- lection of legacy and succession taxes; for expenses of de- tecting and suppressing violations of internal revenue laws, including rewards therefor, &c.	2,314	40,508	972,775,693 57
16. <i>Foreign Intercourse:</i>			
Accounts for the salaries of ministers, chargés d'affaires, cons- uls, commercial agents, interpreters, secretaries to lega- tions, and marshals of consular courts; accounts for the relief and protection of American seamen, for expenses of prisons in China and Japan, for contingent expenses of lega- tions and consulates, for salaries and expenses of legations and consulates, also, for those of mixed commissions, ac- counts of United States bankers in London; accounts of the disbursing clerk, Department of State, for miscellaneous diplomatic expenses, &c.	2,745	31,481	5,440,868 75
17. <i>Transportation:</i>			
Accounts for transportation of internal-revenue moneys to the sub-treasuries and designated depositories, and for the trans- portation of stationery, &c., to internal-revenue officers	22	7,818	4,925 51
Total from Fifth Auditor	6,730	170,055	1,291,597,894 70
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
18. <i>Public Lands:</i>			
Accounts of surveyors-general and the employés in their offices.	234	3,074	420,722 50
Accounts of deputy surveyors	497	1,204	1,388,203 05
Accounts of receivers of public moneys	431	15,073	6,058,159 12
Accounts of same acting as disbursing agents	380	2,141	491,290 41
Accounts for the refunding of purchase money paid for lands erroneously sold	533	2,795	43,088 41
Miscellaneous accounts, such as accounts with the several States for indemnity for swamp and overflowed lands erro- neously sold, and for 2 per cent., 3 per cent., and 5 per cent., upon the proceeds of sales of public lands; accounts of sur- veyors-general for the contingent expenses of their offices; accounts for the salaries and commissions of registers of local land-offices not paid by the receivers; accounts with the Kansas, Denver, Central, Northern, and Union Pacific Rail- roads, for the transportation of special agents of the General Land Office; accounts for printing and stationery furnished the several surveyors-general, registers and receivers; ac- counts of special agents of the Interior Department; accounts for the transportation of public moneys from the local land- offices to designated depositories; accounts for salaries and incidental expenses of agents employed to examine and verify public surveys; for the return of deposits in excess of the amount required for the survey of private land claims; for the transportation of stationery to the several district land- offices, &c.	338	2,596	306,709 89
Total from Commissioner of General Land Office	2,413	26,883	8,708,173 38

RECAPITULATION.

From—	Number.	Vouchers.	Amount involved.
First Auditor	9, 976	3, 373, 958	\$1, 566, 450, 133 73
Fifth Auditor	6, 730	170, 055	1, 291, 597, 894 70
Commissioner of General Land Office	2, 413	26, 883	8, 708, 173 38
Total	19, 119	3, 570, 896	2, 866, 756, 201 81

Requisitions for the advance of money from the Treasury, in the number following, have been examined and advances thereon recommended :

Internal revenue	1, 514
Foreign intercourse	1, 373
Judiciary	477
Public buildings	176
Mint and assay	379
District of Columbia	83
Territorial	49
Public printing	12
Miscellaneous	127
Total	4, 190

Official letters written	12, 701
Letters received, briefed, and registered	5, 264
Powers of attorney recorded	833
Official bonds registered and filed	225
Miscellaneous contracts and bonds received and registered	479
Internal-revenue collector's tax-list receipts recorded, scheduled, and referred	1, 515
Orders of special allowances to collectors of internal-revenue recorded, scheduled, and referred	328
Internal-revenue special-tax stamp books counted and certified	5, 468
Internal-revenue tobacco-stamp books counted and certified	12, 029
Internal-revenue spirit-stamp books counted and certified	8, 474
Copies of accounts made, compared, and transmitted :	
Internal revenue	1, 674
Public lands	1, 113

Caveat cases (United States bonds)	2, 787
Pages copied	47
	8, 769

The foregoing statement omits mention of a large amount of official work which does not admit of systematic classification and detailed report, and yet has occupied much time and care; such as, *e. g.*, investigation of legal points arising in the adjustment of accounts, and the preparation of opinions and decisions printed under the authority of Congress; the examination of, and decision upon applications for the issuing of duplicate bonds and other securities lost and destroyed; examination of powers of attorney for collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States; examination of official bonds; copying of letters forwarded; answering calls for information made by Congress, the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

RENEWAL OF THE ACT OF JUNE 14, 1878.

The fourth section of the act of June 14, 1878 (20 Stat., 130), provides that—

It shall be the duty of the several accounting officers of the Treasury to continue to receive, examine, and consider the justice and validity of all claims under appropria-

tions the balances of which have been exhausted or carried to the surplus fund under the provisions of said section that may be brought before them within a period of five years. And the Secretary of the Treasury shall report the amount due each claimant at the commencement of each session to the Speaker of the House of Representatives, who shall lay the same before Congress for consideration: *Provided*, That nothing in this act shall be construed to authorize the re-examination and payment of any claim or account which has been once examined and rejected, unless reopened in accordance with existing laws.

The "period of five years" mentioned in this section will expire June 14, 1883, before the Forty-eighth Congress will assemble. I respectfully recommend that you will call the attention of Congress to this subject, as it would seem proper that the provision above cited should be extended.

It may be well to consider whether it is not desirable that there should be a *permanent statute* authorizing the examination and report to Congress of all claims under appropriations, the balances of which have been exhausted or carried to the surplus fund, which may be brought before the proper accounting officers within five years after the appropriation was made, or, perhaps, more properly, within five years after the right of the claimant originated.

DISBURSING OFFICERS.

By existing law, most of the money with which disbursing officers make payments is placed to the credit, respectively, of these officers with an assistant treasurer or designated depository of the United States, and is disbursed on checks to the order of each claimant entitled to payment. When payment is thus made by check, a voucher is executed to the disbursing officer, and on such vouchers his accounts are settled. There is generally no settlement of an account by the accounting officer of the Treasury Department of the money so deposited.

It is possible that some, if not many, of the disbursing officers' checks may never be presented for payment, and there is no general mode of verifying the accuracy of the accounts of depositaries with disbursing officers.

I respectfully call attention to the subject, so that you may consider whether it is desirable to recommend to Congress that provision be made for the settlement of such accounts.

Under section 310 of the Revised Statutes the Secretary of the Treasury is every year in receipt of returns from the proper officers or designated depositaries, reporting outstanding balances to the credit of disbursing officers or agents which have remained unchanged on the books of their respective offices for three years.

Generally, in the cases thus reported, the disbursing officers have long before ceased to act in that capacity, and in many instances their accounts as such officers or agents have been adjusted and closed on the books of this Department.

Frequently, after a lapse of three years, in consequence of the death or unknown residence of the late disbursing officer, it is found impracticable to secure the returns from him, as contemplated by the last clause of said section, and therefore very difficult to determine to what fund or appropriation the reported outstanding balance belongs. To avoid the doubt and difficulty arising in such cases, I respectfully rec-

commend that said section 310 be amended by an additional provision, as follows:

Every disbursing officer of any Department of the Government, on rendering his account at the end of his term of service, shall report therewith whether or not any public funds remain standing to his credit, as such officer, in any office or bank or other depository; and if so, what checks, if any, have been drawn against the same or any part thereof, which are still unpaid and outstanding.

In this connection I respectfully call attention to the following extract, taken from the Report of the Secretary, dated December 2, 1878:

By an act approved March 3, 1857, public disbursing officers were required to place all public funds, intrusted to them for disbursement, on deposit with a public depository, and to draw for the same only in favor of the persons to whom payment was to be made, excepting that they might check in their own names when the payments did not exceed twenty dollars.

The enforcement of this provision, according to its letter, was found impracticable, and the attention of Congress was called to it in the annual reports of the Secretary for 1857 and 1858, with a recommendation for its modification.

No action in the matter appears to have been taken by Congress until the act of June 14, 1866, reproduced as section 3620 Revised Statutes, was passed. This appeared to supersede the act of 1857, in removing the restrictions as to the method in which the money was to be drawn; but by an act approved February 27, 1877, section 3620 has been amended by requiring the checks to be drawn only in favor of the persons to whom payments are to be made.

The object which the law evidently seeks to accomplish meets the entire approval of the department, but to carry its provisions into effect would require paymasters in the Army to draw their checks in favor of the soldiers to be paid, by name, and paymasters on naval vessels, even during absences for years from the United States, to pay the officers and men only by drawing checks in their favor, on depositaries in the United States.

The same embarrassment extends to all public disbursements, and the attention of Congress is called to the matter, with the recommendation that the section be so amended that disbursements may be made under regulations to be prescribed by the Secretary of the Treasury.

The difficulties presented by this statement remain, and hence attention is called to the subject. See Report Secretary of the Treasury of December 5, 1881, and Report of 1856-'57, page 24.

DEPUTY COMPTROLLER.

The usage in this office, which is probably required by law, has been that the First Comptroller, when present in person, countersigns all warrants and signs other official papers. I respectfully recommend that the Deputy Comptroller be authorized, under the direction of the Comptroller, to sign all official papers and countersign warrants, except, perhaps, "accountable warrants," which require the signature of the Secretary of the Treasury himself, when present.

As the duty of signing all official papers is, by law, imposed on the Deputy as Acting Comptroller in case of the Comptroller's absence, and as the time of the Comptroller, when present, is almost wholly required for the proper examination of questions of law and matters of official importance, there would seem to be no ground of objection to the measure proposed.

Under orders of the House of Representatives, a volume of the decisions of the Comptroller for the year 1880, and one for 1881, were printed, and copies will be furnished, fixed in number by law. In addition to these, fifty copies were distributed to the Departments in sheets, as originally printed under the authority of the Treasury Department. The Comptroller ordered printed, on his own account and expense, a limited number of copies, which can, if desired, be furnished

at cost to Departments, or be disposed of otherwise, if Congress, at its next session, shall so direct, but if not, they will be disposed of by the Comptroller.

Your attention is respectfully invited to the recommendations contained in my last annual report, the propriety of which seems to me to be confirmed by observation and experience during the past year.

I have the honor to be, very respectfully,

WILLIAM LAWRENCE,
First Comptroller.

Hon. CHAS. J. FOLGER,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.

18 F

273

REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, October 26, 1882.

SIR: In compliance with your direction, by letter of the 8th ultimo, I submit a report, in two tabular statements, of the transactions of this office during the fiscal year which ended on the 30th day of June, 1882.

The first tabular statement shows the total number of accounts, claims, and cases of every kind settled and adjusted and the amounts allowed thereon.

The second table furnishes a more detailed statement of the same accounts, claims, and cases, showing the character of the accounts, the source from which received, the number of each kind, and the amounts allowed. A still more detailed statement is prepared and filed for preservation in this office, but it is deemed too voluminous for publication.

NUMBER of CASES SETTLED.

From—	Number revised.	Amounts.
Second Auditor.....	9,460	\$20,721,638
Third Auditor.....	5,815	68,337,995
Fourth Auditor.....	1,858	17,337,419
Various sources not involving present expenditure.....	17,133 3,566	106,397,052 366,022
Total.....	20,699	106,763,074

ACCOUNTS REVISED DURING the YEAR.

Character of the accounts.	Number revised.	Amounts allowed.
FROM SECOND AUDITOR.		
1. Of Army paymasters, for pay of the Army.....	520	\$11,144,956
2. Of disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals.....	161	1,307,473
3. Of disbursing officers of the Medical Department, for medical and hospital supplies and service.....	42	468,682
4. Of recruiting officers, for regular recruiting service.....	194	99,152
5. Of Managers of the Soldiers' Home.....	13	76,136
6. Of miscellaneous disbursements for contingent expenses of Army and Adjutant-General's Office, expenses of Commanding General's Office, Artillery School, &c.....	178	162,657
7. Of Indian agents' current and contingent expenses, annuities, and installments.....	2,632	6,982,891
Total.....	3,740	20,241,947

ACCOUNTS REVISED DURING the YEAR—Continued.

Character of accounts.	Number revised.	Amounts allowed.
FROM THIRD AUDITOR.		
1. Of disbursing officers of the Quartermaster's Department, for regular and incidental services	798	\$11, 278, 808
2. Of disbursing officers of the Subsistence Department	586	2, 823, 943
3. Of disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, &c.	87	6, 955, 759
4. Of pension agents for payment of Army pensions	227	44, 630, 454
Total	1, 698	65, 688, 964
FROM FOURTH AUDITOR.		
1. Of paymasters of the Navy proper, including paymasters at navy-yards, and as navy agents and disbursing officers	206	15, 760, 176
2. Of disbursing officers and agents of the Marine Corps	10	584, 800
3. Of Navy pension agents, for payment of pensioners of Navy and Marine Corps	109	788, 087
4. Of miscellaneous naval accounts	205	22, 832
Total	530	17, 155, 895

CLAIMS REVISED DURING the YEAR.

Character of claims.	Number.	Amounts.
FROM SECOND AUDITOR.		
1. Soldiers' pay and bounty	5, 412	\$440, 976
2. Miscellaneous claims, Pay Department	308	38, 715
FROM THIRD AUDITOR.		
1. For lost property, paid under act of March 3, 1849	402	49, 845
2. For quartermasters' stores and commissary supplies, paid under act of July 4, 1864	1, 367	291, 463
3. State war claims, act 1862, &c.	8	477, 115
4. For Army transportation	774	1, 482, 946
5. For miscellaneous claims	975	334, 757
6. Oregon and Washington war claims	10	2, 330
7. Of representatives of deceased pensioners	425	10, 575
8. Claims revised and disallowed	156	
FROM FOURTH AUDITOR.		
1. For officers' and sailors' pay and bounty	1, 271	179, 062
2. For prize money	57	2, 462
Total	11, 465	3, 310, 246

CASES ADJUSTED, NOT INVOLVING PRESENT EXPENDITURE.

	Number.	Amounts involved.
1. Duplicate checks approved	447	\$27, 257
2. Financial agents' accounts (Naval)	4	309, 634
3. Referred cases adjusted and decided	2, 312	
4. Special accounts (Army)	803	29, 131
Total	3, 566	366, 022

Bonds filed during the year	88
Contracts filed during the year	1, 955
Official letters written and copied	1, 838
Requisitions countersigned and recorded	12, 659
Settlements recorded	8, 842
Differences recorded	3, 423
Clerks employed, average	63½

The current work of the office is in a more advanced condition than it has previously been since the year 1861, the quantity of delayed current accounts having been steadily diminished each quarter year for several years past, with a corresponding diminution of time between their rendition and settlement; and, except in the settlement of the accounts and claims hereinafter specially referred to, the work of the office has been promptly dispatched during the year.

Owing to the effect of the decision of the Supreme Court of the United States in the case of Capt. R. W. Tyler *vs.* the United States, rendered at the October term, 1881, which changed the mode of computing the longevity increase payable to officers of the Army, a very great amount of additional work has devolved upon this office in the adjustment of Army officers' accounts.

In addition to the new work thus originated, it has been deemed necessary to enter upon the settlement of the accounts heretofore accrued in favor of the Soldiers' Home under the act of March 3, 1851 (section 4818, Revised Statutes), which grants to that institution all stoppages and fines adjudged against soldiers, all forfeitures on account of desertions, and the custody of the money of deceased soldiers remaining unclaimed for three years. It is estimated that the amount due to the Soldiers' Home on these accounts exceeds a million dollars, and that the settlement of these two classes of accounts will require labor more than equivalent to that of eight experts for a period of one year.

It also happens that the number of soldiers' bounty claims transmitted to this office for settlement during the last ten months is much in excess of those transmitted for similar periods within several years past.

The pressing necessity for early settlement of these three classes of claims has made it necessary to place upon them nearly all the force heretofore employed in the current work of settling paymasters' accounts; thirteen out of the fourteen men on duty in the Army pay division of the office being at present engaged thereon.

Whatever means can be lawfully taken to increase the number of experts in the revision of Army pay accounts thus accumulating in the office will be greatly to the advantage of the service.

Very respectfully,

W. W. UPTON,
Comptroller.

Hon. CHAS. J. FOLGER,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

279

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., October 24, 1882.

SIR: I have the honor to submit herewith for your information a statement of the work performed in this office during the fiscal year ending June 30, 1882.

Number of accounts on hand July 1, 1881.....	184
Number of accounts received from the First Auditor during the year....	5,707
	5,891
Number of accounts adjusted during the year.....	5,730
Number of accounts returned to the First Auditor.....	22
	5,752
Number of accounts on hand June 30, 1882.....	139

There was paid into the Treasury from sources, the accounts relating to which are settled in this office:

On account of customs.....	\$220,410,730 25
On account of marine-hospital tax.....	406,103 59
On account of steamboat fees.....	279,889 30
On account of fines, penalties, and forfeitures.....	105,644 80
On account of storage, fees, &c.....	867,338 36
On account of deceased passengers.....	370 00
On account of enrolment fees.....	368,822 74
On account of mileage of examiners.....	1,542 10
On account of interest on debts due.....	853 92
On account of rent of public buildings.....	3,143 75
On account of relief of sick and disabled seamen.....	2,112 10
On account of proceeds of government property.....	22,799 34
On account of miscellaneous items.....	59
	222,469,350 84
Aggregate.....	222,469,350 84

And there was paid out of the Treasury on the following accounts, viz:

Expenses of collecting the revenue from customs.....	\$6,506,359 26
Excess of deposits.....	3,680,845 77
Debentures.....	2,092,907 27
Public buildings.....	2,365,353 31
Construction and maintenance of lights.....	2,392,147 12
Construction and maintenance of revenue-cutters.....	907,429 21
Marine-Hospital Service.....	468,120 16
Life-saving stations.....	598,624 59
Detection and prevention of frauds upon the customs revenue.....	43,471 24
Compensation in lieu of moieties.....	30,628 82
Protection of sea-otter hunting grounds and seal-fisheries in Alaska.....	19,559 10
Seal-fisheries in Alaska.....	15,263 06
Inspecting neat cattle shipped to foreign ports.....	10,475 67
Metric standard weights and measures.....	7,747 78

Distribution of standard weights and measures for use of collectors..	\$7,800 00
Unclaimed merchandise.....	2,203 63
Report of taxation upon ship-owners under State laws.....	1,000 00
Debentures and other charges.....	179 45
Refunding money erroneously received and covered into the Treasury	172 85
Extra pay to officers and men in Mexican war—revenue marine.....	156 00
Relief of officers and crew of whaling barks Mount Wallaston and Vigilant.....	6,000 00
Relief of Sidney P. Luther.....	85 00
Relief of Timothy E. Ellsworth.....	2,580 50

Aggregate	19,159,109 79
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Number of estimates received and examined.....	2,717
Number of requisitions issued.....	2,717
Amount involved in requisitions.....	\$15,729,303 61
The number of letters received.....	11,709
The number of letters written.....	10,447
The number of letters recorded.....	6,843
The number of stubs of receipts for duties and fees returned by col- lectors.....	246,802
The number of stubs examined.....	223,978
The number of stubs of certificates of payment of tonnage dues re- ceived and entered.....	8,061
The number of returns received and examined.....	77,369
The number of oaths examined and registered.....	2,578
The number of appointments registered.....	3,680
The average number of clerks employed.....	30

I inclose herewith a statement of the transactions in bonded goods during the year ending June 30, 1882, as shown by the adjusted accounts.

I am, very respectfully, your obedient servant,

H. C. JOHNSON,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

STATEMENT of WAREHOUSE TRANSACTIONS at the several DISTRICTS and PORTS of the UNITED STATES for the year ending June 30, 1882.

Districts.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1881.	Warehoused and bonded.	Re-warehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal, duty paid.	Withdrawal, for transportation.	Withdrawal, for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1882.
Albany				\$159,922 03		\$159,922 03				
Baltimore	\$151,236 13	\$451,979 88	\$18,376 16	91,636 39	\$5,959 45	437,403 88	\$28,463 59	\$70,520 11	\$16,847 24	\$165,953 19
Bangor	782 00		1,658 49	14,889 04	23 35	1,780 47	4,312 01	10,577 03	506 25	177 12
Barnstable	579 49		7,884 50	1,064 56		108 54	69 12	8,618 65		732 24
Bath	43,053 77	17,684 96	71,088 26	5,527 67	83 83	36,059 00	354 91	242 31	49,061 14	51,721 13
Beaufort, S. C.	1,620 15			282 05		1,902 20				
Beaufort, N. C.		72,437 60				56,322 05				16,115 55
Boston and Charlestown	3,738,929 17	12,930,503 27	65,983 39	2,756,411 75	285,774 35	12,755,788 57	426,346 15	2,649,519 05	656,455 27	3,289,492 91
Brazos de Santiago	353 35	317,067 46	235,321 09	25,973 64		1,007 49	18,483 33	548,596 64	7 63	10,620 45
Brunswick				8,686 23			8,686 23			
Buffalo Creek	2,204 85	5,830 59	5,307 22	588,916 99	34 63	15,602 53	154,598 64	429,751 94		2,401 17
Belfast	2,214 78		2,796 57	405 44		195 74		1,673 77	2,885 21	662 07
Cape Vincent				18,261 26		47 20	7,052 18	11,161 88		70 08
Castine	67 28		2,169 51		4 08	112 16		1,388 58	670 05	11,482 24
Champlain	9,735 80	10,840 91		327,182 52	20 08	7,963 10	298,266 68	30,067 29		1,369 39
Charleston	2,331 54		2,807 33	3,291 15	42 30	5,975 04		1,127 80		
Chattanooga				21,927 45		21,927 45				
Chicago	173,647 74	899,348 51	119,781 86	273,110 81	10,708 56	1,041,493 19	11,197 89	202,457 34	4,359 69	217,089 37
Cincinnati	25,909 26	79,724 41	14,585 76	44,648 65	497 53	121,111 39	1,830 10	5,658 00	322 44	36,443 68
Corpus Christi	4,676 58	297,539 97	22,406 49	7,573 30		3,617 14	7,573 30	320,911 40	3 15	91 35
Cuyahoga	2,696 39	9,860 07	368 27	3,189 18	40 13	13,518 77	579 00		4 65	2,051 02
Delaware	1,363 46	743 78	19,576 11			20,597 80				1,085 55
Detroit	33,946 08	54,704 03	52,937 63	1,805,579 56	604 79	105,862 21	8,133 45	1,802,601 70	04	31,174 69
Duluth			8,857 77	1,628,192 64		806 80	1,160 36	1,634,436 92		646 33
Dunkirk				45 92		45 92				
Erie		13,781 63	6,419 20	4,398 46		18,180 09				6,419 20
Evansville				845 46		798 26				47 20
Fall River				38,513 45		38,513 45				
Fernandina	7,112 12	27,991 03		36 00	182 47	30,349 22	36 00			4,936 40
Frenchman's Bay	440 54		1,839 75		15 45	214 33		1,841 21		240 20
Galveston	13,672 03	236,790 44	11,208 25	22,496 64	847 49	132,200 72	2,352 48	13,383 94	1,629 50	135,448 21
Genesee	4,780 35	9,314 75	5,700 86	3,074 79	235 80	14,858 41	909 24			7,338 90
Gloucester	11,531 20	32,901 36	11,954 17		158 27	204 11	667 10	46,671 71	1,054 00	7,948 08
Georgetown, D. C.	1,496 28	1,976 00	234 37	1,533 55	51 76	3,386 02			118 67	1,338 27
Huron				3,508,527 26	69 90		183,102 48	3,325,424 78	69 90	205 10
Indianapolis			205 10	16,988 12	8 74	16,996 86				
Kennebunk	2,232 34			252 51				252 51	2,232 34	

COMMISSIONER OF CUSTOMS.

283

STATEMENT of WAREHOUSE TRANSACTIONS at the several DISTRICTS and PORTS of the UNITED STATES, &c.—Continued.

Districts.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1881.	Warehoused and bonded.	Re-warehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal, duty paid.	Withdrawal, for transportation.	Withdrawal, for exportation.	Allowances and deficiencies.	Balances on bonds to secure duties on goods remaining in warehouse June 30, 1882.
Key West	\$27,595 03	\$193,854 30	\$9,833 43	\$2,251 22	\$3,726 28	\$176,070 94	\$12,695 55	\$399 24	\$1,252 30	\$46,842 23
Louisville	7,507 77	10,992 08	3,900 69	3,016 92	87 30	18,733 97			10 45	6,760 34
Marblehead			97 50					97 50		
Memphis	1,133 61	80 00	792 75	3,744 54		4,037 58				1,713 32
Miami				11,348 53		11,348 13			40	
Michigan				1,065 25		1,065 25				
Middletown	5,915 68	3,288 40	36,858 46	4,316 23		41,766 40	780 90		570 10	7,261 37
Milwaukee	1,368 19	10,284 25	1,531 86	178,162 49	11 21	30,202 13	491 40	158,455 70	2	2,208 75
Minnesota	2,376 82	17,910 43	2,015 62	258,556 59	88 16	10,493 79	32,306 51	234,075 13		4,072 19
Mobile	5,400 34	430 00	545 82	1,898 80	20	8,078 62				196 54
Montana and Idaho				2,721 03		532 76		2,188 27		
Nashville	783 04		733 00	1,318 25	1	1,978 10			123 20	733 00
Newburyport	2,370 54		5,050 09	36 13				36 13	4,494 82	2,925 81
New Haven	21,751 40	327,312 33	3,389 88	41 20		302,893 47	6,902 44	241 82	60 68	42,396 40
New Bedford	2,217 80	6,455 65	1,189 04	28,172 42		34,588 85	1,647 80	211 64	977 40	609 22
New Orleans	231,824 51	739,201 45	18,290 53	1,559,483 16	45,123 98	533,716 97	1,484,249 85	272,369 14	43,323 39	280,264 28
New York	17,331,052 75	47,764,594 15	554,514 15	13,813,711 64	1,326,652 74	47,490,807 25	1,053,157 82	15,169,450 88	2,046,556 72	15,030,552 76
Niagara				1,678,369 32			221,816 46	1,456,552 86		
Newark			3,573 06	65 26	10 76	3,573 06				6,290 86
New London	107 64	16,208 56				10,201 36				
Norfolk and Portsmouth			21,927 45				21,927 45			
Omaha	260 63		824 60	2,538 71	25 86	3,323 20				326 60
Oregon (Oct. 1, 1872, to June 30, 1882)				6,424 70		6,424 70				
Oswegatchie	6,133 65	2,117 39		203,071 41	14 26	2,650 95	38,077 68	169,636 55		971 53
Oswego	5,593 95	806,231 00	5,898 30	93,238 74		385,280 50	519,690 49	14 35		5,976 65
Passamaquoddy	2,154 75	10,581 61	1,390 49	14,949 06		3,879 02	14,384 34	6,429 55		4,383 00
Paso del Norte				176,559 48				176,559 48		
Perth Amboy	44,732 25	2,417 70	3,556 80	5,558 35	31 70	54,518 30				1,778 50
Philadelphia	1,016,197 87	4,367,227 45	28,128 38	53,574 67	264,346 72	4,646,010 16	17,485 08	27,297 48	129,744 37	908,938 00
Pittsburgh	44,232 42	44,348 49	3,543 04	38,753 24	38 04	106,292 63				24,622 60
Plymouth	28,510 59	11,012 71	16,504 34	74 88		29,908 49		74 88		26,119 15
Portland and Falmouth	170,525 71	565,980 98	74,255 79	3,276,375 39	49 84	586,143 18	7,267 91	3,326,864 36	11,097 56	155,814 70
Portsmouth	1,276 92	276 41	37,484 39	17,886 37		30,887 50	12 00	812 84		45,211 75
Providence	11,148 99	15,873 89	15,554 25	3,163 86	158 31	32,454 64			50	13,444 16
Puget Sound				463 50				463 50		
Saco				33 12				33 12		

Salem and Beverly.....	327 00		4,824 83		32 70	4,143 17		443 56		597 80
San Diego.....		676 74		160,149 38			158,529 38	2,296 74		
San Francisco.....	1,065,021 79	2,783,971 75	66,535 15	683,129 25	49,456 98	2,639,540 02	107,160 97	789,512 01	160,697 84	951,204 08
Savannah.....	522 35	8,478 47	898 17	3,294 95	64 00	6,243 80	341 93	88 00	2 00	6,582 21
Saint Louis.....	31,736 32	60,428 13	12,230 27	1,354,664 28	407 94	892,126 49	166,523 70	367,454 22		33,362 53
Superior.....				130 19		130 19				
Vermont.....	727 66	13,079 05		864,912 10	931 74	201,885 62	263,235 64	410,077 42	2,489 38	1,962 49
Waldoborough.....	2,206 07	5,740 83	6,646 26	892 27	1 00	274 80		1,636 70	4,969 53	8,605 40
Wheeling.....				145 12		145 12				
Willamette.....	9,845 73	91,830 03	4,933 70	9,358 86	123 78	86,660 01	5 00	964 34	1	28,462 74
Wiscasset.....	1,656 43		4,636 38			48 77	536 11	3,768 60		1,939 33
Wilmington, N. C.....	415 98	27,871 57			229 04	28,059 01			457 58	
York.....			23 52					23 52		
Total.....	65,928,928 75	138,811,355 02	3,330,455 79	68,949,011 00	3,728,174 18	148,600,694 71	10,157,636 45	66,052,804 35	6,038,051 64	49,898,737 59

RECAPITULATION.

Balance due July 1, 1881.....	\$65,928,928 75	Withdrawal duty paid.....	\$148,600,694 71
Warehoused and bonded.....	138,811,355 02	Withdrawal for transportation.....	10,157,636 45
Rewarehoused and bonded.....	3,330,455 79	Withdrawal for exportation.....	66,052,804 35
Constructively warehoused.....	68,949,011 00	Allowances and deficiencies.....	6,038,051 64
Increase of duties ascertained on liquidation.....	3,728,174 18	Balance due June 30, 1882.....	49,898,737 59
Total.....	280,747,924 74	Total.....	280,747,924 74

TREASURY DEPARTMENT, OFFICE COMMISSIONER OF CUSTOMS,
October 24, 1882

H. C. JOHNSON,
Commissioner of Customs.

COMMISSIONER OF CUSTOMS.

REPORT OF THE FIRST AUDITOR.

287

REPORT OF THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 17, 1882.

SIR: I have the honor to submit the following exhibit of the business transacted in this office during the fiscal year ending June 30, 1882:

Accounts adjusted.	Number of accounts.	Amount.
RECEIPTS.		
Duties on merchandise and tonnage.....	1, 426	\$217, 547, 047 93
Steamboat fees.....	1, 256	327, 459 12
Fines, penalties, and forfeitures.....	767	120, 923 47
Marine-hospital money collected.....	1, 501	343, 003 88
Official emoluments of collectors, naval officers, and surveyors.....	1, 191	1, 018, 784 48
Moneys received on account of deceased passengers.....	51	1, 190 00
Moneys received from sales of old materials, &c.....	249	340, 110 35
Miscellaneous receipts.....	698	988, 717 31
Moneys retained from Pacific railroad companies for accrued interest on bonds.....	12	810, 833 80
Treasurer of the United States, for moneys received.....	5	604, 560, 683 14
Mints and Assay Offices.....	25	147, 593, 326 82
Water rents, Hot Springs, Arkansas.....	12	5, 391 09
Total.....	7, 193	973, 657, 471 39
DISBURSEMENTS.		
Expenses of collecting the revenue from customs.....	1, 663	6, 481, 128 52
Detection and prevention of frauds on customs revenue.....	6	32, 553 56
Debentures, drawbacks, &c.....	185	1, 080, 026 03
Excess of deposits refunded.....	504	2, 240, 989 25
Revenue-cutter service.....	534	743, 490 61
Duties refunded, fines remitted, judgments satisfied, &c.....	1, 323	1, 552, 194 53
Marine-Hospital Service.....	1, 145	451, 977 59
Official emoluments of collectors, naval officers, and surveyors.....	1, 166	813, 195 81
Awards of compensation.....	161	25, 050 04
Light-House establishment, miscellaneous.....	28	9, 117 67
Salaries of light-house keepers.....	101	558, 969 28
Supplies of light-houses.....	108	311, 614 77
Repairs of light-houses.....	86	276, 396 65
Expenses of light-vessels.....	36	222, 623 57
Expenses of buoyage.....	83	306, 369 88
Expenses of fog-signals.....	57	53, 042 74
Expenses of lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers.....	29	187, 277 32
Expenses of inspection of lights.....	15	3, 512 19
Steam-tenders and light-ships for Light-House-Service.....	10	140, 209 20
Commissions to superintendents of lights.....	3	14, 495 24
Salaries and mileage of Senators.....	6	434, 885 83
Salaries, officers and employes, Senate.....	18	258, 618 89
Salaries and mileage members and delegates, House of Representatives.....	1	731, 461 44
Salaries, officers and employes, House of Representatives.....	72	291, 364 94
Salaries of employes, Executive Mansion.....	5	41, 079 96
Salaries paid by disbursing clerks of the Departments.....	301	5, 898, 459 57
Salaries, officers and employes, Independent Treasury.....	46	336, 905 51
Salaries of the civil list, paid directly from the Treasury.....	1, 951	571, 751 25
Salaries, office of the Public Printer.....	4	13, 600 00
Salaries, Bureau of Engraving and Printing.....	12	25, 993 36
Salaries, Congressional Library.....	8	44 372 64

289

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Salaries, standard weights and measures.....	4	\$4,273 55
Salaries, Steamboat-Inspection Service.....	7	251,026 39
Salaries, special agents, Independent Treasury.....	5	2,697 38
Salaries, custodians and janitors.....	6	89,001 90
Salaries, Agricultural Department.....	4	76,671 73
Salaries, Botanic Garden.....	5	10,307 04
Salaries and expenses, National Board of Health.....	9	101,570 05
Salaries of employes, public buildings and grounds.....	5	38,969 13
Contingent expenses, Executive Mansion.....	6	12,514 29
Contingent expenses, United States Senate.....	42	151,287 77
Contingent expenses, House of Representatives.....	44	187,455 90
Contingent expenses, Departments, Washington.....	528	463,992 37
Contingent expenses, Independent Treasury.....	217	99,132 66
Contingent expenses, Steamboat-Inspection Service.....	896	38,183 75
Contingent expenses, public buildings and grounds.....	5	512 63
Contingent expenses, office of Public Printer.....	9	1,500 62
Contingent expenses, National Currency, reimbursable.....	50	47,731 48
Contingent expenses, Court of Claims.....	4	4,973 37
Contingent expenses, Library of Congress.....	4	1,391 40
Contingent expenses, executive offices, Territories.....	7	2,182 18
Contingent expenses, Department of Agriculture.....	6	12,486 80
Contingent expenses, Mints and Assay Offices.....	101	5,068 82
Stationery, Interior Department.....	7	57,711 26
Treasurer of the United States, for general expenditures.....	1	555,319,437 21
Gold and silver bullion account.....	13	143,858,039 98
Ordinary expenses, Mints and Assay Offices.....	94	1,586,950 07
Parting and refining bullion.....	24	327,851 02
Coinage of standard silver dollars.....	39	171,369 47
Freight on bullion and coin.....	10	59,892 00
Transportation of silver coin.....	7	13,859 20
Storage of silver dollars.....	6	17,281 02
Fixtures and apparatus, assay office, Saint Louis.....	19	6,506 12
Manufacture of medals.....	1	25,498 23
Legislative expenses, Territories of the United States.....	12	63,164 80
Defending suits in claims against the United States.....	5	29,743 50
Examination of rebel archives.....	3	5,753 75
Collecting mining statistics.....	51	4,598 71
Geodetic and Coast Survey of the United States.....	32	583,199 20
Geological survey of the Territories and salary of Director.....	27	180,905 42
Illustrations for report on geological survey of the Territories.....	6	6,080 11
Lands and other property of the United States.....	12	4,575 24
Protection and improvement of Hot Springs, Arkansas.....	14	8,633 18
Expenses of collecting rents, Hot Springs.....	3	1,165 47
Reproducing plats of surveys, General Land Office.....	6	24,942 00
Adjusting claims for indemnity for swamp lands.....	7	16,453 57
Protection and improvement of Yellowstone Park.....	7	16,203 78
Commission to classify land and codify land laws.....	1	566 59
Depredations on public timber.....	7	41,228 66
Reclamation of arid and waste lands.....	3	19,533 14
North American Ethnology, Smithsonian Institution.....	8	41,772 71
Polaris report, Smithsonian Institution.....	12	2,215 30
Judicial expenses, embracing accounts of United States marshals, district attorneys, clerks and commissioners, rent of court-houses, support of prisoners, &c.....	5,581	3,913,974 87
Prosecution of crimes.....	5	15,512 36
Suppressing counterfeiting and crime.....	28	97,058 79
Investigation of frauds, Office of Commissioner of Pensions.....	6	63,319 30
INTEREST ACCOUNT.		
Registered stock.....	37	56,780,922 43
Coupons.....	104	11,364,550 08
District of Columbia, Washington, Georgetown, and corporation bonds.....	11	493,148 18
Navy pension fund.....	1	210,000 00
Louisville and Portland Canal Company's bonds.....	2	10,970 00
REDEMPTION ACCOUNT.		
United States bonds, called:		
Principal.....	13	80,352,550 00
Interest.....		1,487,691 91
United States bonds, purchased for sinking fund:		
Principal.....	14	73,321,900 00
Interest.....		653,272 85
Refunding certificates:		
Principal.....	12	218,300 00
Interest.....		23,441 29
Certificates of deposit.....	26	16,451,110 00
District of Columbia stock:		
Principal.....	7	248,200 00
Interest and premium.....		35,287 14

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
REDEMPTION ACCOUNT—Continued.		
Louisville and Portland Canal Company's bonds	1	\$15,880 00
Notes, one and two years, compound interest and 7-30s:		
Principal	43	17,840 00
Interest	1	2,726 85
Legal-tender notes destroyed	9	39,221,872 00
Fractional currency destroyed	9	51,285 00
Old demand notes destroyed	7	735 00
Redemption, worn and mutilated United States notes	15	22,502 68
Refunding the national debt	2	411 07
Expenses of national currency	56	135,971 83
Examination of national banks and bank plates	5	79 45
Judgments of the Court of Claims	31	595,581 17
Reporting decisions of the Court of Claims	1	1,000 00
Outstanding drafts and checks	107	15,093 95
Post-Office Department requisitions	2	133,923 67
Postage	30	143,058 15
Life-saving Service	90	471,410 70
Life-saving Service, contingent expenses	48	33,691 68
Establishing life-saving stations	23	29,648 34
Public printing and binding	154	1,345,160 67
Telephonic connection between the Capitol and Government Printing Office	7	193 00
Telegraph between the Capitol, Departments, and Government Printing Office	4	939 67
Labor and expenses of engraving and printing	19	1,258,948 86
Propagation of food-fishes	23	116,502 79
Illustrations for report on food-fishes	1	37 32
Inquiry respecting food-fishes	3	2,099 98
Steam vessels (food-fishes)	5	1,894 61
Construction of fish pond on Monument lot	11	4,113 08
Fish-hatching establishment	4	9,909 81
Increase of Library of Congress	10	17,024 86
Furniture for Library of Congress	2	269 50
Joint Select Committee to provide additional accommodations for Library of Congress	5	2,870 00
Works of art for the Capitol	5	876 72
Library, Treasury Department	12	471 73
Construction of custom-houses	263	1,312,285 11
Construction of court-houses and post-offices	282	786,571 10
Construction of appraisers' stores	14	31,334 94
Construction of sub-treasury building, New York	1	195 00
Construction of National Museum	12	22,781 56
Construction of building for State, War, and Navy Departments	20	380,511 54
Construction of barge office, New York	9	2,896 31
Construction of light-houses	164	505,265 22
Construction of building for Bureau of Engraving and Printing	12	9,580 70
Construction of extension of Government Printing Office	4	35,898 80
Construction of marine hospitals	1	1,800 00
Construction of sub-treasury building, San Francisco	12	3,061 79
Construction of penitentiary building, Dakota	5	533 45
Construction of assay offices	12	3,084 01
Construction and repair of revenue steamers	14	62,849 88
Plans for public buildings	7	4,121 03
Completion of Washington Monument	9	135,966 18
Reconstruction of Interior Department building	5	75,618 64
Repairs of the Interior Department building	5	15,307 59
Repairs, fuel, &c., Executive Mansion	6	50,285 64
Annual repairs of the Capitol	4	52,130 63
Annual repairs of the Treasury building	15	38,989 15
Repairs and preservation of public buildings	29	144,192 17
Fire-proof roof, building corner of Seventeenth and F streets	5	14,527 23
Rent of buildings in Washington	32	66,260 00
Lighting, &c., Executive Mansion	4	15,178 41
Lighting the Capitol grounds	5	28,875 69
Fuel, lights, and water for public buildings	70	352,612 27
Fuel, lights, &c., Department of the Interior	5	9,356 92
Furniture and repairs of same, public buildings	37	191,620 39
Vaults, safes, and locks for public buildings	7	46,386 00
Heating apparatus for public buildings	20	96,424 47
Heating apparatus for Senate	3	2,453 64
Improvement and care of public grounds	5	47,780 21
Improving Capitol grounds	5	59,347 42
Retained percentages, improving Capitol grounds	3	4,487 77
Constructing elevator, Executive Mansion	2	2,000 00
Elevator in House wing of Capitol	3	6,983 19
Repair of building on Tenth street	3	1,000 00
Purchase of Freedman's Bank building	1	250,000 00
Improving Botanic Garden and buildings	8	11,958 64

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Improving grounds, Agricultural Department.....	4	\$7,671 59
Washington Aqueduct.....	4	17,857 07
Repairs of water-pipes and fire-plugs.....	5	1,785 88
Constructing, repairing, and maintaining bridges, District of Columbia.....	5	2,747 66
Agricultural Department, experimental garden.....	4	6,895 91
Agricultural Department, library.....	4	892 32
Agricultural Department, museum.....	3	450 39
Agricultural Department, laboratory.....	4	2,519 19
Agricultural Department, furniture, cases, &c.....	4	3,959 63
Agricultural Department, collecting statistics.....	6	11,749 11
Agricultural Department, purchase and distribution of valuable seeds.....	7	93,104 48
Commission to report on the cotton worm and Rocky Mountain locust.....	3	8,096 44
Investigating diseases of swine and other domestic animals.....	5	18,880 22
Investigating the history of insects injurious to agriculture.....	9	21,150 27
Machinery and experiments in the manufacture of sugar.....	5	19,788 73
Experiments in the culture of tea.....	4	7,651 54
Examination of wools and animal fibers.....	4	5,788 54
Report on forestry.....	6	5,224 84
Data respecting agricultural needs of arid regions, United States.....	1	2,823 25
Transportation, agricultural and mineral specimens to Atlanta, Ga.....	1	715 45
Building for Department of Agriculture.....	1	3,147 84
Preparation of receipts, expenditures, and appropriations of the government.....	12	6,545 47
Centennial celebration, Groton Heights.....	1	5,900 00
Centennial celebration, Yorktown.....	7	19,128 50
Yorktown Monument.....	2	3,587 90
Maps of the United States.....	3	11,999 75
Transportation of maps and reports to foreign countries.....	2	490 82
Distinctive paper for United States securities.....	9	36,027 39
Checks and certificates of deposit.....	23	13,684 10
Captured and abandoned property.....	1	1,125 61
Reform School, District of Columbia.....	5	48,922 88
Freedman's Hospital and Asylum.....	5	42,884 82
Government Hospital for the Insane, buildings, &c.....	5	26,114 85
Government Hospital for the Insane, current expenses.....	8	281,570 80
Columbia Institution for the Deaf and Dumb, buildings, &c.....	5	9,369 49
Columbia Institution for the Deaf and Dumb, current expenses.....	4	52,350 73
Columbia Hospital for Women.....	5	19,579 03
Howard University.....	4	10,255 00
Saint Ann's Infant Asylum.....	4	5,001 58
Children's Hospital.....	4	5,002 56
National Association for the Relief of Colored Women and Children.....	4	6,882 97
Women's Christian Association.....	4	5,184 60
Industrial Home School.....	6	12,097 17
Maryland Institution for the Instruction of the Blind.....	4	4,825 00
Miscellaneous.....	323	330,493 80
Transfers by warrant and counter-warrant.....	2	18,003 41
DISTRICT OF COLUMBIA ACCOUNTS.		
Refunding taxes.....	5	3,472 65
Washington redemption fund.....	5	1,930 05
Redemption of tax-lien certificates.....	12	4,172 81
Relief of the poor.....	8	11,377 62
Support and medical treatment of infirm poor.....	8	4,999 53
Employment of the poor.....	5	19,934 03
Relief of Thomas Lucas.....	1	2,741 89
Salaries and contingent expenses.....	47	111,933 58
Improvement and repairs.....	20	83,826 24
Washington Asylum.....	29	51,478 78
Georgetown Almshouse.....	21	2,926 70
Government Hospital for the Insane.....	23	104,751 25
Transportation of paupers and prisoners.....	24	5,254 23
Reform School.....	11	12,786 81
Public schools.....	14	483,862 44
Metropolitan police.....	33	379,472 30
Fire department.....	27	136,773 78
Courts.....	16	2,768 28
Streets.....	15	248,596 80
Health department.....	26	40,974 47
Miscellaneous and contingent expenses.....	23	45,703 06
Washington Asylum, building and grounds.....	8	8,200 00
Markets.....	20	14,763 76
Washington special-tax fund.....	5	11,972 44
Payment of the Linthicum loan.....	2	40,000 00
Water fund.....	12	94,589 71
Judgments.....	2	442 10
Industrial Home School.....	11	4,918 28
Constructing, repairing, and maintaining bridges.....	30	6,490 71
Total.....	20,802	1,025,640,807 75

Number of certificates recorded	15, 179
Number of letters recorded	4, 501
Judiciary emolument accounts registered and referred	538
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed	3, 568
Requisitions answered	1, 019

SUMMARY STATEMENT of the WORK of the OFFICE, as shown by the REPORTS of the various DIVISIONS and MISCELLANEOUS DESKS.

CUSTOMS DIVISION.

Comprising the accounts of Collectors of Customs for Receipts of Customs Revenue and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors for Receipts and Disbursements in connection with the Revenue-Cutter, Steamboat, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.

	Number of accounts.	Amount.
Receipts	7, 112	\$220, 357, 057 96
Disbursements	6, 320	13, 085, 141 82
Total	13, 432	233, 442, 199 78

JUDICIARY DIVISION.

Comprising the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.

	Number of accounts.	Amount.
Disbursements	5, 581	\$3, 913, 974 87

PUBLIC DEBT DIVISION.

Public Debt Division, comprising all Accounts for Payment of Interest on the Public Debt, both registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency Destroyed.

	Number of accounts.	Amount.
Interest accounts	155	\$68, 859, 590 69
Redemption accounts	141	212, 102, 092 04
Total	296	280, 961, 682 73

REPORT ON THE FINANCES.

WAREHOUSE AND BOND DIVISION.

STATEMENT of TRANSACTIONS in BONDED MERCHANDISE, as shown by ACCOUNTS ADJUSTED during the fiscal year ending June 30, 1882.

Number of accounts adjusted.....	1,155	
Number of reports of "No transactions" received, examined, and referred.....	526	
Balance of duties on merchandise in warehouse per last report.....		\$22,635,319 44
Duties on merchandise warehoused.....		58,954,624 04
Duties on merchandise rewarehoused.....		1,506,284 65
Duties on merchandise constructively warehoused.....		28,681,561 64
Increased and additional duties, &c.....		1,523,348 51
Total.....		113,301,138 28
Contra:		
Duties on merchandise withdrawn for consumption.....		\$64,869,899 40
Duties on merchandise withdrawn for transportation.....		4,565,048 16
Duties on merchandise withdrawn for exportation.....		27,092,954 44
Allowances for deficiencies, damage, &c.....		2,284,882 72
Duties on withdrawals for construction and repair of vessels.....		180,437 81
Duties on bonds delivered to district attorneys for prosecution.....		2,488 07
Balance of duties on merchandise in warehouse.....		14,305,427 68
Total.....		113,301,138 28

MISCELLANEOUS DESKS.

No. 1.—Comprising Accounts of Disbursing Clerks of the Departments for Salaries, Salary Accounts of the various Assistant Treasurers, and of the Congressional Library, Public Printer, and Executive Office, Accounts for Salaries of the Officers and Employees, House of Representatives, and the Accounts relating to the Coast Survey.

	Number of accounts.	Amount.
Disbursements.....	418	\$7,292,272 31

No. 2.—Comprising the Accounts of the Disbursing Clerks of the Departments for Contingent Expenses, Contingent Expenses of the House of Representatives and Assistant Treasurers, Accounts of the Bureau of Engraving and Printing, Geological Survey, National Board of Health, Reform School, New Building for State, War, and Navy Departments, and a very great Number of Miscellaneous Accounts. The accounts on this desk during the last fiscal year covered two hundred and one different appropriations.

	Number of accounts.	Amount.
Receipts.....	12	\$5,391 09
Disbursements.....	1,117	4,926,418 93
Total.....	1,129	4,931,810 02

No. 3.—*Comprising Accounts for Construction of Custom-Houses, Post-Offices, Court-Houses, and other Public Buildings; Accounts of Light-House Engineers and Inspectors; Accounts of the Public Printer; Steamboat Inspection and Life-Saving Service; the Accounts of the Government Hospital for the Insane, Columbia Hospital for Deaf and Dumb, and many Charitable Institutions.*

	Number of accounts.	Amount.
Receipts.....	33	\$1,067,678 07
Disbursements.....	2,790	8,194,051 31
Total.....	2,823	9,261,727 38

No. 4.—*Comprising the Account of the Treasurer of the United States for General Expenditures; the Salary and Mileage Accounts for the Senate and House of Representatives, and the Accounts for Contingent Expenses of the United States Senate.*

	Number of accounts.	Amount.
Receipts.....	5	\$604,560,683 14
Disbursements.....	60	556,870,691 14
Total.....	65	1,161,431,374 28

No. 5.—*Comprising the Accounts of Mints and Assay Offices; Salaries of the Civil List paid directly from the Treasury on First Auditor's Certificates, Captured and Abandoned Property Accounts; Accounts for the Legislative and Contingent Expenses of the United States Territories and Transportation of United States Securities.*

	Number of accounts.	Amount.
Receipts.....	31	\$147,666,663 13
Disbursements.....	2,444	146,805,275 25
Total.....	2,475	294,471,938 38

No. 6.—*Comprising the Accounts of the District of Columbia.*

	Number of accounts.	Amount.
Disbursements.....	465	\$1,941,114 39

No. 7.—*Under the Chief of the Warehouse and Bond Division, and Comprising Judgments of the Court of Claims, Outstanding Liabilities, Postal Requisitions, Transfer of Appropriations, &c.*

	Number of accounts.	Amount.
Disbursements.....	1,311	\$1,650,185 00

The foregoing exhibits and enumeration of the various accounts which have been examined during the year and the balances certified as by law

provided, show a further increase of clerical labor required over that shown in my report for fiscal year ended June 30, 1881, and this clearly indicates the necessity for an increase in the number of clerks assigned to this bureau.

In view of the fact that the official work of this office gradually increased for twenty years, as was shown in detail in official report of 1880, and the further fact that this increase of labor continued during the fiscal years 1881 and 1882, the necessity for greater clerical force is more clearly demonstrated.

The work for the fiscal year is unprecedented in the history of the bureau.

The increased number of appropriations for erection of public buildings and for miscellaneous purposes indicates larger requirements upon the office for the fiscal year ending June 30, 1883.

For the foregoing reasons, and for reasons stated more fully in my last report, I respectfully and earnestly ask for an additional chief of division and for at least three clerks of class three.

While I well know that *one additional clerk* beyond the necessities of the public service in any bureau or office is an injury to the service as well as a needless expenditure of the public moneys, I am convinced that the increase now asked grows out of a necessity pressing upon this office; and I would be derelict in duty should I not call attention to the condition of the work demanding additional clerical force.

In closing this report, I desire to commend the deputy auditor and the chiefs of divisions, through whose diligence, energy, and care the increased work of this bureau has been so promptly dispatched during the fiscal year.

I wish to renew to them and to the clerks and employes of this office expressions of esteem and confidence.

I am, most respectfully, your obedient servant,

R. M. REYNOLDS,
First Auditor.

REPORT OF THE SECOND AUDITOR.

297

REPORT OF THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, October 11, 1882.

SIR: In compliance with your request of the 6th ultimo, I have the honor to submit my report for the fiscal year ending June 30, 1882, showing the work performed during that period and the condition of the public business intrusted to my charge at the close of the year.

BOOKKEEPERS' DIVISION.

The following statement of amounts drawn from and repaid to the War Department appropriations on the books of this office, is furnished pursuant to the act of March 3, 1817 (section 283 of the Revised Statutes), which requires that the auditors charged with the examination of the accounts of the Department of War shall annually report to the Secretary of the Treasury the application of the money appropriated for that Department. To this statement are added the drafts and repayments on account of the appropriations for the Indian service, without which the record of the financial transactions of the office would be incomplete.

Appropriations.	Drafts.	Repayments.
<i>Under immediate control of the Secretary of War.</i>		
Artillery school at Fortress Monroe, Va.	\$5,007 70	\$7 70
Contingencies of the Army	26,768 50	203 83
Expenses of military convicts	6,415 80	
Publication of official records of the war of the rebellion	69,496 25	6 25
<i>Under control of the Commanding General.</i>		
Expenses of the Commanding General's office	2,500 00	35
<i>Under control of the Adjutant-General.</i>		
Collecting, drilling, and organizing volunteers	2,428 75	623 43
Contingencies of the Adjutant-General's Department	3,000 00	82 10
Draft and substitute fund		20 66
Expenses of recruiting	97,920 10	3,949 27
<i>Under control of the Quartermaster-General.</i>		
Clothing, camp and garrison equipage	109 31	4,529 14
<i>Under control of the Surgeon-General.</i>		
Appliances for disabled soldiers	1,000 00	
Artificial limbs	118,883 89	22,641 72
Medical and hospital department	229,115 86	14,377 67
Medical museum and library	10,000 00	
Trusses for disabled soldiers	10,000 00	

Appropriations.	Drafts.	Repayments.
<i>Under control of the Paymaster-General.</i>		
Bounty under the act of July 28, 1866	\$65,087 00	\$1,668 50
Bounty to volunteers and their widows and legal heirs	152,421 32	1,202 75
Bounty to the Fifteenth and Sixteenth Missouri Cavalry	99,600 00	
Collection and payment of bounty, &c., to colored soldiers and seamen	3,595 02	
Extra pay to officers and men who served in the war with Mexico	120 00	
General expenses	516,000 00	13,027 27
Mileage	220,088 96	1,701 57
Pay, &c., of the Army	11,766,592 16	311,492 60
Pay of the Military Academy	176,134 70	4,240 58
Pay of two and three year volunteers	73,295 99	5,327 72
Pay of volunteers (Mexican war)	87 50	16 04
Raising four additional regiments		1 17
<i>Under control of the Chief of Ordnance.</i>		
Armament of fortifications	294,645 92	624 23
Arming and equipping the militia	168,181 59	19,590 77
Allowance for reduction of wages under the eight-hour law		10 00
Benicia arsenal, Cal.	10,500 00	
Examinations of heavy ordnance and projectiles	10,365 55	
Manufacture of arms at national armories	300,000 00	
Ordnance service	110,000 00	10 79
Ordnance, ordnance stores and supplies	310,012 00	146 46
Ordnance material, proceeds of sales	91,687 00	26,729 42
Powder and projectiles (act March 3, 1881)	30,200 56	
Powder depot	50,000 00	
Repairs of arsenals	40,000 00	05
Rock Island arsenal	227,000 00	50
Rock Island bridge	9,600 00	
San Antonio arsenal	14,000 00	
Springfield arsenal	15,000 00	
Testing machine	10,000 00	15 00
Washington arsenal		15 35
Wharf at Sandy Hook, New Jersey	5,000 00	
<i>Miscellaneous.</i>		
Relief of Lewis A. Kent and H. B. Eastman	511 74	
Support of National Home for disabled volunteer soldiers	950,000 00	3,524 39
Support of the Soldiers' Home	76,142 70	71 50
Total drafts and repayments (War Department)	16,377,915 87	435,858 78
<i>Appropriations for the Indian service.</i>		
Buildings at agencies and repairs	20,188 08	2,611 94
Civilization fund (14 Statutes, 683)	125,036 40	30,188 99
Contingencies of the Indian Department	33,093 53	14,046 94
Expenses of Board of Indian Commissioners	1,355 00	405 61
Expenses of Ute Commission	4,947 78	510 99
Fulfilling treaties with Indian tribes	894,478 55	17,345 73
Fulfilling treaties with Indian tribes (proceeds of lands)	3,322,279 91	6,565 31
Gratuities and payments to Ute Indians	11,999 99	2,966 66
Incidental expenses of the Indian service	177,309 86	14,018 00
Interest on Indian trust funds, &c.	630,184 98	11,895 38
Pay of Indian agents	92,087 92	2,599 15
Pay of Indian inspectors	14,932 20	263 91
Pay of Indian police	72,323 07	1,350 94
Pay of interpreters	25,182 79	1,393 94
Payment of indemnity to Poncas	72,664 46	19 69
Payment to Flatheads	5,000 00	
Payment to North Carolina Cherokees	3,816 20	841 91
Payment to Osages for ceded lands	236,083 88	
Relief of Frank D. Yates and others	14,675 85	
Removal and support of Otoes and Missourias	38,180 10	1,163 61
Removal and support of confederated bands of Utes	84,524 78	19,371 95
Reservoir at headwaters of the Mississippi River	15,466 90	
Shawnee fund	4,883 62	
Support of schools, &c.	121,894 95	5,603 44
Support of various Indian tribes and bands	3,635,446 69	83,917 61
Telegraphing and purchase of Indian supplies	36,701 11	1,242 19
Transportation of Indian supplies	260,816 07	8,516 45
Traveling expenses of Indian inspectors	5,978 02	655 05
Vaccination of Indians	1,410 10	1 00
Miscellaneous items	1,789 28	840 33
Total drafts and repayments (Indian Department)	9,964,734 12	228,336 72

GENERAL BALANCE SHEET of APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury, July 1, 1881, to June 30, 1882.	\$16,377,915 87	\$0,964,734 12
To amount of transfer warrants issued to adjust appropriations.	5,173 62	371,565 82
To unexpended balances carried to the surplus fund	481,981 37	244,590 88
To aggregate amount of balances remaining to the credit of all appropriations on the books of this office, June 30, 1882.	1,478,536 60	11,503,569 72
Total	18,343,607 46	22,084,460 54
CREDIT.		
By balances to the credit of all appropriations, July 1, 1881.	1,155,295 24	9,707,893 76
By amount of repayments during the year	435,858 78	228,336 72
By amount of counter warrants issued to adjust appropriations	39,435 22	148,826 22
By amount of appropriation warrants issued during the year	16,713,018 22	11,999,403 84
Total	18,343,607 46	22,084,460 54

The balance of \$11,503,569.72 remaining to the credit of Indian appropriations, is made up as follows:

Indian trust funds deposited in the Treasury in lieu of investment under the act of April 1, 1880	\$8,740,859 14
Proceeds of Indian lands on deposit in the Treasury	1,248,241 83
Annual and permanent appropriations	1,514,468 75
Total	11,503,569 72

The amount of appropriation warrants issued on account of the Indian service consists of the following items:

Appropriations for the fiscal year 1882	\$4,625,343 80
Interest on investments, net proceeds of lands, &c	500,134 49
Amount received from sales of lands	575,006 48
Appropriations to supply urgent deficiencies	579,000 00
Amount received from redemption of bonds, &c	5,705,243 22
Appropriated by special act of relief	14,675 85
Total	11,999,403 84

The following is a summary of the work performed in the bookkeepers' division, incidental to keeping the accounts of the office:

Requisitions registered, journalized, and posted, 4,960; settlements recorded, journalized, and posted, 4,197; settlements made in the division chiefly to adjust and close accounts, 428; statements of balances, &c., furnished to settling clerks, 1,257; certificates of deposit listed and indexed, 1,078; repay requisitions prepared for the War and Interior Departments, 505; appropriation warrants recorded and posted, 45; official bonds of disbursing officers entered, 52; certificates of non-indebtedness issued in cases of officers, 416; and enlisted men, 913; letters written, 584; amount drawn from the Treasury on settlements made in this division, \$264,811.28.

PAYMASTERS' DIVISION.

	Paymasters' accounts.	Longevity claims.
On hand unexamined July 1, 1881	312	
Received during the year	588	1,120
Total	900	1,120
Audited and reported to the Second Comptroller	398	37
On hand not examined June 30, 1882	502	1,083

The amount involved in 398 disbursing accounts, 37 claims, and 339 miscellaneous settlements was \$10,938,144.98, as follows:

Amount disbursed by paymasters.....	\$10,674,983 91
Amount paid to officers of the United States Army under the decision of the Supreme Court in the matter of computing "longevity" pay.....	15,538 68
Amount paid to the Soldiers' Home.....	81,877 81
Amount transferred to the books of the Third Auditor's office on account of—	
Tobacco sold to soldiers	106,271 53
Stoppages for subsistence stores, &c.....	33,429 29
Charges on account of overpayments.....	9,920 48
Amount of overpayments refunded.....	4,495 79
Sundry charges and credits.....	11,627 49
Total	10,938,144 98

The service records of 233 officers have been re-examined to determine their pay status under the acts of June 13, 1878, and February 24, 1881.

The record of deposits by and repayment of deposits to enlisted men of the Regular Army, under the act of May 15, 1872, shows that 8,558 deposits were made, amounting to \$480,150.69, and that 6,673 deposits, amounting to \$399,032.32 were repaid to soldiers on their discharge from the service. During the four years that this record has been kept the deposits have aggregated \$1,762,280.24, and the repayments, inclusive of interest, \$1,127,293.73.

Letters received, 1,216; letters written, 2,776.

MISCELLANEOUS DIVISION.

Unsettled accounts on hand July 1, 1881	514
Received during the year from the Secretary of War, the Adjutant-General, Surgeon-General, and Chief of Ordnance	1,869
Total	2,383
Accounts settled during the year.....	1,889
Remaining on hand June 30, 1882.....	494

The amount of disbursements allowed in the settlement of accounts was \$3,937,981.30, under the following appropriations:

Arming and equipping the militia, armament of fortifications, manufacture of arms at national armories, ordnance, ordnance stores and supplies, ordnance service and other appropriations of the Ordnance Department.....	\$1,755,179 65
Medical and hospital department, artificial limbs, medical museum and library, and other appropriations of the Medical Department.....	455,895 10
Regular and volunteer recruiting, claims for repayment of local bounty, accounts for payment of arrear of pay and bounty to colored soldiers, &c.....	369,163 54
Contingencies of the Army, expenses of military convicts, publication of Official Records of the War of the Rebellion, contingencies of the Adjutant-General's Department, artillery school at Fortress Monroe, expenses of Commanding General's office, &c.....	112,384 41
Support of National Home for Disabled Volunteer Soldiers.....	1,245,358 60
Total	3,937,981 30

The work of compiling the pay record of officers of the Regular Army and volunteer force has progressed rapidly, 109,611 payments having been entered during the year. Incidentally twenty-seven double payments to volunteer soldiers were discovered and reported for collection. A comprehensive index to this voluminous record has been completed and has proved of great assistance to the many clerks whose work necessitates constant reference to it. Letters written, 2,755.

INDIAN DIVISION.

The work done in this division is shown by the following statement:

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1881.....	24	331	60
Received during the year.....	958	558	3, 009
Total.....	982	889	3, 129
Settled during the year.....	797	513	3, 026
On hand June 30, 1882.....	185	376	103

The amount disbursed was \$6,154,440.83, as follows:

Expended by Indian agents and other disbursing officers, and allowed by this office.....	\$1, 813, 752 12
Amount paid by Treasury drafts in settlement of 3,026 claims of contractors and others for supplies and services	4, 340, 688 71
Total disbursements	6, 154, 440 83

Sixty-three transcripts of Indian agents' accounts have been forwarded to the Second Comptroller for transmittal to the Department of Justice in order that suits may be entered against the agents and their sureties. The balances declared to be due the United States in these sixty-three cases amount to more than \$1,000,000, and consist to a great extent of items disallowed by the accounting officers for reasons not necessarily incompatible with the personal integrity of the agents to be sued.

During last year the sum of \$6,783.06 was recovered by suit and otherwise in full settlement of the accounts of certain agents no longer in commission. Letters written, 4,834.

PAY AND BOUNTY DIVISION.

This division is charged with the settlement of all claims for bounty and arrears of pay, except such claims as are filed by officers of the Army, still in service, for increased longevity allowance under the recent decision of the United States Supreme Court—these claims having been assigned to the Paymasters' Division. As will be seen by the subjoined tabular statements, fair progress has been made in the examination and settlement of claims during the past year:

Examining Branch.

Classes of claims.	Claims pending July 1, 1881.	New claims received.	Sent to settling branch.	Disallowed.	Referred to other offices.	Claims pending June 30, 1882.
<i>White soldiers.</i>						
Commissioned officers.....	1, 357	1, 023	175	178	22	2, 005
Enlisted men, subsequent to April, 1861—arrears of pay and all bounties.....	23, 940	8, 160	2, 328	7, 867	2, 243	19, 662
Claims for pay prior to April, 1861.....	177	216	38	123	5	227
Claims of Army laundresses, sutlers, tailors, &c.....	53	40	29	9	.....	55
<i>Colored soldiers.</i>						
Arrears of pay and bounty	6, 153	3, 230	864	1, 342	86	7, 091
Total	31, 680	12, 669	3, 434	9, 519	2, 356	29, 040

Settling Branch.

Classes of claims.	Claims pending July 1, 1881.	Received from examining branch.	Claims settled and allowed.	Claims disallowed.	Referred to other offices.	Claims pending June 30, 1882.
<i>White soldiers.</i>						
Commissioned officers	950	2,521	2,466	45	75	885
Enlisted men, subsequent to April, 1861—arrears of pay and all bounties		38	38			
Claims for pay prior to April, 1861		29	29			
Claims of Army laundresses, sutlers, tailors, &c.						
<i>Colored soldiers.</i>						
Arrears of pay and bounty	117	846	838	10	21	94
Total	1,067	3,434	3,371	55	96	979

The claims settled and allowed averaged a fraction more than \$132.68 each, the total amount being \$447,267.10. The claims disallowed amounted to upward of one million dollars. Letters written, 78,114.

DIVISION FOR THE INVESTIGATION OF FRAUD.

On July 1, 1881, 7,823 cases remained on hand; 380 new cases have been received during the year, making a total of 8,203 before the division. Of these, 6,135 were examined and partially investigated; 1,317 were finally disposed of, and 6,886 remain on hand for further action. The cases not disposed of are as follows:

Unsettled claims:	
White soldiers	432
Colored soldiers	1,584
	<hr/> 2,016
Settled claims:	
White soldiers	734
Colored soldiers	3,779
	<hr/> 4,513
Double payments to officers	357
Total	<hr/> 6,886

The sum of \$4,311.66 has been recovered by suit and otherwise, and deposited in the Treasury; judgments amounting to \$2,002.46 have been obtained, but are not yet satisfied; \$1,242.20 has been secured to claimants from persons unlawfully withholding it, and \$226 has been returned to the Treasury by the Pay Department in cases of colored soldiers.

Abstracts of material facts have been made in 478 cases; 40 cases were prepared for suit and criminal prosecution and transmitted to the Department of Justice, and 5,655 letters were written.

I would again invite attention to a matter that has been referred to in half a dozen annual reports, namely: The necessity for some act on the part of Congress looking to an adjustment of the claims of those colored soldiers who allege that they were defrauded out of their arrears of pay and bounty by the subordinate agents of the late Freedmen's Bureau.

PROPERTY DIVISION.

The work of this division is now confined to the examination and settlement of the quarterly returns of clothing, camp and garrison equipment, rendered by all officers of the Army who are responsible for that description of property. These returns, by which upward of one million dollars worth of property is accounted for annually, are not examined by any other accounting officer, so that the action of this office is final.

On July 1, 1881, 6,241 returns were on hand unsettled; 3,569 have since been received; 4,652 have been examined, and 4,132 have been settled, leaving 5,678 on hand June 30, 1882. Charges amounting to \$4,178.84 have been made against officers for property not satisfactorily accounted for, and \$1,235.81 has been collected on that account. Letters written, 2,419; letters recorded, 906.

DIVISION OF INQUIRIES AND REPLIES.

In addition to the 12,937 inquiries from various bureaus which have been answered during the year, as shown by the subjoined statement, the following miscellaneous work was performed in this division: 412 rolls and vouchers copied and verified; 3,097 accounts-current, affidavits, abstracts, certificates of disability, final statements, furloughs, general orders, letters, statements of differences, &c., copied for the office; 13,790 descriptive lists briefed and filed; 3,557 signatures compared, and 4,131 letters written.

Overpayments amounting to \$8,696.50 have been discovered and reported for collection, and the sum of \$968.82 on account of overpayments previously reported has been recovered and repaid to the appropriations from which the money was drawn.

Office making inquiry.	On hand July 1, 1881.	Received.	Answered.	On hand June 30, 1882.
Adjutant-General	2, 786	4, 962	7, 324	424
Quartermaster-General	67	272	323	11
Commissary-General	93	1, 796	1, 885	4
Commissioner of Pensions	818	1, 073	1, 866	25
Third Auditor	203	627	753	47
Miscellaneous	3	751	751	3
Total	3, 970	9, 481	12, 937	514

DIVISION OF CORRESPONDENCE AND RECORD.

Letters received, 23,069; letters written, 18,990; letters referred to other offices, 598; letters recorded and indexed, 1,040; letters returned uncalled for, 354; claims received, briefed, and registered, 16,213; miscellaneous vouchers received, stamped, and distributed, 75,081; letters containing additional evidence to perfect suspended claims briefed and registered, 13,371; pay and bounty certificates examined, registered and mailed, 4,236; pay and bounty certificates examined, registered and sent to the Pay Department, 3,859; reports calling for requisitions sent to the Secretary of War, 465; miscellaneous cases disposed of, 5,869.

ARCHIVES DIVISION.

The increased and much-needed accommodation provided for the files of the office, to which reference was made in last year's report, has been

taken advantage of to as great an extent as possible. Between three and four million muster and pay rolls and other important and valuable vouchers have been placed in permanent boxes and rearranged with a view, first, to their preservation; secondly, to facility of reference; and thirdly, to economy in space. Incidental to this work it was necessary to examine and verify 1,820,285 vouchers; to stencil 7,331 file-boxes with the number, date, &c., of the settlements, and to brief 6,268 boxes, so as to clearly indicate the character of the vouchers therein contained. The regular business of the division is shown by the following statement:

Paymasters' accounts received from the Pay Department	519
Confirmed settlements received from the Second Comptroller, entered, indexed, and filed: Paymasters', 107; Indian, 2,393; miscellaneous, 1,017.....	3,517
Miscellaneous accounts withdrawn for reference and returned to the files..	1,768
Vouchers withdrawn from the files for use in the settlement of accounts and claims and for repairs.....	29,657
Vouchers returned to files	43,958
Vouchers briefed.....	60,237
Mutilated and worn vouchers repaired and returned to the files	15,090
Number of pages copied	2,797
Letters written.....	319

RECAPITULATION.

Number of accounts and claims of all kinds on hand July 1, 1881, including 5,812 renewed applications for arrears of pay and bounty...	40,229
Number of accounts and claims received during the year	24,400
Total	64,629
Number disposed of, including rejected and referred claims for pay and bounty	26,189
Number of accounts and claims on hand June 30, 1882	38,440
Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers	\$26,342,649 99
Less repayments of unexpended balances, &c.....	664,195 50
Net amount paid out.....	25,678,454 49
Total number of letters written	120,580
Average number of clerks employed.....	145

PROCEEDS OF INDIAN LABOR.

For several years past questions have arisen from time to time, in the settlement of Indian agents' accounts, as to the proper disposition of moneys derived from the product of Indian labor, pasturage on Indian lands, &c. In June, 1876, the matter was referred to the First Comptroller (Hon. R. W. Taylor), who said: "In my opinion, receipts for the product of labor of Indians and for use and occupancy of their lands are not public moneys, within the meaning of section 3,618 of the Revised Statutes, which are to be covered into the Treasury as miscellaneous receipts. If such moneys should be covered into the Treasury they cannot be withdrawn except on appropriations made by law. While it is probable such moneys may, under the direction of the Department of the Interior, be expended for the benefit of the Indians, I am not aware of any law which provides for it. If the Secretary of the Interior should deem it proper, I think Congress would direct the mode of expenditure." The Secretary of the Treasury concurred in this view and recom-

mended to the Secretary of the Interior that Congress be requested to authorize the deposit of such funds to the credit of an appropriation for the benefit of the particular tribe or band of Indians entitled thereto. On October 18, 1876, the Secretary of the Interior wrote as follows to the Commissioner of Indian Affairs: "The money may be expended under your personal direction, but, as a rule, when the money is received for the sale of produce, the result of the labor of any individual Indian, it should be expended for his sole benefit, and if of any considerable number less than a band it should be expended for their benefit, so that in all cases the Indian shall receive the benefit of his or her personal industry." In 1880 the Second Comptroller and Second Auditor agreed that in the settlement of Indian agents' accounts all such moneys should be charged and credited under the special caption of "Indian moneys—proceeds of labor, &c."

There can be no doubt as to the justice and equity of treating these moneys in the manner indicated above, but it needs the authority of law, and to that end I suggest that the subject be brought to the attention of Congress.

MILEAGE OF ARMY OFFICERS.

Under section 1273 of the Revised Statutes, as amended by the act of July 26, 1876 (19 Stat., 100), officers of the Army traveling under orders, without troops, are allowed eight cents per mile, provided they have not been furnished with transportation in kind by the United States. I suggest that the law be further amended so that mileage shall not be allowed when an officer travels on a free pass. Officers of the Treasury and Interior Departments, and I presume of all other Executive Departments who present accounts for traveling expenses, are required to make affidavit that "no part of the travel has been under any free pass on any railway, steamboat, or other conveyance." It is neither just nor reasonable that officers of the Army should be paid eight cents per mile while traveling on free passes. In such cases they should be placed on equality with the civil officers of the United States, and should be reimbursed to the extent of their actual and necessary expenses, and no more. In analogy to what is demanded, under oath, from Treasury and Interior Department officials, Army officers should be required to certify on honor that charges for traveling expenses were actually paid or incurred, and that no part of the travel for which they claim mileage was made on a free pass on any railway, steamboat, or other conveyance.

THE SOLDIERS' HOME.

By section 4818 of the Revised Statutes all forfeitures on account of desertion and all moneys belonging to the estates of deceased soldiers, remaining unclaimed for three years subsequent to the death of such soldiers, are set apart and appropriated for the support of the Soldiers' Home. I find that twenty-one years' arrearages are due said Home on account of moneys forfeited by those deserters from the regular Army who were never heard of after desertion. With a few trifling exceptions the accounts of such deserters have not been settled. When the men were dropped from the rolls of the Army such data as were necessary to an adjustment of their pay accounts were entered on the muster-rolls, and there the matter ended. There is also a large sum due the Home on account of unclaimed money belonging to the estates of soldiers

who died prior to July 1, 1879. The aggregate amount payable to the Home from these two sources is estimated at upward of one million dollars. It is clearly the duty of the accounting officers of the Treasury Department to adjust and settle the accounts of deceased soldiers and deserters so that the Home may receive what the law has set apart and appropriated for its support, but the necessary clerical force is lacking. I estimate that it would take six experienced clerks five years in this office, and a proportionate number for the same period in the Second Comptroller's Office, to bring the work up to date.

In view of all the circumstances, and considering especially the length of time that the Soldiers' Home has been deprived of a portion of its legitimate income, I venture to suggest a plan by which an equitable settlement between the United States and the Home can be arrived at without the expense and delay of examining and adjusting the pay accounts of deceased soldiers and deserters, namely: That Congress shall appropriate a reasonable amount, say one million dollars, to be deposited in the Treasury in accordance with the provisions of section 8 of Senate bill No. 1821, prescribing regulations for the Soldiers' Home, and now pending in Congress; said amount to be accepted by the Home in full discharge of all obligations on the part of the United States, under section 4818 of the Revised Statutes, up to and including June 30, 1879.

A STATUTE OF LIMITATION NEEDED.

Adverting to the remarks in my last annual report in regard to a statute of limitation, I again invite attention to the subject as one that calls for early and favorable consideration. There exists a continually increasing necessity for such a law. It is required, not that the payment of just debts may be evaded, but that the public treasury may be protected from unscrupulous claimants and from the vexatious demands of persons who, having received all they are entitled to, make new applications in the hope, apparently, that something in their favor may "turn up" on a re-examination of their claims, or that the evidence of former payment may not have been preserved. Of the claims growing out of the war of the rebellion only a small percentage of those last presented possess either merit or validity, and that percentage is diminishing with the lapse of time, while the labor of examination and investigation is materially increasing. A statute of limitation that would bar and preclude from settlement all claims growing out of the late war not presented within two years from the date of the enactment, and all other claims not presented within six years from the time they accrued would, I believe, be regarded with favor by all the accounting officers of the Treasury Department. Without such a statute no child now living will ever see the day when the presentation for payment by the government of claims of the class first mentioned will have ceased.

CONDITION OF THE PUBLIC BUSINESS.

The condition of the public business intrusted to my charge is shown by the following comparative statement of accounts and claims received, disposed of, and remaining on hand in the fiscal years 1881 and 1882:

Description of accounts, &c.	FISCAL YEAR 1881.			FISCAL YEAR 1882.		
	Number of accounts and claims.			Number of accounts and claims.		
	Received.	Disposed of.	On hand, June 30.	Received.	Disposed of.	On hand, June 30.
<i>Disbursing accounts.</i>						
Army paymasters	601	419	312	588	398	502
Recruiting, medical, ordnance, and miscellaneous ..	1, 732	1, 664	514	1, 869	1, 889	494
Indian agents	847	1, 166	24	958	797	185
Total disbursing accounts ..	3, 180	3, 249	850	3, 415	3, 084	1, 181
<i>Claims.</i>						
Arrears of pay and bounty ..	8, 682	9, 110	32, 747	13, 789	15, 434	31, 102
Indian	3, 052	3, 140	60	3, 069	3, 026	103
Total claims	11, 734	12, 250	32, 807	16, 858	18, 460	31, 205
<i>Property accounts.</i>						
Clothing, camp and garrison equipage	3, 649	4, 969	6, 241	3, 569	4, 132	5, 678
Indian	354	372	331	558	513	376
Total property accounts ..	4, 003	5, 341	6, 572	4, 127	4, 645	6, 054
Aggregate	18, 917	20, 840	40, 229	24, 400	26, 189	38, 440

It will be seen by the foregoing statement that, as compared with last year's record, there was an increase of 5,483 in the number of accounts and claims received, and of 5,349 in the number disposed of; and a decrease of 1,789 in the number on hand. While the business of the office is thus shown to be in a satisfactory condition in the aggregate, the state of disbursing accounts calls for some explanation. The recruiting, medical, ordnance, and miscellaneous disbursing accounts are promptly rendered to this office and are settled with sufficient dispatch to prevent accumulation. The accounts of Indian agents have temporarily accumulated, there being 185 on hand June 30, 1882, against 24 on hand June 30, 1881. This increase is accounted for by the fact that an unusually large number was received from the Indian Office too late to be taken up for settlement before the close of the fiscal year. The accounts of paymasters have unavoidably accumulated since June 30, 1880, on which date only 130 remained unexamined. On June 30, 1881, the number had increased to 312, and on June 30, 1882, it had still further increased to 502. This increase is due to two causes, namely, the insufficient clerical force of the paymasters' division, and the complex nature of the accounts, which now consist, not only of the ordinary bi-monthly muster and pay-rolls of companies and detachments, final payments to discharged soldiers, and monthly pay accounts of commissioned officers, but also of mileage accounts and vouchers for telegrams, expenses of witnesses before courts-martial, &c. The proper examination of mileage and telegram accounts adds very materially to the work of the auditing clerks. The delay in the settlement of paymasters' accounts now averages two years, so that a paymaster does not know how he stands officially on the books of the Treasury Department until two years after he has rendered his accounts, neither does the Treasury Department know until after the same lapse of time whether the paymaster has properly accounted for the large sums of money advanced to him for disbursement. The law requires that "the Secretary of the Treasury shall cause all accounts of the expenditure of public money to be settled within each fiscal year" (section 250 Revised Statutes), and it would seem to be due to the paymaster and the sureties on his official bond as

well as to the United States, that some measure should be adopted which will enable the accounting officers to settle these accounts within the time prescribed by the statutes. The following case is given as a fair sample of the delay that occurs in the three offices through which an Army paymaster's accounts pass after leaving his hands:

STATEMENT showing DELAY in SETTLING a PAYMASTER'S ACCOUNTS.

Date of accounts.	Received in the Paymaster-General's office.	Received in the Second Auditor's office.	Remarks.
July and Aug., 1879.	November 7, 1879	March 12, 1880 ..	Examined in Second Auditor's office and sent to Second Comptroller for revision, April 27, 1881. Revised in Second Comptroller's office and returned to Second Auditor to be stated, October 12, 1881. Stated by Second Auditor November 10, 1881. Certified by Second Comptroller, January 13, 1882.
Sept. and Oct., 1879.	November 17, 1879	March 25, 1880 ..	
Nov. and Dec., 1879.	January 13, 1880	June 14, 1880	
January, 1880	February 16, 1880	July 3, 1880	
February, 1880	March 15, 1880	July 27, 1880	
March, 1880	May 11, 1880	August 25, 1880 ..	
April, 1880	May 15, 1880	August 25, 1880 ..	
May and June, 1880.	July 14, 1880	October 2, 1880 ..	

The average delay in each office was as follows: Paymaster-General's office, $3\frac{3}{4}$ months; Second Auditor's office, $10\frac{5}{8}$ months; Second Comptroller's office, $7\frac{1}{2}$ months.

The comparatively slight progress that has been made toward clearing off accumulated work is chiefly attributable to the repeated demands upon this office for clerks to assist in other bureaus of the Department. Emergencies will continue to arise when the power given to the head of a Department by section 166 of the Revised Statutes to alter the distribution of the clerks allowed by law and detail clerks credited to one bureau for service in another must be exercised. At one time, in consequence of an unusual amount of labor suddenly imposed upon the Loan Division and Register's office, no less than sixteen clerks on the pay-rolls of this office were detailed for work elsewhere. At the present time five are so absent, and the average for the last fiscal year was at least five. All these were experienced and efficient clerks, for such are always asked for, and none others taken or received.

While the clerical force was nominally the same, 5,349 more accounts and claims were disposed of than during the preceding year, and the number unsettled diminished by 1,789. The additional work of five efficient and experienced clerks would have largely increased these figures. No bureau of the department needs more than this the entire force accorded to it by law. Of the 38,440 unsettled accounts and claims, a very large proportion has been pending more than five years. It is not surprising, then, that claimants become importunate and not unfrequently abusive in their correspondence. They are entitled to a settlement, and it is extremely difficult to give a satisfactory reason for the delay. At the present time, so far as I am aware, there is no extraordinary demand upon any of the bureaus of the Treasury Department, and if more clerical force is needed it should be supplied by legislation. The business of this office is pressing. It has never to my knowledge had any assistance from other bureaus; certainly not without according an equivalent by an exchange, and it is fairly entitled to its legal complement of clerks.

The facts herein set forth as to the work performed during the year are sufficiently indicative of the faithfulness and efficiency of the clerical force of the bureau.

Very respectfully,

O. FERRISS, *Auditor.*

The Hon. SECRETARY OF THE TREASURY.

REPORT OF THE THIRD AUDITOR.

311

REPORT OF THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., October 30, 1882.

SIR: I have the honor to transmit herewith report of the operations of this office for the fiscal year ended June 30, 1882. The following statement shows, in tabular form, the number and amount of accounts and claims remaining on hand unsettled at the close of the last fiscal year, the number received and audited, and the number and amount of accounts and claims remaining unsettled June 30, 1882, viz:

REPORT of BUSINESS TRANSACTED in the fiscal year ended June 30, 1882.

Description of accounts.	Number of accounts remaining on hand June 30, 1881.	Number of accounts received in fiscal year ended June 30, 1882.	Number of accounts settled in fiscal year ended June 30, 1882.		Number of accounts unsettled June 30, 1882.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermasters' money.....	422	2,991	2,650	\$12,517,962 77	763	\$1,972,292 64
Quartermasters' property.....	1,079	3,192	3,488	.....	783	.....
Commissaries' money.....	532	1,924	1,494	3,796,079 34	962	1,230,191 51
Pension agents' money.....	253	455	416	37,528,064 66	292	50,472,491 48
Engineers' money.....	58	192	219	8,221,812 41	31	4,826,589 08
Signal officers' money.....	68	118	.....	.....	186	664,964 13
Signal officers' property.....	191	866	2	.....	1,055	.....
Claims for horses lost.....	4,791	454	441	61,147 83	4,804	868,513 08
Claims for steamboats destroyed.....	71	1	2	50,000 00	70	672,903 87
Oregon war claims.....	688	38	36	5,321 82	690	6,047 25
Miscellaneous claims.....	13,299	3,614	3,398	2,780,365 08	13,515	9,312,165 13
State war claims.....	13	1	4	514,320 42	10	4,345,020 12
Total	21,465	13,846	12,150	65,475,074 33	23,161	74,371,178 29

BOOKKEEPER'S DIVISION.

The duty devolving upon this division is to keep the appropriation and money accounts of disbursing officers, which are settled in this office.

The annexed statement shows the amount drawn out of certain of its appropriation accounts, and also the repayments made through this office into the Treasury, and is a full exhibit of its financial operations during the fiscal year:

STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE during the fiscal year ended June 30, 1882.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers involving no expenditure from the Treasury.	Total.
Number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury in favor of sundry persons, 3,661, amounting to \$90,937,569.46, paid in the manner herein set forth and out of the following appropriations, viz:				
Regular supplies, Quartermaster's Department.	\$3, 599, 251 10	\$18, 799 62	\$249 22	\$3, 618, 299 94
Incidental expenses, Quartermaster's Department.	982, 065 93	17, 246 13	60 34	999, 372 40
Barracks and quarters, Quartermaster's Department.	877, 813 78	15, 391 83	145 96	893, 351 57
Army transportation, Quartermaster's Department.	4, 105, 476 15	238, 265 30	828 16	4, 344, 569 61
Army transportation (Pacific railroads).		811, 054 23	18 05	811, 072 28
National cemeteries.	100, 552 03			100, 552 03
Pay of superintendents of national cemeteries.	57, 918 65	167 00		58, 085 65
Clothing, camp and garrison equipage.	1, 239, 025 28	4, 425 02	43 63	1, 243, 493 93
Observation and report of storms.	375, 040 53			375, 040 53
Signal Service.	10, 500 00			10, 500 00
Observation and exploration in Arctic Seas.	25, 000 00			25, 000 00
Construction, maintenance, and repair of military telegraph lines.	75, 042 25			75, 042 25
Constructing jetties, &c., at South Pass, Mississippi River.		175, 000 00		175, 000 00
Construction and repairs of hospitals.	76, 348 95			76, 348 95
Headstones for graves of soldiers in private cemeteries.	40, 000 00			40, 000 00
Cavalry and artillery horses.	202, 674 74	37 50	379 23	203, 091 47
Fifty per centum of arrears of Army transportation due certain land-grant railroads.		178, 179 18		178, 179 18
Surveys and reconnaissances in military divisions and departments.	810 00			810 00
Ringgold Barracks.	29 19			29 19
Buildings for military headquarters at Fort Snelling, Minn.	45, 000 00			45, 000 00
Buildings for military headquarters at San Antonio, Tex.	64, 000 00			64, 000 00
Macadamized road from Vicksburg to the national cemetery, Mississippi.	10, 000 00			10, 000 00
Road from Chattanooga to the national cemetery, Tennessee.	5, 000 00			5, 000 00
Military road near the Musselshell River, Montana.	55, 705 84			55, 705 84
Road from Fort Scott to the national cemetery, Kansas.	5, 500 00			5, 500 00
Military post near northern boundary of Montana.	45, 000 00			45, 000 00
Carriage-way from New Market street to the United States military depot, Jeffersonville, Ind.	4, 000 00			4, 000 00
Buildings for military quarters at Fort Leavenworth, Kans.	30, 000 00			30, 000 00
Transportation and distribution of rations and supplies to the sufferers by overflow of Mississippi River.	15, 319 47			15, 319 47
Claims for quartermasters' stores, &c., act July 4, 1864.		276, 777 54		276, 777 54
Claims for loyal citizens, &c.		255 00		255 00
Awards for quartermasters' stores taken by the Army in Tennessee.		667 40		667 40
Payment to the city of Port Huron proceeds of sale of part of Fort Gratiot Military Reservation.		19, 966 31		19, 966 31
Capture of Jefferson Davis.		293 00		293 00
Sundry engineer appropriations.	11, 881, 528 72	142 92	3, 555 87	11, 885, 227 51

STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE, &c.—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers involving no expenditure from the Treasury.	Total.
Subsistence of the Army	\$2,390,890 00	\$36,143 83	\$28 50	\$2,427,062 33
Support of military prison at Fort Leavenworth, Kans.	62,461 17			62,461 17
Lost horses, &c., act March 3, 1849.		565 00		565 00
Rations for relief of persons rendered destitute by overflow of Mississippi River	349,958 88			349,958 88
Pensions of the Army	62,402,255 00	4,175 66		62,406,430 66
Support of Bureau of Refugees, Freedmen, &c.			540 37	540 37
Total	89,134,167 66	1,797,552 47	5,849 33	90,937,569 46

The number of credit and counter requisitions drawn by the Secretaries of War and Interior on sundry persons in favor of the Treasurer of the United States is 1,522, on which repayments into the Treasury have been made through the Third Auditor's Office during the fiscal year ended June 30, 1882, as follows:

Deposits	\$2,239,586 97
Transfer accounts	164,530 54
Total	2,404,117 51

QUARTERMASTERS' DIVISION.

The accounts of quartermasters cover a wide range of money and property responsibility. The former embraces disbursements for barracks and quarters, hospitals, storehouses, offices, stables, and transportation of Army supplies, the purchase of Army clothing, camp and garrison equipage, cavalry and artillery horses, fuel, forage, straw, material for bedding, and stationery; payment of hired men and of "per diem" to extra duty men; expenses incurred in the pursuit and apprehension of deserters; for the burial of officers and soldiers, for hired escorts, expresses, interpreters, spies, and guides; for veterinary surgeons and medicines for horses, for supplying posts with water, and for all other proper and authorized outlays connected with the movements and operations of the Army not expressly assigned to any other department. Property purchased with the funds of the Quartermaster's Department is accounted for upon "returns" transmitted through the Quartermaster-General to this office (with the exception of "returns of clothing, camp and garrison equipage," which come under the supervision of the Second Auditor), showing that the disposition made of it is in accordance with law and Army regulations.

REPORT of the QUARTERMASTERS' DIVISION for the fiscal year ended June 30, 1882.

	Money accounts.		Property returns.	Supplemental settlements.	
	Number.	Amount.		Money.	Amount.
On hand per last report	422	\$2,554,626 96	1,079		
Received during the fiscal year	2,991	11,935,628 45	3,192	261	\$106,242 73
Total	3,413	14,490,255 41	4,271	261	106,242 73
Reported during the fiscal year	2,650	12,517,962 77	3,488	261	106,242 73
Remaining unsettled	763	1,972,292 64	783		
Total	3,413	14,490,255 41	4,271	261	106,242 73

REPORT of the QUARTERMASTER'S DIVISION, &c.—Continued.

	Signal accounts.			Total.	
	Property.	Money.	Amount.	Number.	Amount.
On hand per last report.....	191	68	\$182,969 93	1,760	\$2,737,596 89
Received during the fiscal year.....	866	118	481,994 22	7,428	12,523,865 40
Total.....	1,057	186	664,964 15	9,188	15,261,462 29
Reported during the fiscal year.....	2			6,401	12,624,205 50
Remaining unsettled.....	1,055	186	664,964 15	2,787	2,637,256 79
Total.....	1,057	186	664,964 15	9,188	15,261,462 29

Number of letters written, 4,463; number of clerks employed, 19; number of vouchers examined, 249,005; number of pages of manuscript written, 6,539.

SUBSISTENCE DIVISION.

The subsistence division examines the accounts of all commissaries and acting commissaries in the Army, whose duties are to purchase the provisions and stores necessary for its subsistence, and see to their proper distribution. These commissaries render monthly money accounts, with proper vouchers for disbursements of the funds intrusted to them, together with a provision-return, showing the disposition of provisions and stores purchased or derived from other sources. These accounts are received through the Commissary-General of Subsistence, and are examined and audited in this division. The money accounts and vouchers, together with a certified statement of the result of said examinations, are then referred to the Second Comptroller of the Treasury for revision. Upon their return from the Comptroller, with the settlement approved, the officers are notified of the result, and called upon to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with the papers belonging thereto, are then placed in the settled files for future reference, and remain permanently in the custody of this office. The engineer branch is engaged in the examination of the accounts of officers and agents of the Engineer Department, who, under the direction of the Chief of Engineers of the Army (except the Superintendent of the Military Academy at West Point, whose disbursements are directed by the Inspector-General), disburse moneys out of the various appropriations, now 248 in number, made from time to time by Congress for works of a public nature, which may be classed under the following heads, viz: The purchase of sites and materials for and construction and repairs of the various fortifications throughout the United States; construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field; surveys on the Atlantic and Pacific coasts; examination and surveys of the northern and western lakes and rivers; construction and repairs of breakwaters; repairs and improvement of harbors, both on sea and lake coasts; improvement of rivers, and purchase of snag and dredge boats for the same; and the expenses of the Military Academy at West Point.

The transactions of the subsistence and engineer branches for the fiscal year are shown by the following statement, viz:

	Subsistence accounts.		Engineer accounts.	
	Number.	Amount.	Number.	Amount.
On hand per last report, June 30, 1881.....	532	\$1,221,500 58	58	\$3,354,209 96
Received during the fiscal year	1,924	3,804,770 27	192	9,694,191 59
Total	2,456	5,026,270 85	250	13,048,401 49
Reported during the fiscal year.....	1,494	3,796,079 34	219	8,221,812 41
Remaining on hand June 30, 1882	962	1,230,191 51	31	4,826,589 08

Number of vouchers examined, 158,538; number of letters written, 2,018; number of differences written, 1,015; number of calls answered, 956; number of clerks employed, 9.

CLAIMS DIVISION.

This division has the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department, and growing out of the purchase or appropriation of supplies and stores for the Army; the purchase, hire, or appropriation of water craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the Army; the occupation of real estate for camps, barracks, hospitals, fortifications, &c.; the hire of employes, mileage, courts-martial fees, traveling expenses, commutations, &c.; claims for compensation for vessels, railroad cars, engines, &c., lost in the military service; claims growing out of the Oregon and Washington war of 1855 and 1856 and other Indian wars; claims of various descriptions under special acts of Congress, and claims not otherwise assigned for adjudication.

MISCELLANEOUS CLAIMS for fiscal year 1881-'82.

	Miscellaneous claims.		
	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1881.....	13,299	a\$8,889,432 05	.....
Received during the year.....	3,614	b3,203,098 16	.....
Total	16,913	12,092,530 21	.....
Disposed of during the year.....	3,398	c2,780,365 08	\$2,041,775 98
On hand June 30, 1882	13,515	d9,312,165 13	.....

a This is the amount claimed in 11,644 cases, the amount claimed in the other 1,655 cases not being stated.

b This is the amount claimed in 3,473 cases, the amount claimed in the other 141 cases not being stated.

c This is the amount claimed in 3,249 cases, the amount claimed in the other 149 cases not being stated.

d This is the amount claimed in 11,868 cases, the amount claimed in the other 1,647 cases not being stated.

MISCELLANEOUS CLAIMS for fiscal year 1881-'82—Continued.

	Oregon and Washington Indian war claims, 1855-'56.			Lost vessels, &c., under act of March 3, 1849.		
	Number.	Amount claimed.	Amount allowed.	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1881	688	\$6,398 52	.....	71	\$722,728 87	.....
Received during the year	38	\$4,970 55	.....	1	175 00	.....
Total	726	11,369 07	.....	72	722,903 87	.....
Disposed of during the year	36	\$5,321 82	\$2,706 31	2	50,000 00	\$30,000 00
On hand June 30, 1882	690	\$6,047 25	.....	70	672,903 87	.....

c This is the amount claimed in 322 cases, the amount claimed in the other 366 cases not being stated.

f This is the amount claimed in 21 cases, the amount claimed in the other 17 cases not being stated.

g This is the amount claimed in 23 cases, the amount claimed in the other 13 cases not being stated.

h This is the amount claimed in 320 cases, the amount claimed in the other 370 cases not being stated.

Number of letters written during the year, 1,995.

STATE AND HORSE CLAIMS DIVISION.*

The duties of this division embrace the settlement, under the various acts and resolutions of Congress relating thereto, of all claims of the several States and Territories for the costs, charges, and expenses properly incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops, employed in aiding to suppress the recent insurrection against the United States, and all claims arising out of Indian and other border invasions. Also the settlement of claims for compensation for loss of horses and equipage sustained by officers or enlisted men while in the military service of the United States, and for the loss of horses, mules, oxen, wagons, sleighs, and harness, while in said service, by impressment or contra t.

State claims.	Original account.		Suspended account.	
	Number.	Amount.	Number.	Amount.
On hand June 30, 1881	13	\$4,769,358 87	31	\$4,932,597 50
Received during the year	1	89,981 67	1	64,143 12
Total	14	4,859,340 54	32	4,994,740 62
Reported during the fiscal year	4	514,320 42	5	141,888 20
On hand June 30, 1882	10	4,345,020 12	27	4,852,852 42

Horse claims.	Original account.			
	Number.	Amount.	Number.	Amount.
On hand June 30, 1881 .....	.....	.....	4,791	\$875,341 17
Received during the fiscal year .....	.....	.....	277	42,930 15
Reconsidered during the fiscal year .....	.....	.....	177	11,389 59
Total .....	.....	.....	5,245	929,660 91
Allowed during the fiscal year	419	\$52,056 29	.....	.....
Disallowed on claims .....	.....	6,443 48	.....	.....
Rejected during the fiscal year	22	2,648 06	.....	.....
Total	441	61,147 83	.....	.....
Deduct as disposed of .....	.....	.....	441	61,147 83
On hand June 30, 1882 .....	.....	.....	4,804	868,513 08

Number of briefs, 416; number of claims examined and suspended, 1,535; number of letters received, 4,854; number of letters written, 5,523; number of clerks employed, 6.

ARMY PENSION DIVISION.

The duties of this division embrace the settlement of all accounts which pertain to the payment of Army pensions throughout the United States.

The following tables show the operations of the division during the fiscal year:

Army pensions, 1879 and prior years:

Amount refunded and deposited during the fiscal year..... \$6,160 95

Army pensions 1880:

Balance to credit of appropriation June 30, 1881..... 769,006 15

Amount refunded and deposited during the year..... 2,204 45

Total..... 771,210 60

Amount paid out on settlements during the year..... 1,258 33

Balance to credit of appropriation June 30, 1882..... 769,952 27

Army pensions, 1881.	Army.	Pay, &c.	Surgeons.	Total.
Balance on hand June 30, 1881.....	\$3,472 58	\$4,918 42	\$1,665 00	\$10,055 95
Amount deposited during the year.....	416,536 92	23,749 38	12,944 00	453,230 30
Total.....	420,009 45	28,667 80	14,609 00	463,286 25
Amount paid out on settlements.....	697 67			
Amount transferred to Navy pensions June 30, 1881.....		1,000 00		1,697 67
Balance to credit of appropriation June 30, 1882.....	419,311 78	27,667 80	14,609 00	461,588 58

Arrears of Army and Navy pensions.	Army.	Fees.	Total.
Amount appropriated, acts January 29 and March 3, 1879.....	\$25,000,000 00	\$15,000 00	\$25,015,000 00
Amount appropriated, act May 31, 1880.....	500,000 00		500,000 00
Total.....	25,500,000 00	15,000 00	25,515,000 00
Amount disbursed by pension agents, 1879, "Army".....	4,019,527 33	1,894 00	4,021,411 33
Amount disbursed by pension agents, 1880, "Army".....	19,609,885 78	10,535 10	19,620,390 88
Amount disbursed by pension agents, 1881, "Army".....	667,979 05	446 70	668,425 75
Amount disbursed by pension agents, 1882, "Army".....	132,702 65	92 40	132,795 05
Total.....	24,430,094 81	12,958 20	24,443,053 01
	1,069,905 19	2,041 80	1,071,946 99

Army pensions, 1882.	Army.	Pay, &c.	Surgeons.	Total.
Amount appropriated, act March 3, 1881.....	\$48,400,000 00	\$244,000 00	\$240,000 00	\$48,884,000 00
Amount appropriated, act May 25, 1882.....	16,000,000 00			16,000,000 00
Amount transferred from Navy.....		2,500 00	6,000 00	8,500 00
Total.....	64,400,000 00	246,500 00	246,000 00	64,892,500 00
Amount to credit of appropriation undrawn.....	3,582,847 14	917 61	4,931 00	3,588,695 75
Amount drawn to be accounted for.....	60,817,152 86	245,582 39	241,069 00	61,303,804 25
Amount disbursed by pension agents.....	53,195,489 40	234,451 97	222,995 87	53,652,937 24
Unexpended balances in hands of pension agents, to be deposited.....	7,621,645 46	11,130 42	18,073 13	7,650,849 01
Amount paid on miscellaneous settlement.....	18 00			18 00
	60,817,152 86	245,582 39	241,069 00	61,303,804 25

The following table shows the number of accounts received and audited during the fiscal year:

	Army pensions.		Arrears of pensions.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand, June 30, 1881....	173	\$37,616,697 11	80	\$191,973 41	253	\$37,808,670 52
Accounts received during the year...	202	50,048,294 34	201	133,718 32	403	50,182,012 66
Total	375	87,664,991 45	281	325,691 73	656	87,990,683 18
Accounts reported to Second Comptroller	170	37,265,332 73	194	252,858 97	364	37,518,191 70
Accounts remaining unsettled June 30, 1882	205	50,399,658 72	87	72,832 76	292	50,472,491 48
Total	375	87,664,991 45	281	325,691 73	656	87,990,683 18

Pensioners recorded	27,142
Pensioners transferred	1,306
Pensioners increased	9,923
Pensioners restored	769
Certificates reissued	1,460
Changes noted	888
Corrections made	5,651
Arrears notifications recorded	12,436
Pension vouchers examined	828,175
Payments entered	772,574
Pages of abstract added	28,099
Pages of miscellaneous copied	4,825
Payments corrected	68
Surgeons' certificates copied	269
Vouchers withdrawn from files	4,633
Names and records copied	10,732
Letters received and registered	3,653
Letters written	3,662
Letters copied	2,911
Letters indexed	2,911
Pension checks verified before payment, 57, amounting to	\$1,478 45
Settlements for "lost checks" made, 31, amounting to	\$2,728 73
Settlements for "forged checks" made, 5, amounting to	\$390 67
Settlements for transportation on account of artificial limbs, 10, amounting to	\$138 35
Settlement for commutation on account of artificial limb, 1, amounting to	\$50 00
Settlement on account of stationery furnished pension agents, 1, amounting to	\$323 80
Supplemental settlements in July, 1881, 4, amounting to	\$6,241 41

The following tabular statement exhibits the number of accounts, and amount involved, on hand and unsettled July 1, 1869, together with those received and audited each fiscal year since:

	Received.		Audited.	
	Number.	Amount.	Number.	Amount.
On hand July 11, 1869	637	\$34,811,593 83		
Received and audited fiscal year 1870	714	27,743,819 29	631	\$25,596,876 39
Received and audited fiscal year 1871	930	28,513,262 44	789	32,813,334 28
Received and audited fiscal year 1872	684	28,661,597 26	900	40,000,205 68
Received and audited fiscal year 1873	711	28,756,702 92	795	33,926,556 19
Received and audited fiscal year 1874	864	29,708,332 26	786	26,431,956 71
Received and audited fiscal year 1875	798	29,572,855 54	619	19,888,428 52
Received and audited fiscal year 1876	741	28,348,161 99	1,150	48,433,036 92
Received and audited fiscal year 1877	834	27,899,359 30	952	34,067,985 43
Received and audited fiscal year 1878	538	33,194,149 18	715	24,133,591 52
Received and audited fiscal year 1879	256	26,123,111 04	281	25,765,870 58
Received and audited fiscal year 1880	547	61,010,132 95	277	31,169,748 01
Received and audited fiscal year 1881	449	50,666,841 54	555	54,973,659 39
Received and audited fiscal year 1882	455	50,191,885 62	416	37,528,064 66
Total	9,158	485,201,805 76	8,866	434,729,314 28
Deduct amount audited	8,866	434,729,314 28		
Balance on hand June 30, 1882	292	50,472,491 48		

AMOUNT DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1882, as shown by their ACCOUNTS-CURRENT.

21 F

State.	Agency.	Agent.	Invalids.	Widows.	Minors.	Dependent relatives.	War of 1812.		Surgeons.	Salary.	Voucher fees.	Contingent.	Total.
							Survivors.	Widows.					
California.....	San Francisco.	Wm. H. Payne.	\$25,197 32	\$3,546 87	\$428 80	\$96 00	\$96 00	\$473 60	\$11 00	\$333 33	.....	\$52 30	\$30,235 22
Do.....	do.....	Henry Cox.	312,896 99	28,628 17	11,454 60	10,591 47	3,000 00	9,929 85	1,270 00	3,666 67	\$397 05	626 81	382,461 61
Dist. Columbia..	Washington..	Theop's Gaines.	2,659,760 29	395,063 27	51,181 04	251,604 28	22,337 62	108,535 43	11,842 83	4,000 00	10,263 60	2,736 40	3,517,324 76
Indiana.....	Indianapolis.	Fred. Knefler.	3,708,310 32	418,613 06	101,247 63	294,141 50	16,525 18	75,607 88	18,403 00	4,000 00	9,345 45	99 98	4,646,294 00
Illinois.....	Chicago.....	Ada C. Sweet.	4,151,638 00	546,056 67	123,006 59	321,566 15	20,305 35	82,191 27	19,999 80	4,000 00	11,893 05	867 30	5,281,524 18
Iowa.....	Des Moines..	Jacob Rich.	2,632,266 11	228,991 63	39,265 09	177,742 25	10,288 76	41,631 49	13,372 00	4,000 00	7,245 30	700 57	3,155,503 20
Kansas.....	Topeka.....	N. A. Adams.	1,570,177 10	158,023 05	56,819 04	76,372 95	6,418 56	36,143 28	10,354 40	2,000 00	3,944 85	1,644 69	1,921,897 92
Kentucky.....	Louisville..	R. M. Kelly.	708,017 46	233,902 59	39,131 99	132,429 69	14,792 89	76,998 33	4,926 95	4,000 00	2,972 40	189 20	1,217,361 50
Maine.....	Augusta*..	Selden Connor	504,921 21	70,462 22	10,683 59	156,088 88	20,238 52	72,815 33	3,318 50	1,611 11	2,754 30	254 76	843,148 42
Massachusetts..	Boston.....	D. W. Gooch.	2,487,062 51	563,964 52	29,535 49	429,223 88	35,523 47	149,957 25	14,407 00	4,000 00	10,696 05	93 39	3,724,463 56
Michigan.....	Detroit.....	Samuel Post.	1,687,578 47	190,699 42	32,928 82	170,167 60	19,781 99	53,292 12	10,726 00	4,000 00	5,897 40	1,660 34	2,176,732 16
Missouri.....	Saint Louis..	Rufus Campion	946,644 60	81,560 83	21,702 98	39,954 73	3,956 80	19,335 13	2,749 00	1,533 33	1,880 40	1,117 70	1,120,435 50
Do.....	do.....	N. A. Adams.	345,019 55	52,008 99	5,262 99	18,096 00	3,549 37	16,715 69	2,998 00	466 66	1,803 45	232 10	446,152 80
New Hampshire.	Concord.....	E. L. Whitford.	2,033,784 36	302,066 00	48,609 04	417,934 72	48,937 98	161,729 40	11,595 00	4,000 00	8,381 85	1,603 79	3,038,642 14
New York.....	Syracuse.....	T. L. Poole.	2,511,661 61	413,251 71	32,639 72	544,204 53	54,692 36	174,337 38	14,578 04	4,000 00	10,610 40	1,439 29	3,761,415 04
Do.....	New York City	C. R. Coster.	1,568,317 99	418,962 65	32,240 57	804,010 93	25,676 13	106,708 06	9,175 80	4,000 00	7,596 30	5,610 38	2,482,298 81
Ohio.....	Columbus.....	A. T. Wikoff.	3,511,632 64	652,599 12	80,059 35	384,200 60	37,288 41	159,076 83	21,997 40	4,000 00	13,729 50	973 86	4,865,557 71
Pennsylvania..	Pittsburgh..	W. A. Herron.	2,048,276 48	289,986 82	28,724 89	324,977 85	13,630 64	62,150 95	13,000 00	4,000 00	7,538 30	1,434 11	2,793,720 04
Do.....	Philadelphia.	H. G. Sickel.	2,143,305 50	435,650 07	46,039 16	308,267 89	11,816 81	71,614 65	16,882 25	4,000 00	9,486 30	1,787 64	3,048,850 27
Tennessee.....	Knoxville...	D. T. Boynton.	1,135,182 72	507,294 27	77,902 76	146,808 52	96,199 28	510,869 81	10,492 90	4,000 00	8,189 70	726 60	2,497,666 56
Wisconsin.....	Milwaukee...	Ed. Ferguson.	2,147,741 03	229,932 28	29,414 61	229,427 60	13,218 73	34,093 90	10,896 00	4,000 00	6,331 65	40 66	2,705,096 46
Total.....			38,839,392 26	6,221,264 21	898,278 75	4,737,908 02	478,274 85	2,024,207 63	222,995 87	69,611 10	140,957 30	23,891 87	53,656,781 86
Deduct credits on account of overpayments.			1,072 44	1,010 88	81 00	1,653 07	.....	18 93	.....	.....	8 30	.....	3,844 62
Total.....			38,838,319 82	6,220,253 33	898,197 75	4,736,254 95	478,274 85	2,024,188 70	222,995 87	69,611 10	140,949 00	23,891 87	53,652,937 24

* Agency established by executive order January 1, 1882.

† Agency transferred to Topeka, Kans., January 1, 1882.

THIRD AUDITOR.

321

AMOUNT of "ARREARS of PENSIONS" DISBURSED during the fiscal year ended June 30, 1882, by PENSION AGENTS.

State.	Agency.	Agent.	Invalids.	Widows.	Voucher fees.	Total.
California.....	San Francisco	Henry Cox	\$803 90		\$0 60	\$804 50
District of Columbia.....	Washington	Theophilus Gaines	7,626 09	\$4,139 06	6 60	11,771 75
Indiana.....	Indianapolis	Frederick Knefer	11,284 45	780 87	6 90	12,072 22
Illinois.....	Chicago	Ada C. Sweet	8,583 87	2,372 76	9 00	10,965 63
Iowa.....	Des Moines	Jacob Rich	3,504 94		1 80	3,506 74
Kansas.....	Topeka	N. A. Adams	3,657 06	2,909 87	5 40	6,572 33
Kentucky.....	Louisville	R. M. Kelly	4,621 31	562 40	3 00	5,186 71
Maine.....	Augusta	Selden Connor	1,769 12		60	1,769 72
Massachusetts.....	Boston	D. W. Gooch	4,390 63	827 21	3 00	5,220 84
Michigan.....	Detroit	Samuel Post	4,763 26		3 00	4,766 26
Missouri.....	Saint Louis	Rufus Campion	2,810 20	1,729 35	3 30	4,542 85
Do.....	do	N. A. Adams	917 60		60	918 20
New Hampshire.....	Concord	E. L. Whitford	3,329 29	2,283 32	3 90	5,616 51
New York.....	Syracuse	T. L. Poole	3,631 63	4,560 94	7 20	8,199 77
Do.....	New York City	C. R. Coster	6,838 43	2,032 41	7 20	8,878 04
Ohio.....	Columbus	A. T. Wikoff	9,542 83	573 00	5 70	10,121 53
Pennsylvania.....	Pittsburgh	W. A. Herron	1,511 27	1,181 81	4 50	2,697 58
Do.....	Philadelphia	H. G. Sickel	7,021 82	2,088 27	6 90	9,116 99
Tennessee.....	Knoxville	D. T. Boynton	3,534 67	6,725 93	5 70	10,266 30
Wisconsin.....	Milwaukee	Ed. Ferguson	6,850 78	3,056 05	7 50	9,914 33
Total.....			96,993 15	35,823 25	92 40	132,908 80
Deduct credits on account of overpayments.....			113 44	31		113 75
Total.....			96,879 71	35,822 94	92 40	132,795 05

AMOUNT of UNEXPENDED BALANCES in. HANDS of PENSION AGENTS, June 30, 1882.

State.	Agency.	Agent.	Army pensions.				Arrears of pensions.		
			Army.	Surgeons.	Pay, &c.	Total.	Arrears.	Voucher fees.	Total.
California	Sau Francisco	Henry Cox	\$26,342 60	\$217 00	\$1,231 43	\$27,791 03	\$9,196 10	\$4 40	\$9,200 50
District of Columbia	Washington	Theophilus Gaines	605,542 07	1,157 17		606,699 24	17,371 66	1 20	17,372 86
Indiana	Indianapolis	Fred. Knefler	190,322 12	118 00		190,440 12	14,218 58	5 50	14,224 08
Illinois	Chicago	Ada C. Sweet	205,398 37	29	1,239 65	206,638 22	22,971 38	93 70	23,065 08
Iowa	Des Moines	Jacob Rich	286,847 54	1,628 00	1,554 13	290,029 67	10,605 64	3 40	10,608 94
Kentucky	Louisville	R. M. Kelly	96,105 59	573 05	838 55	97,517 19	10,704 61	8 40	10,713 01
Massachusetts	Boston	D. W. Gooch	401,756 88	3,593 00	710 56	406,060 44	69,890 41	106 70	69,997 11
Kansas	Topeka	N. A. Adams	500,393 43	60	761 53	501,155 56	8,924 80	19 70	8,944 50
Michigan	Detroit	Samuel Post	568,557 58	1,274 00	442 41	570,273 99	5,779 63	19 00	5,798 63
New Hampshire	Concord	E. L. Whitford	401,938 50	1,405 00	14 36	403,357 86	116,660 56	25 40	116,685 96
New York	Syracuse	T. L. Poole	217,212 69	121 96		217,334 65	15,534 15	60	15,594 75
Do	New York City	C. R. Coster	627,623 01	572 20	1,757 72	629,952 93	18,450 87	18 50	18,469 37
Ohio	Columbus	A. T. Wikoff	791,161 39	2 60	296 64	791,460 63	6,411 15	4 70	6,415 85
Pennsylvania	Pittsburgh	W. A. Herron	352,252 37		27 59	352,279 96	11,433 81	27 60	11,461 41
Do	Philadelphia	H. G. Sickel	758,496 52	2,117 75	756 06	761,340 33	2,808 92	208 20	3,017 12
Tennessee	Knoxville	D. T. Boynton	559,748 64	507 10	2,083 70	562,339 44	15,970 55	129 60	16,100 15
Wisconsin	Milwaukee	Ed. Ferguson	697,155 91	1,104 00	345 70	698,605 61	3,748 94	9 40	3,758 34
Maine	Augusta	Selden Connor	334,790 25	3,681 50	379 83	338,851 58	13,230 88	9 40	13,240 28
Total			7,621,645 46	18,073 13	12,409 86	7,652,128 45	373,912 54	695 40	374,607 94
Due agents: F. Knefler, \$465.35; T. L. Poole, \$49.69; and C. R. Coster, \$764.40					1,279 44	1,279 44			
Total			7,621,645 46	18,073 13	11,130 42	7,650,849 01			

The average number of clerks employed in the Pension Division during the year, 40.

THIRD AUDITOR.

COLLECTION DIVISION.

STATEMENT of BUSINESS TRANSACTED by the COLLECTION DIVISION during the fiscal year ended June 30, 1882.

	Entries on register.	Number of special cases.	Accounts referred to.	Bounty land and pension cases examined.	Letters written.	Names of soldiers of war of 1812 abstracted.	Days comparing.	Cases prepared for suit.	Transcripts prepared for authentication.
July, 1881	1, 192	255	3, 255	133	286	22, 437	38	1	.....
August, 1881		128	2, 401	117	160	22, 455	28		.....
September, 1881	720	212	3, 318	25	252	14, 048	46		.....
October, 1881	576	367	6, 782	85	381	20, 036	32		.....
November, 1881	582	354	5, 667	148	352	24, 774	40		.....
December, 1881	6-3	334	6, 024	9	348	20, 268	54	1	.....
January, 1882	114	313	6, 303	80	310	18, 662	52		.....
February, 1882	1, 245	344	6, 360	102	349	14, 923	42	4	.....
March, 1882	990	336	6, 582	137	350	21, 311	54		.....
April, 1882	586	259	4, 536	156	201	19, 999	50		.....
May, 1882	575	235	5, 104	96	223	20, 338	54		.....
June, 1882	814	273	5, 552	120	295	16, 592	52	1	12
Total	8, 077	3, 410	61, 884	1, 208	3, 567	235, 843	542	7	12

There have been added to the files during the year new settlements as follows, viz: Miscellaneous claims, 3,505; money accounts of disbursing officers of the Army, 1,463; accounts of agents for paying Army pensions, 227; property returns of Army officers, 2,298; making a total of 7,493. A portion of the old settlements have been rearranged and relabeled, and a large number of mutilated abstracts have been repaired. All the records are now systematically arranged, and the old rooms are entirely filled. The room formerly occupied by the Bureau of Engraving and Printing, and assigned to this office, is not yet half filled, and it will suffice for at least three years. The records are in a good state of preservation. Four clerks have been constantly employed in arranging and keeping the files in good condition.

There were eight lady copyists employed in this office during the year. The number of pages copied and compared was as follows, viz: Miscellaneous papers, 17,780 pages; difference sheets, 1,480; letters, 5,575; total, 23,835. The papers received for copying and registered, were: Miscellaneous, 3,588; difference sheets, 480; total, 4,068.

Under the provisions of section 886 of the Revised Statutes, in cases where suit is instituted to collect money due from pension agents the transcripts can be certified only by the Register of the Treasury, who has nothing whatever to do either with the settlement of said account or the custody of the same after settlement, and who can have no knowledge respecting the correctness of the transcript, except that gained from the Third Auditor. The Third Auditor is also without authority to certify transcripts for suit against failing contractors and other persons charged upon the books of his office. To remedy this defect in the law I respectfully suggest that section 886 of the Revised Statutes ought to be so amended as to provide that upon the trial of a suit against any person, on a contract with the United States, express or implied, or against any person accountable for public money, or the sureties of such person, a transcript from the books and proceedings of the Auditor of the Treasury Department, charged with the examination and settlement of the account with such person or persons, certi-

fied by the Auditor and authenticated under the seal of the Treasury Department shall be admitted on the trial of such suit as evidence of the balance due to the United States, and be entitled to the same degree of credit which would be due to the original papers or records if produced and authenticated in court.

By the act of Congress approved June 23, 1874, and the act of Congress approved March 3, 1875, authority is given the Secretary of War to pay the expenses of operating and keeping in repair the telegraph lines constructed and operated by the War Department in Texas, New Mexico, the Territory of Arizona, &c., out of any moneys received for dispatches sent over said lines, and any balance remaining after the payment of such expenses must be covered into the Treasury as a miscellaneous receipt. Under the construction placed by the accounting officers upon the several acts making appropriations for the construction, maintenance, operating, and keeping in repair the several telegraph lines under the control of the War Department, all funds received from the public for the transmission of private dispatches (excepting receipts from line extending from Bismarek, Dak., to Fort Ellis, Mont.) may be used by the War Department as hereinbefore indicated, instead of making deposit of the same in the Treasury, and said sums enter into the gross amount disbursed by the Signal Bureau of the War Department during a given fiscal year, but do not constitute any portion of the sums specifically appropriated by Congress in the usual manner, such funds having never been in the Treasury, thereby showing an excess of expenditures over amounts appropriated by Congress for that particular service. Section 3617 Revised Statutes, second edition, provides that the gross amount of all moneys received from whatever source for the use of the United States, except as otherwise provided in section 3618, shall be paid by the officer or agent receiving the same, into the Treasury at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. Receipts from these telegraph lines are not embraced within the provisions of section 3618, and are not exceptions to the general law bearing upon the subject.

I think it requires no argument to show the wisdom of a provision of law which keeps the expenditure of the public revenue entirely under the control of Congress; and I am of opinion that a wise policy dictates that every dollar expended for the support of the government in all its branches should be traced directly to the Treasury, and the authority under which it was drawn therefrom. Inasmuch, therefore, as there appears to be a conflict between section 3617 of the Revised Statutes and the acts recited, I would respectfully suggest the propriety of legislation requiring all moneys received for the transmission of private dispatches over any and all of the lines owned or operated by the general government, to be deposited in the Treasury.

I respectfully renew my recommendation in regard to a statute of limitation. Such statutes are no longer looked upon with disfavor by courts or legislative bodies, and provisions of this kind respecting suits between individuals are, I believe, nearly universal. That which is everywhere conceded to be wise and just as between citizens of a State can but be considered fair and just as between the citizen and the State. Few claims that are fair and honest fail of presentation within six years from their origin, and the claimant who waits longer, if laboring under no legal disability, should be barred, in my opinion. One thing is certain, no one can be familiar with the business of this office for any period, however brief, without being thoroughly convinced that such a

limitation would be of great value as a protection to the public Treasury, would remove a great temptation from the viciously inclined, and would give much needed relief to the Executive Departments.

I take pleasure in bearing testimony to the general good character, intelligence, and diligence of the persons employed in this bureau, and commend them for the faithful manner in which they have discharged their duties.

Respectfully submitted.

E. W. KEIGHTLEY,
Auditor.

HON. CHARLES J. FOLGER,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

327

REPORT OF THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, November 1, 1882.

SIR: In accordance with the law requiring the Auditor charged with the examination of the accounts of the Department of the Navy to report annually, on the first Monday in November, to the Secretary of the Treasury, the application of the money appropriated for the Navy Department, I have the honor to submit the following tabular statements for the fiscal year ending June 30, 1882, with such comments and explanations as they seem to require at my hands.

Disbursing officers in foreign waters, as authorized by law, make their payments from a fund (which has been drawn from the Treasury under a "general account of advances,") charging each particular payment to its proper appropriation, subject to revision here. Monthly statements of these expenditures are made to this office. Many of them, of course, are not received until weeks, in some cases months, after the close of the fiscal year, but all were in when the table immediately following was made up, and which is designed to exhibit the several appropriations made by Congress, and the expenditures with which they are properly chargeable, as shown by the reports of the officers who have disbursed the money. Pay officers at home draw money under the respective heads of appropriation, keeping in hand sufficient sums to meet current liabilities, and returning unavailable balances to the Treasury, as required by law. Appropriations with balances to their credit will still be drawn upon to meet liabilities lawfully incurred during the fiscal year. Payments of the latter character are shown in this table where expenditures under appropriations for years prior to 1882 are mentioned. It will be observed that the aggregate payments during the year are a little less than the aggregate of the appropriations for 1882. Some appropriations have been overexpended, some deficiencies have already been made good by appropriations, while others remain for the future consideration of Congress. A deficiency not made good by a subsequent appropriation must fall at last upon the continuous appropriations—to wit, Pay of the Navy and the Marine Corps. To the credit of these appropriations there were standing at the beginning of the fiscal year: Pay of the Navy, \$1,747,521.73, and Pay of the Marine Corps, \$798,712.25. These sums have been added to their respective appropriations in the following table, making the amounts available for the year for pay of officers and men:

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY for the fiscal year ending June 30, 1882.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1882.	Amount expended as shown by vouchers.	Amount overpaid.	Amount appropriated per deficiency bill, act of August 5, 1882.
Pay of the Navy .....	.....	\$8,826,171 73	\$7,197,103 98	\$1,629,067 75	\$6,771,135 24		
Pay, miscellaneous	1882	486,725 00	339,962 61	146,762 39	374,949 08		
Contingent, Navy	1882	100,000 00	99,987 13	12 82	110,616 30	\$10,616 30	\$16,380 00
Pay, Marine Corps .....	.....	798,712 25	613,261 29	185,450 96	599,550 56		
Contingent, Marine Corps	1882	25,000 00	25,000 00		26,672 86	1,672 86	2,500 00
Provisions, Marine Corps	1882	68,013 10	52,610 84	15,402 26	50,743 96		
Clothing, Marine Corps	1882	75,659 00	75,657 80	1 20	76,953 11	1,299 11	19,681 00
Fuel, Marine Corps	1882	18,496 50	17,986 09	510 41	17,135 37		
Military stores, Marine Corps	1882	11,286 50	11,284 92	1 58	10,575 04		
Transportation and recruiting, Marine Corps	1882	7,000 00	6,976 52	23 48	6,938 20		
Repairs of barracks, Marine Corps	1882	13,000 00	12,999 10	90	12,238 94		
Forage for horses, Marine Corps	1882	750 00	750 00		745 29		
Marine barracks, Washington, D. C.	1882	1,000 00	1,000 00		990 71		
Marine barracks, Naval Academy .....	.....	40,000 00	40,000 00		40,001 50	1 50	
Pay, professors and others, Naval Academy	1882	54,576 00	51,900 00	2,676 00	51,796 45		
Pay, watchmen and others, Naval Academy	1882	24,455 00	24,455 00		24,455 00		
Pay, mechanics and others, Naval Academy	1882	16,835 95	16,835 95		16,835 95		
Pay, steam employes and others, Naval Academy	1882	8,577 50	8,577 50		8,146 10		
Repairs, Naval Academy	1882	24,600 00	24,600 00		22,543 01		
Heating and lighting, Naval Academy	1882	17,000 00	17,000 00		16,162 58		
Library, Naval Academy	1882	2,000 00	2,000 00		1,125 11		
Stationery, Naval Academy	1882	2,000 00	2,000 00		1,643 88		
Board of Visitors, Naval Academy	1882	2,600 00	2,600 00		2,600 00		
Chemistry, Naval Academy	1882	2,500 00	2,500 00		2,280 48		
Miscellaneous, Naval Academy	1882	34,600 00	34,600 00		34,599 43		
Stores, Naval Academy	1882	800 00	800 00		637 84		
Materials, Naval Academy	1882	1,000 00	1,000 00		749 19		
Armory, Naval Academy .....	.....	25,000 00	25,000 00		24,999 93		
Navigation and navigation supplies	1882	111,000 00	99,131 58	11,868 42	103,059 51		
Contingent, navigation	1882	2,000 00	1,964 37	35 63	5,195 55	1,195 55	2,000 00
Civil establishment, navigation	1882	10,417 25	10,411 09	6 16	10,285 07		
Hydrographic work	1882	49,000 00	41,623 03	7,376 97	44,175 88		
Naval Observatory	1882	27,886 25	27,009 28	876 97	26,033 59		
Nautical Almanac	1882	23,500 00	20,277 93	3,222 07	20,200 71		

Ordnance and ordnance stores.....	1882	220,000 00	180,677 01	39,322 99	187,012 13		
Contingent, ordnance.....	1882	3,500 00	3,498 69	1 31	4,532 43	1,032 43	1,500 00
Civil establishment, ordnance.....	1882	11,886 25	11,794 58	91 67	11,707 78		
Torpedo Corps.....	1882	45,000 00	33,342 65	11,657 35	33,742 38		
Equipment of vessels.....	1882	825,000 00	819,770 32	5,229 68	924,278 06	99,278 06	
Contingent, equipment and recruiting.....	1882	55,000 00	54,997 03	2 97	60,154 14	5,154 14	12,000 00
Civil establishment, equipment and recruiting.....	1882	18,251 75	18,251 75		18,081 63		
Headstones, Naval Cemetery, Philadelphia.....	1882	445 00	88 50	356 50	88 50		
Preservation of cemeteries in foreign countries.....	1882	3,000 00	222 50	2,777 50	151 24		
Maintenance, yards and docks.....	1882	440,000 00	427,710 60	12,289 40	428,262 81		
Contingent, yards and docks.....	1882	20,000 00	15,605 58	4,394 42	15,259 49		
Civil establishment, yards and docks.....	1882	37,906 25	37,906 09	16	37,769 87		
Navy-yard, Boston, repairs rope walk.....	1881	1,207 25	1,185 39	21 86	1,271 10		
Navy-yard, Portsmouth, N. H.....	1882	5,000 00	5,000 00		3,861 24		
Navy-yard, Norfolk, Va.....	1882	5,000 00	4,999 00	1 00	4,999 00		
Navy-yard, Mare Island, Cal.....	1882	200,000 00	198,606 49	1,393 51	196,521 99		
Navy-yard, Pensacola, Fla.....	1882	75,000 00	41,269 59	33,730 41	39,597 98		
Repairs and preservation at navy-yards.....	1882	300,000 00	279,589 19	20,410 81	276,717 89		
Naval Asylum, Philadelphia.....	1882	59,813 00	47,746 61	12,066 39	48,870 08		
Medical Department, medicine and surgery.....	1882	45,000 00	40,208 13	4,791 87	42,112 06		
Naval hospital fund.....	1882	50,000 00	48,560 02	1,439 98	35,782 59		
Repairs, medicine and surgery.....	1882	30,000 00	21,838 45	8,161 55	21,487 06		
Contingent, medicine and surgery.....	1882	15,000 00	12,027 91	2,972 09	11,037 57		
Civil establishment, medicine and surgery.....	1882	40,000 00	39,614 76	385 24	39,154 99		
Naval Laboratory, Washington.....	1882	1,500 00	1,497 74	2 26	606 95		
Naval hospital fund.....					53,097 58		
Provisions, Navy.....	1882	1,200,000 00	1,037,033 77	162,966 23	1,194,825 31		
Contingent, provisions and clothing.....	1882	60,000 00	32,456 37	27,543 63	32,948 13		
Civil establishment, provisions and clothing.....	1882	12,411 50	12,411 50		12,152 89		
Construction and repair.....	1882	1,350,000 00	1,328,767 17	21,232 83	1,341,349 55		
Construction and repair.....	1881	19,064 00	19,063 22	78	19,881 20		
Civil establishment, construction and repair.....	1882	40,105 75	40,074 95	30 80	39,841 82		
Steam machinery.....	1882	800,000 00	787,301 64	12,698 36	791,435 20		
Steam machinery.....	1881	1,527 80	315 64	1,212 16	2,076 57		
Contingent, steam engineering.....	1882	1,000 00	1,000 00		1,000 00		
Civil establishment, steam engineering.....	1882	20,038 00	20,038 00		19,937 94		
Pay, miscellaneous.....	1881				27,192 53		
Contingent, Navy.....	1881				2,235 78		
Fuel, Marine Corps.....	1881				358 57		
Repairs, Naval Academy.....	1881				2,082 72		
Heating and lighting Naval Academy.....	1881				337 35		
Library, Naval Academy.....	1881				379 84		
Board of Visitors, Naval Academy.....	1881				70 24		
Chemistry, Naval Academy.....	1881				228 32		
Navigation and navigation supplies.....	1881				1,746 05		
Contingent, navigation.....	1881				14 99		
Hydrographic work.....	1881				5,919 36		
Naval Observatory.....	1881				1,394 61		
Nautical Almanac.....	1881				3,842 70		

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1882.	Amount expended as shown by vouchers.	Amount overpaid.	Amount appropriated per deficiency bill, act of August 5, 1882.
Ordnance and ordnance stores	1881				\$16,685 64		
Contingent, ordnance	1881				61 91		
Torpedo Corps	1881				11,906 35		
Equipment of vessels	1881				45,499 99		
Contingent, equipment and recruiting	1881				1,299 76		
Maintenance yards and docks	1881				9,432 80		
Contingent, yards and docks	1881				4,586 13		
Navy-yard, New London	1881				6,527 55		
Navy-yard, Pensacola, Fla.	1881				50,154 42		
Navy-yard, Norfolk, Va.	1881				30,562 74		
Repairs and preservation at navy-yards	1881				11,131 15		
Naval Asylum, Philadelphia	1881				11,776 95		
Medical Department, medicine and surgery	1881				4,719 87		
Contingent, medicine and surgery	1881				1,272 07		
Repairs, medicine and surgery	1881				10,493 24		
Civil establishment, medicine and surgery	1881				1,205 00		
Naval hospital fund	1881				4,582 20		
Provisions, Navy	1881				44,129 81		
Contingent, provisions and clothing	1881				7,675 49		
Steam machinery	1881				54,321 54		
Construction and repair	1881				24,033 00		
Pay, miscellaneous	1880				9,744 91		
Hydrographic work	1880				5,165 00		
Velocity of light	1880				951 74		
Ordnance and ordnance stores	1880				2,580 97		
Repairs and preservation at navy-yards	1880				838 25		
Contingent, provisions and clothing	1880				5 00		
Maintenance yards and docks	1880				665 67		
Steam machinery	1880				655 29		
Provisions, Navy	1879				20 70		
Naval stations and coaling depots, Isthmus of Panama.....	{ Mar. 1881 }	\$200,000 00		\$200,000 00			
Search for steamer Jeannette, of the Arctic exploring expedition		8,463 08		16,210 28	3,071 67		
Prize money					5,466 70		
Provisions, Navy, 1878, and prior years					177 60		
Pay, Navy, prior to July 1, 1878					359 52		

Pay, Marine Corps, prior to July 1, 1878.....					87 44		
Enlistment bounty to seamen prior to July 1, 1878.....					176 58		
Bounty for destruction of enemies' vessels prior to July 1, 1878.....					37 75		
Indemnity for lost clothing prior to July 1, 1878.....					50 00		
Relief of John H. Riley, of California.....		300 00	\$300 00		300 00		
Illustrations, transit of Venus.....					647 00		
Contingent, equipment and recruiting, 1878 and prior years.....					20 77		
Construction and repair, timber.....					139 52		
New propeller, United States steamer Alarm.....					4,715 11		
Indemnity for lost clothing.....					21 43		
Completing torpedo-boat experiments, United States steamer Alarm.....		20,000 00	20,000 00		20,000 00		
Destruction of bedding and clothing for sanitary reasons.....					288 67		
Bounty for destruction of enemies' vessels.....					23 50		
Gratuity to machinists in lieu of re-enlistments.....					31,212 00		
Charts of the Pacific coast of Mexico.....					4,565 90		
Charts of Amazon and Madeira Rivers.....					1,475 00		
Sale of small-arms.....					10,295 03		
Clothing, Navy.....					151,998 22		
Small stores.....					82,873 50		
Extra pay to officers and men who served in the Mexican war.....					1,930 00		
Observation of the transit of Venus.....					518 19		
Total.....		17,152,581 66	14,553,666 90	2,606,661 96	15,195,836 65	\$120,249 95	\$53,981 00

EXCHANGE.

Bills of exchange were sold by the pay officers of the Department of the Navy during the year to the amount of \$1,767,723.75. Of this sum, \$1,355,137.71 was drawn on Messrs. Seligman Brothers, London, and \$412,586.04 on the Secretary of the Navy. The following tables show these transactions in detail:

DRAFTS DRAWN on SELIGMAN BROTHERS, NAVY AGENTS, LONDON, ENGLAND.

	Amount.	Amount.	Amount received.	Loss.	Gain.
	£ s. d.				
Acapulco, Mexico.....	1,074 17 10	\$5,230 97	\$5,341 00		\$110 03
Alexandria, Egypt.....	400 0 0	1,946 60	1,951 23		4 63
Apea, Samoa.....	2,200 0 0	10,706 30	10,032 00	\$674 30	
Bordeaux, France.....	1,000 0 0	4,866 50	4,873 25		6 75
Callao, Peru.....	1,883 10 0	9,166 05	8,927 69	249 04	10 68
Cape Town, Africa.....	9,500 0 0	46,231 75	46,129 55	102 20	
Chefoo, China.....	1,000 0 0	4,866 50	4,715 60	150 90	
Florence, Italy.....	5,000 0 0	24,332 50	24,125 00	207 50	
Funchal, Madeira.....	5,365 0 0	26,108 77	26,002 77	106 00	
Genoa, Italy.....	3,000 0 0	14,599 50	14,622 65		23 15
Gibraltar, Spain.....	9,033 11 0	43,961 77	43,854 02	114 50	6 75
Gravesend, England.....	800 0 0	3,893 20	3,893 20	Par	
Hiogo, Japan.....	2,000 0 0	9,733 00	9,524 92	208 08	
Hong-Kong, China.....	10,500 0 0	51,098 25	49,893 19	1,205 06	
Iquique, Peru.....	283 1 3	1,377 52	1,377 52	Par	
Kobe, Japan.....	36,368 9 9	176,987 24	169,255 78	7,731 46	
Leghorn, Italy.....	2,000 0 0	9,733 00	9,660 30	63 70	
Lima, Peru.....	576 0 0	2,803 10	2,803 10		
London, England.....	600 0 0	2,919 90	2,919 90	Par	
Marseilles, France.....	6,000 0 0	29,199 00	29,173 48	28 40	2 88
Montevideo, Uruguay.....	49,000 0 0	238,458 50	236,921 21	1,627 61	90 32
Nagasaki, Japan.....	5,500 0 0	26,765 75	25,793 12	972 63	
Naples, Italy.....	7,000 0 0	34,065 50	33,934 22	131 28	
Nice, France.....	63,300 0 0	308,049 45	306,817 91	1,231 54	
Paris, France.....	1,000 0 0	4,866 50	4,861 67	4 83	
Piræus, Greece.....	500 0 0	2,433 25	2,433 25	Par	
Plymouth, England.....	6,000 0 0	29,199 00	29,155 20	43 80	
Rio de Janeiro, Brazil.....	5,000 0 0	24,332 50	24,138 15	225 28	30 93
Sandy Point, Patagonia.....	500 0 0	2,433 25	2,433 25	Par	
Santa Anna, Curaçoa, West Indies.....	500 0 0	2,433 25	2,406 62	26 63	
Shanghai, China.....	2,000 0 0	9,733 00	9,403 93	329 07	
Singapore.....	1,000 0 0	4,866 50	4,702 68	163 82	
Smyrna, Turkey.....	2,000 0 0	9,733 00	9,610 12	113 88	
Stanley Port, Falkland Islands.....	300 0 0	1,459 95	1,459 95	Par	
Trieste, Austria.....	2,000 0 0	9,733 00	9,660 30	63 70	
Valparaiso, Chili.....	473 0 0	2,326 19	2,326 19	Par	
West Cowes, Isle of Wight.....	2,000 0 0	9,733 00	9,720 83	12 17	
Yokohama, Japan.....	31,800 0 0	154,754 70	150,527 18	4,227 52	
Total.....	278,462 9 10	1,355,137 71	1,335,408 93	20,014 90	286 12

DRAFTS DRAWN on the SECRETARY of the NAVY.

	Amount.	Amount Received.	Loss.	Gain.
Acapulco, Mexico.....	\$16,183 57	\$16,183 57	Par	
Aspinwall, United States of Colombia.....	11,500 00	11,450 00	\$50 00	
Beaufort, South Carolina.....	40,000 00	39,850 00	150 00	
Callao, Peru.....	8,000 00	8,000 00	Par	
Fayal, Azores.....	2,500 00	2,500 00	Par	
Lima, Peru.....	69,034 49	68,277 49	757 00	
Mazatlan, Mexico.....	2,678 58	2,678 58	Par	
Panama, United States of Colombia.....	67,817 13	66,872 13	945 00	
Santa Anna, Curaçoa, West Indies.....	6,700 00	6,700 00	Par	
Santiago, Cape Verde Islands.....	110 00	100 00	10 00	
Tahiti, Society Islands.....	3,000 00	3,009 60		\$9 60
Valparaiso, Chili.....	13,562 27	13,562 27	Par	
Victoria, British Columbia.....	15,500 00	15,403 12	96 88	
Yokohama, Japan.....	156,000 00	153,329 60	2,670 40	
Total.....	412,586 04	407,916 36	4,679 28	9 60

The sum of these transactions for the past year, in comparison with those of the two previous years, is shown by the following statement:

EXCHANGE SOLD in 1882, 1881, and 1880.

Drawn on—	Year.	Amount.	Loss.	Gain.
United States	1882	\$412,586 04	\$4,679 28	\$9 60
London	1882	1,355,137 71	20,014 90	286 12
Total		1,767,723 75	24,694 18	295 72
United States	1881	78,044 30	1,531 38	102 50
London	1881	1,767,333 09	26,268 00	891 97
Total		1,845,377 39	27,799 38	994 47
United States	1880	188,590 91	614 05	328 84
London	1880	1,746,887 39	27,475 15	1,130 79
Total		1,935,478 30	28,089 20	1,459 63

Pay officers are instructed to draw on the Secretary of the Navy when such bills can be as advantageously sold as those drawn on London. It will be seen that the drafts on the Secretary during the past year were very considerably increased over those of the two previous years. In the autumn of 1881, Paymaster Foster sold in Yokohama, Japan, bills to the amount of \$156,000 on the Secretary, and received \$771.82 more than he would had the same amount been sold on London. The condition of the market was rather exceptional at that time, due largely to the fact that London was sending large sums to New York to pay the balance of trade then in our favor. It seems probable that conditions which will be favorable to the sale of United States bills will increase, as our own trade is extended to distant nations, and as the balance of trade is favorable to us in our transactions with European countries. London is still the money center, the world's clearing-house, and is likely to remain so for many years to come. Our progress in that direction is not very rapid, but it must in the end be sure. The above tables are indications pointing that way.

In accordance with the suggestion made in my report two years ago some of the pay officers are in the habit of sending with their report of sales clippings of market reports in the daily papers of even date, showing that they have obtained the highest market rates, or even better at times when active competition has been invited. The following extract from a letter of Paymaster Foster, written at Yokohama, Japan, February 10, 1882, will illustrate this:

I inclose a cutting from the Japan Gazette, of Yokohama, Japan, of February 9, 1882 (evening edition), showing the rate of exchange on the day of sale for silver yen, in which the bill was negotiated. The published bank selling rates were 3s. 8½d. sterling for bank bills on demand on London, and 90 cents United States gold, on New York, per silver yen. Bids were requested from five banks, and the best rates obtainable were 3s. 8½d. sterling, and 91 cents, respectively, per silver yen. The sterling exchange shows but a reasonable difference between the buying and selling price, but on Washington exchange the margin is larger, owing to the expected rise in exchange between New York and London, on account of the close of the American export season. The bill was drawn on London, that rate being more favorable by \$34.02, United States coin, and it will probably continue so for several months. Washington exchange was more favorable from September, 1881, to January, 1882, inclusive.

ACCOUNT WITH SELIGMAN BROTHERS.

A commission of 1 per cent. is paid to Seligman Brothers, London, for disbursements made by them. Their commissions for the year amounted

to \$14,760.36. They pay 4 per cent. interest on daily balances remaining on deposit with them; and receive 5 per cent. interest on advances they make. The interest paid by them during the year was \$4,969.56; and that received \$1,650.27, making the net interest received by the department \$3,319.29. Money is transferred to London from New York by means of sixty-day bills. Exchange was favorable during the greater part of the year, and the net gain from this source was \$7,220.16.

THE PUBLIC CREDIT.

I have respectfully to suggest in reference to the work of the London fiscal agents that it could be equally well done by one of the Navy Department's own disbursing officers, thereby saving the commission now paid, and adding otherwise but little to current expenses. Such a change would also comport with the dignity and character of the Government, which should be able to transact its business at home and abroad by the agency of its own citizens and officers. There are in the pay corps of the Navy men of ample experience and ability for such a trust, also of high and unquestioned character. If this suggestion should not be thought feasible, then at least the commission paid should be reduced to not more than one-half of what it now is. One-half of 1 per cent. would be ample compensation for paying out this money. At the time the present commission was adopted, forty years ago or more, the credit of the country was not very high, and it needed the name of a banking house to make its paper current. Upon this point it is instructive to refer to the annual message of President Tyler, of December, 1842. Speaking of an effort of the Government to make a small loan he says:

After a failure to do so in the American market, a citizen of high character and talent was sent to Europe with no better success; and thus the mortifying spectacle has been presented of the inability of this government to obtain a loan so small as not in the whole to amount to more than one-fourth of its ordinary annual income, at a time when the governments of Europe, although involved in debt, and with their subjects heavily burdened with taxation, readily obtain loans of any amount at a greatly reduced rate of interest.

In 1844, Benjamin R. Curtis, late justice of the Supreme Court of the United States, published in the *North American Review* a very able and eloquent article on the importance of maintaining the public faith, in which he refers to this attempt to borrow money, saying:

It was offered on terms most advantageous to the creditor—terms which in former times would have been eagerly accepted, and after going begging through all the exchanges of Europe, the agent gave up the attempt to obtain money in despair. It is impossible to believe that any capitalist refused to lend his money because he doubted the ability of the United States to pay their debts. Nor is it credible that the mere failure of a few of the State governments to meet their engagements would have produced this extraordinary effect. It is the truth, and it should sink into the heart of every American, that this loan was refused because Europe doubted the honor of this country.

It can be readily understood that, at that time, a draft on a respectable London bank was a great deal better than a draft on the Government of this country. It is unnecessary to say that all this has changed. Our public credit does not now require the support of any private firm or corporation, and it is not good economy to continue paying for that which we no longer need.

BOOKKEEPER'S DIVISION.

*STATEMENT of the WORK PERFORMED by the BOOKKEEPER'S DIVISION
for the fiscal year ending June 30, 1882.*

Date.	Number of pay requisitions.	Amount of pay requisitions.	Number of repay requisitions.	Amount of repay requisitions.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Accounts received.	Accounts settled.	Summary statements entered.
1881.												
July	223	\$2,538,586 90	69	\$680,432 95	222	360	35	23	77	1	1	78
August	192	1,724,035 59	6	3,670 38	189	293	69	29	58			73
September	152	1,683,726 63	29	513,863 08	133	288	6	21	55			73
October	184	1,558,455 60	29	246,540 51	209	299	89	52	83			75
November	177	2,572,298 96	51	743,197 79	155	286	59	27	119			84
December	182	2,664,868 64	34	1,689,900 14	150	274	67	35	73			77
1882.												
January	175	1,767,588 13	32	774,590 80	178	295	25	62	93			76
February	192	1,701,009 93	57	597,290 76	143	269	85	35	65			65
March	157	836,448 69	14	5,843 32	156	258	83	143	81			89
April	181	2,249,857 04	16	694,585 69	192	296	69	258	117			80
May	188	1,624,583 16	42	537,194 65	153	262	73	31	329			67
June	211	1,423,496 36	22	541,425 42	150	303	85	120	204			86
Total	2,214	22,344,955 63	401	7,028,535 49	2,03	3,483	745	836	1,354	1	1	920

NAVY PENSION ACCOUNTS.

*STATEMENT of the WORK PERFORMED by the NAVY PENSION DIVISION for
the fiscal year ending June 30, 1882.*

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1881.					
July	14	4	76	50	\$2,500 02
August	23	17	72	58	10,014 24
September	12	10	27	23	84,707 30
October	9	21	36	24	110,996 74
November	26	18	46	54	46,243 34
December	11	8	100	37	6,832 21
1882.					
January	14	20	98	38	154,072 31
February	18	19	64	59	65,641 36
March	16	26	79	57	85,579 16
April	27	29	89	42	36,547 04
May	16	15	86	65	27,529 94
June	44	45	90	45	140,987 47
Total	230	232	863	552	771,741 13

ARREARS of PENSION, ACTS of JANUARY 25, and MARCH 4, 1879.

Date.	Accounts received.	Accounts settled.	Amount involved.
1881.			
July.....		3	
August.....		1	
October.....		1	\$973 40
December.....	1	1	
1882.			
January.....	1		
March.....	1		
April.....	1		
May.....		1	1,010 93
June.....		2	854 70
Total.....	4	9	2,839 03

AMOUNT PAID NAVAL PENSIONERS.

Pension agencies.	Number of Navy invalid pensioners.	Number of widow pensioners and dependent relatives.	Total number of Navy pensioners.	Disbursements at each agency for the year ending June 30, 1882.
Augusta, Mo.....	69	62	131	\$11,932 34
Boston, Mass.....	520	520	1,040	157,329 42
Columbus, Ohio.....	55	113	168	23,634 75
Chicago, Ill.....	90	76	166	26,205 17
Concord, N. H.....	86	71	157	30,757 39
Detroit, Mich.....	24	26	50	6,406 76
Knoxville, Tenn.....	83	121	204	34,467 49
Louisville, Ky.....	11	23	34	3,241 07
Milwaukee, Wis.....	30	25	55	8,294 51
New York City.....	550	415	965	140,845 26
Pittsburgh, Pa.....	50	69	119	21,771 60
Philadelphia, Pa.....	320	455	775	95,177 04
San Francisco, Cal.....	65	41	106	6,902 14
Topeka, Kans.....	25	30	55	12,971 96
Washington, D. C.....	400	516	916	143,794 31
Total.....	2,378	2,563	4,941	723,731 21

Number of accounts on hand June 30, 1882, 25; vouchers examined, 15,326.

PURCHASING PAYMASTERS' AND ALLOTMENT ACCOUNTS.

STATEMENT of the WORK PERFORMED by the NAVY PAY and ALLOTMENT DIVISION for the fiscal year ending June 30, 1882.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1881.					
July.....	7	12	213	240	\$936,000 84
August.....	9	17	217	209	604,984 96
September.....	7	19	204	214	183,585 41
October.....	11	26	262	279	158,042 40
November.....	8	24	213	187	526,814 03
December.....	6	22	242	244	287,423 59
1882.					
January.....	13	55	215	214	120,370 93
February.....	9	32	213	186	396,476 66
March.....	8	20	224	171	221,578 50
April.....	15	33	240	219	7,545 45
May.....	19	31	251	260	273,381 41
June.....	148	50	240	204	1,084,949 19
Total.....	260	350	2,734	2,627	4,891,153 46

ALLOTMENT ACCOUNTS.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
1881.			1882.		
July.....	132	99	January.....	74	83
August.....	48	101	February.....	104	81
September.....	136	115	March.....	57	44
October.....	149	154	April.....	101	99
November.....	38	85	May.....	47	115
December.....	226	81	June.....	53	110
			Total.....	1,165	1,167

AMOUNTS PAID for ALLOTMENTS at NAVY PAY OFFICES during the year 1881.

New York.....	\$152,000 50
Boston.....	95,079 00
Washington, D. C.....	81,885 83
Philadelphia.....	70,395 50
Baltimore.....	36,660 00
San Francisco.....	37,853 00
Norfolk.....	31,359 00

Total..... 505,263 83

Accounts remaining on hand June 30, 1881, 283.

Accounts remaining on hand June 30, 1882, 193.

Number of vouchers examined, 31,734.

BOUNTY, ARREARS OF PAY, AND GENERAL CLAIMS.

STATEMENT of the WORK PERFORMED by GENERAL CLAIMS DIVISION for the fiscal year ending June 30, 1882.

Date.	Claims Received.	Adjusted.	Rejected.	Amount Involved.	Letters Received.	Written.	Number of Reports on Applications for
On hand June 30, 1881.....	170	170	0	0	0	0	0
1881.							
July.....	185	170	15	\$6,766 56	458	431	120
August.....	303	58	245	5,219 56	377	367	80
September.....	354	56	298	3,686 46	329	330	76
October.....	78	74	4	8,691 17	360	357	154
November.....	114	113	1	12,426 86	552	505	148
December.....	170	67	103	15,362 33	436	422	106
1882.							
January.....	65	64	1	6,883 02	395	421	144
February.....	82	53	29	5,997 33	469	463	149
March.....	140	66	74	3,259 85	578	528	135
April.....	231	86	145	27,418 66	643	583	134
May.....	271	259	12	70,452 53	689	818	128
June.....	245	168	77	39,038 06	751	678	86
Total.....	1,814	1,134	680	195,147 39	9,037	5,908	1,360

THE MEXICAN WAR THREE MONTHS' EXTRA PAYED

Of the above-mentioned settled claims 66 were for the three months' extra pay, authorized by the act of February 19, 1879, for services in the

war with Mexico, and amount to the sum of \$2,672.70. There had been previously settled of these claims 1048, and payments made of \$43,501.68.

The act just referred to provides that the gratuity is to be paid subject to the limitations of the act of July 18, 1848. As has been previously stated in one of my reports, that law was passed for the exclusive benefit of persons who were employed in the military service during the Mexican war, and limited the payment to those who "served out their term of engagement, or have been or may be honorably discharged," and to the widows, children, &c., of those "who have been killed in battle, or who died in service, or who, *having been honorably discharged*, have since died, or may hereafter die, without receiving the three months' pay." The term honorably discharged, as used in the law, applied to the enlisted men and to the volunteer officers of the Army who received an honorable discharge when mustered out at the close of the war, or when their services were no longer required. It will be seen, therefore, that the "limitations" of the law of 1848 necessarily excluded those officers of the Navy and Marine Corps who resigned their positions or remained in the service, and also the heirs of those who resigned or died in the service after the 19th of July, 1848. Bills have been introduced designed to change the act of 1879 so that its benefits may be shared by all, whether in the regular or volunteer Navy, who participated in the Mexican war and were not discharged or dismissed for dishonorable conduct during its continuance; but they have made little or no progress, and the matter remains in *statu quo*.

MILEAGE FOR TRAVEL ABROAD.

Apparently from the foundation of the Navy, certainly from 1835, it had been the practice to pay mileage for travel at home and actual expenses abroad. In 1874 all mileage was abolished by act of Congress. In 1876 mileage was re-established for travel in the Navy, and under the advice of the Attorney-General the old practice of paying actual expenses abroad was continued. The question of the legality of this practice was tested in the case of *Temple vs. the United States*, and decided by the United States Supreme Court against the defendants. Of the above-settled claims 253, amounting to \$63,254.94, were adjusted in accordance with this decision. An additional number have been adjusted and paid since the close of the fiscal year, and others continue to be received. At the late session of Congress a provision was added to the naval appropriation bill giving legal sanction to what had been so long the practice—namely, the payment of actual expenses only for travel abroad. Claims for mileage, arising under the law of 1835 (in force until 1874), are still pending in the Court of Claims. A large number have also been received by this office, but no action will be taken until a final decision has been reached in the courts.

PAYMENTS TO MACHINISTS.

Of the above-settled claims 47, amounting to \$28,764, were allowed under the act of June 16, 1880, giving gratuities to discharged machinists in lieu of re-enlistment, one-third of one year's pay for each good-conduct badge, not to exceed three in number. A fair proportion of the claimants have three of these badges, entitling them to a year's extra pay, \$918. There have been reported previously 51 of these settled claims, amounting to \$27,540. Claims under this act are still being received.

LONGEVITY CLAIMS.

Under the decision of the court in the Tyler case only seven claims of marine officers had been settled at the close of the year, involving the sum of \$1,249.89. This decision is held in the Department of Justice as not applicable to longevity claims in the Navy; and such claims will be contested in the Court of Claims, where one is now pending, and, probably, in the Supreme Court. Until a decision is reached no action will be taken on similar claims now in this office.

PRIZE-MONEY, RECORD, AND FILES DIVISION.

STATEMENT of the WORK PERFORMED by the PRIZE-MONEY, RECORD, and FILES DIVISION for the fiscal year ending June 30, 1882.

Date.	Letters—		Claims—			Amount of prize-money paid.	Records.				
	Received.	Written.	Received.	Settled.	Rejected.		Letters keyed in.	Letters keyed out.	Letters re-corded.	Letters indexed.	Dead letters registered.
1881.											
July	99	120	16	6	10	\$212 66	1, 192	1, 297	2, 383	3, 955	7
August	125	132	25	11	14	290 60	1, 126	1, 192	2, 113	2, 113	4
September	84	101	16	10	6	557 37	384	1, 057	1, 484	1, 484	3
October	96	113	11	8	3	368 47	1, 126	1, 187	1, 516	2, 523	11
November	101	113	11	6	4	159 18	1, 222	1, 270	2, 141	2, 505	9
December	113	124	14	5	7	204 89	1, 166	1, 196	1, 588	2, 307	3
1882.											
January	127	157	30	15	13	509 07	1, 159	1, 264	1, 485	2, 191	8
February	105	119	25	11	14	301 84	1, 133	1, 218	1, 744	2, 603	3
March	158	182	28	16	8	988 41	1, 299	1, 291	2, 187	3, 917	4
April	101	142	20	13	7	847 64	1, 417	1, 385	1, 645	1, 645	4
May	122	148	16	8	8	278 43	1, 459	1, 727	1, 551	2, 780	4
June	158	189	30	13	6	534 73	1, 499	1, 553	1, 484	2, 410	4
Total	1, 389	1, 640	242	122	100	5, 253 29	14, 682	15, 637	21, 321	30, 933	66

This division is charged, also, with the preparation of all reports and tabular statements called for by Congress and the Secretary of the Treasury; the preservation and care of the files; keeping a record of appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payment of salaries to employees.

NEW ORLEANS PRIZE-MONEY.

I regret to have to say that Congress have as yet made no appropriation to pay what is known as the "third installment of New Orleans prize-money." Besides the vessels captured by the fleet under the command of Admiral Farragut, during the engagements near Forts Jackson and Saint Philip, a large number of vessels were destroyed, for which the court, in 1873, awarded the sum of \$268,600. At the date of the award there was in the Treasury, after paying fees, &c., but \$93,865.20 to the credit of the appropriation "Bounty for the destruction of enemies' vessels." This amount was distributed to all the captors. There remains to be appropriated by Congress the sum of \$143,644.47. There are several thousand persons directly interested as creditors in this matter. This money is as justly due as that arising under any other obligation of the government. The claimants are worthy men who have rendered valuable services to the government, and are clearly

entitled to the money which has been awarded to them by the proper court. If Congress failed to provide for the interest on the public debt, or the principal when due, it would be recognized as a national disgrace. So, also, if they neglected to appropriate the money to meet the claims settled by the accounting officers or judgments rendered by the United States courts against the Government, it would be regarded as highly reprehensible, and discreditable to our whole people. The claims of officers and seamen for this New Orleans prize-money—claims properly adjudicated and judgment given—are just as valid as those named, and they ought to be paid with the same promptitude that all other lawful obligations are paid. It is respectfully urged that there is no shadow of a reasonable excuse for longer delay on the part of Congress.

ABOLITION OF PRIZE-MONEY.

It has been suggested that prize-money ought to be abolished; and one or more amendments were offered to the last naval appropriation bill to accomplish this purpose, but they were ruled out of order, and no direct vote was reached upon them. It would seem that this is a move in the right direction and in accordance with the spirit of the age, as well as with the laws and regulations governing the military arm of the public service. It would be difficult, perhaps, to give any good reason why captures made at sea should be awarded to the captors any more than captures made on land. The hopes of such prizes may stimulate to greater exertion in the naval service, and in naval engagements particularly, as they would, doubtless, in military enterprises on land; but in both cases would it not be better to rely on the honor, the sense of duty, the courage, the discipline, and the patriotism of officers and men, rather than upon the hope of incidental pecuniary reward? The inequalities, jealousies, and dissatisfactions growing out of the distribution of prize-money are proverbial, and can be remedied only by a discontinuance of this relic of ruder ages.

PAYMASTERS' AND MARINE ACCOUNTS.

STATEMENT of WORK PERFORMED by the PAYMASTER'S DIVISION for the fiscal year ending June 30, 1882.

Date.	Accounts re- ceived.	Accounts set- tled.	Letters re- ceived.	Letters writ- ten.	Cash vouch- ers.	Cash dis- bursements.
1881.						
July	25	24	124	97	482	\$1,375,386 92
August	56	27	146	133	371	313,355 34
September	21	24	107	101	650	1,001,121 05
October	28	36	163	115	1,722	1,109,915 24
November	42	27	155	125	509	762,234 57
December	23	40	125	95	663	1,212,181 40
1882.						
January	18	27	146	139	973	1,123,275 59
February	40	40	139	116	1,052	1,598,634 96
March	26	30	104	95	640	554,599 21
April	29	31	152	103	1,196	1,281,185 63
May	40	33	158	174	539	750,606 42
June	25	29	110	134	836	1,121,576 23
Total	373	368	1,629	1,427	9,633	12,204,072 61

Accounts on hand July 1, 1881 61
 Accounts on hand June 30, 1882 66

ACCOUNTS OF DISBURSING OFFICERS.

I am pleased to report that, as a rule, the accounts of the disbursing officers of the Navy have been promptly and accurately rendered during the year, showing a clear sense of responsibility, and a laudable purpose to discharge their important duties with the utmost fidelity. There have been some exceptions, but it is believed that these are diminishing, and that there is an increasing sense of honor and accountability apparent, which promises well for the future of this branch of the service. The disbursements of the year have been made without loss to the Government so far as accounts have been examined in detail, and it is believed that final settlements will exhibit this gratifying result.

VISITORS TO NAVAL ACADEMY.

The act of February 14, 1879, provides that there shall be appointed every year a board of visitors to attend the annual examination at the Naval Academy. This board consists of twelve members, seven of them appointed by the President of the United States, two Senators appointed by the Vice-President or President pro tempore of the Senate, and three Representatives appointed by the Speaker of the House. The act also provides that each member of this board shall receive not exceeding eight cents per mile traveled by the most direct route from his residence to Annapolis, and eight cents per mile for each mile from said place to his residence on returning. For the expenses of this board of visitors Congress appropriates \$2,600 annually. The manner in which this sum was expended in the last fiscal year is shown by the following statement:

ITEMS COMPRISING COMMISSARY ACCOUNT WITH BOARD HOUSE.

Carriages	\$106 00	Ice	\$23 76
Barber	15 00	Telegraphing	6 67
Expense cards, &c.	4 57	Tinware	6 23
Umbrellas, &c.	39 17	Freight	4 38
Glass	6 52	Washing	12 00
Flowers	13 76	Groceries	269 97
U. S. Naval storekeeper ..	25 36	Meats	207 55
China	205 56	Fish	45 47
Servants	208 16	Vegetables and fruit ..	82 10
Newspapers	4 50	Ice cream and cake	61 75
Wines, Liquors, and Mineral		Cigars	252 12
Water	589 16		
		Total	2,189 76

L. G. BILLINGS,

Paymaster, U. S. N., Commissary, N. A.

The remainder of the appropriation was exhausted in the payment of mileage. I respectfully suggest that the appropriation of a gross sum for the payment of expenses of this kind is unwise, as the above bill abundantly shows; and that it would be better to follow the usual practice of paying a per diem and mileage and permitting the members of the board to pay their own expenses, as do nearly all other officers, agents, and employes of the Government. There are comfortable hotels at Annapolis, and there can be no good reason given why they should be ignored and such public expenditures made as the above statement exhibits.

THE CIVIL SERVICE.

In acknowledging my obligations to the deputy auditor, Mr. B. P. Davis, to the chiefs of divisions, the clerks and employes generally of

this office, I am constrained to say a few words concerning the civil service here in Washington as it has come under my observation, with some suggestions as to its permanency and further improvement. It is well known to those acquainted with this service by practical experience, that it is not nearly so bad as it is frequently painted by persons who have not had such experience. The improvements in the methods of doing business and in the *personnel* of the Departments have been marked during the last twenty years, as many clerks can testify whose service extends over the greater part of that time. There has been a survival of the fittest. The inefficient and those wanting in good character have been dropped, while the capable, the careful, and the upright have been retained. So that the service to-day, to say the least, is in a very fair condition.

There are in this bureau, as there are doubtless in every one, clerks who are receiving but moderate salaries whose capacity and experience, were they available in private business, would command not only much better compensation, but would insure to their owners positions of independence and influence in any community. The services of such employés are very valuable to the Government, and, as long as they remain so, they ought to be retained. To secure permanency in this service and to insure its future efficiency and still further improvement, two or three simple enactments are suggested :

1. The law at present requires that "appointments in the Treasury Department shall be so managed as to be equally distributed between the several States, Territories, and the District of Columbia, according to population." This principle should be applied to all of the Departments, thus keeping up the representative idea.

2. As is well known, much of the time of the heads of Departments, Senators, and Representatives is now taken up in listening to and presenting the reasons why certain persons should be given places. For days and weeks after President Garfield was inaugurated, the Secretaries of the Treasury and Interior were overwhelmed with work of this kind. To obviate this and to make the service equally open to all, let the law provide that a suitable examination—competitive probably the best—under established general rules, shall take place in the State or congressional district where the applicant resides. Commercial colleges, business men, and literary institutions could easily be found doubtless who would, free of expense to the Government, furnish the requisite boards for conducting these examinations. Clerical vacancies in the Departments and new positions would then be filled by requisitions on States or districts entitled to receive appointments. The home examination should be sufficient to entitle the applicant to a probationary appointment for a few months, upon the expiration of which he should receive a permanent one, if proved to be qualified.

3. A fixed tenure of office of five or seven years, (with privilege of re-appointment,) during which the appointee could not be removed except for inefficiency or bad conduct.

4. Promotions, other things in the aggregate being fairly equal, as shown by suitable examination, to be in accordance with seniority of service.

It appears to me, from such reflection as I have been able to give the subject, that a law embodying these suggestions would relieve the civil service in Washington of the odium now attaching to it, and Cabinet officers and Congressmen of much laborious, vexatious, and profitless work; while many thousands of our fellow-citizens would be saved time, money, and self-respect, which are now lost in weary journeying,

waiting, and beseeching only to find at last that there are no places for them, and the ratio of applicants to vacancies is as twenty or more to one. The service, also, which is the great point to be gained, would be rendered in due time vastly more permanent and efficient than it could reasonably be expected to be where numerous and frequent changes may be made by the whims of individuals, the pressure of partisans, or the varying fortunes of political parties.

Very respectfully,

CHAS. BEARDSLEY,
Auditor.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

347

REPORT

OF

THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, October 31, 1882.

SIR: I have the honor to submit herewith the annual report of this office for the fiscal year ending June 30, 1882.

DIPLOMATIC AND CONSULAR SERVICE.

The accounts of ministers and others in the diplomatic service (*Exhibit A) show that there were paid for salaries \$310,627.24 and for contingent expenses \$69,525.23, aggregating \$380,162.47. Passport and official fees amounted to \$3,724.21.

The Revised Statutes classify the consulates-general, consulates, and commercial agencies into three classes: 1. Those embraced in a schedule known as Schedule B, the incumbents of which receive a fixed salary, and are not allowed to engage in private business. 2. Those embraced in a schedule known as Schedule C, the incumbents of which receive a fixed salary and are allowed to engage in business. 3. All other consulates the incumbents of which are compensated by the fees collected in their offices and are allowed to transact business. In tabulating consular accounts for fees, salaries, and other expenditures (*Exhibits B, C, D, E, and F) this classification has been observed. The following are the totals presented:

Fees for official services	\$889,840 55
Consular salaries.....	\$415,735 48
Loss by exchange	2,392 90
Compensation from fees	192,778 98
Rent, clerk hire, &c., (sec. 1732 R. S.)	5,285 92
Contingent expenses	133,470 86
Allowance for clerks	54,098 63
Rent of prison, wages of keepers, &c., China	8,236 87
Rent of prison, wages of keepers, &c., Japan	4,063 60
Rent of prisons, wages of keepers, &c., Siam and Turkey...	899 45
Salaries of interpreters to consulates in China, Japan, and Siam	11,705 01
Salaries of marshals for consular courts	7,003 77
Expenses for interpreters, guards, &c., in Turkish dominions.	3,150 61
	838,822 08
Excess of receipts over expenditures.....	51,018 47

Included in the amount reported for consular salaries are \$4,882.55 paid consular officers not citizens, covered by a separate appropriation of \$5,000.

CONSULAR FEES.

The revised tariff of fees which took effect in October, 1881, not only changed the character of many fees from official to private, but materially reduced the charges for certain services. The fee for "acknowledgments," for example, was cut down from \$2.50 and \$2 to \$1; "authenticating signatures" from \$2 to \$1; "orders and letters" from \$2 to \$1, and several shipping certificates from \$2 to \$1, while "landing certificates" were fixed at \$2.50, uniformly, except on the Rio Grande, Mexico. Notwithstanding this very considerable decrease, the fees received are \$46,774.19 in excess of those for the year 1881, showing a decided increase in the business transacted.

In this connection I desire to call attention to the table (*Exhibit I), indicating the sources from which official fees were derived. The following are the totals given:

VESSELS' FEES and CHARGES.

Shipping and discharging crews	\$16,478 98	
Tonnage dues	30,181 94	
Bills of health and clearances	25,161 24	
Other fees	22,502 55	
Extra wages	35,581 47	
		<hr/> \$129,906 18

MISCELLANEOUS.

Invoices	\$722,412 91	
Other fees	73,102 93	
		<hr/> 795,515 84
Total		925,422 02

RECEIPTS AND INVOICES.

A law passed in August, 1856 (section 4213 Revised Statutes, 1878) makes it the duty of owners, agents, consignees, masters, and commanders of vessels to furnish copies of consular receipts for fees to collectors of ports, who shall forward them, as well as statements of all certified invoices, to the Secretary of the Treasury. During the past year an effort has been made to comply with the provisions of this act, the plain intention of it being to furnish evidence of the correctness of consular returns of official fees and charges. The work which was entirely new to this office, has been prosecuted under difficulties arising from incomplete returns and insufficient clerical force; but it has progressed far enough to indicate that the law, when properly complied with, is sufficient for the purpose intended. The additional clerical force allowed this office by the appropriation act of August 5, 1882, will enable the work to be done promptly, the importance of which is too obvious to require further remark.

RELIEF OF SEAMEN.

Thirteen hundred and eighty seamen were relieved during the year at an average cost of about \$22.50 each, and seven hundred and four were sent to the United States on certificate payable at the Treasury

* See note at foot of page 356.

at an additional cost of \$12.50 each. The accounts adjusted (*Exhibits G and H) present the following totals :

Board and lodging.....	\$11,655 56	
Clothing.....	6,253 88	
Passage paid by consuls.....	4,416 96	
Passage to the United States paid at Treasury	8,799 00	
Other expenses.....	8,859 80	
		\$39,985 20
Extra wages and arrears	51,530 53	
Amount refunded	18,149 31	
		33,381 22
Excess of relief over extra wages and arrears.....		6,603 98

As extra wages and arrears are devoted to purposes of relief, the actual outlay by the government is thus reduced to less than one-sixth of the entire amount expended. In other words, of the \$60,000 appropriated by Congress for the relief of destitute American seamen, less than \$7,000 have been used.

Although the relief afforded for 1882 is less than for many years, as will be seen by reference to the tabulated statement below, I am of opinion that the sum paid is considerably larger than it need be. Extending relief to seamen who are properly entitled to it is often attended with much difficulty, and it is perhaps not surprising that in some instances consular officers cannot discriminate between the deserving and undeserving. In a circular letter addressed them by this office in April last, with the approval of the First Comptroller, mention was made of the fact that in several cases the seamen relieved never served upon the vessels reported, and that in one instance no such vessel sailed under the American flag. It was also stated that seamen sent from one consulate to another often received clothing at both places, the second supply being given within a week after the first was received. Since the reception of this circular greater care seems to have been exercised.

In this connection it is proper to add that consuls are often called upon to relieve unworthy persons whose demands they cannot refuse. A careful study of the returns shows that about ten per centum of those relieved are "deserters," many of whom are little better than tramps, who seize upon every opportunity to desert their vessels and live at the expense of the Government which they disgrace. Yet under existing regulations consular officers find it difficult to avoid aiding them. The precedent seems long to have been established that an American seaman *who is also an American citizen* is entitled to relief, except only when actually employed upon a foreign vessel. He may desert and take employment upon a railroad, or conceal himself until his vessel sails, and immediately thereafter return to the consulate and obtain relief. Several cases of this character have been reported during the past year, the relief being given solely for the reason that the seamen were *citizens of the United States*.

It would be a manifest hardship to withhold relief from "deserters" in all cases, for men are frequently driven to desertion by unusual or cruel treatment. But it would clearly be better for all parties in interest if consular officers were authorized to relieve this class of seamen only when it is satisfactorily ascertained that the desertion is justifiable *regardless of the seaman's citizenship*. The course pursued at present.

* See note at foot of page 356.

not only operates as an incitement to desertion, but compels the consul to grant relief in cases manifestly undeserving.

GROWTH OF CONSULAR BUSINESS.

The following table not only affords basis for a comparison of consular receipts and expenses for the past year with former years, but indicates the rapid growth of consular business since the close of the war.

Years.	Fees received.	Salaries.	Relief of seamen.	Contingent expenses.	Allowance for clerks.
1866	\$442,477 56	\$350,570 94	\$183,909 79		
1867	424,099 17	382,010 40	151,282 81		
1868	435,179 73	373,750 89	107,536 36		
1869	459,722 43	383,999 89	79,714 89		
1870	554,670 79	400,964 59	90,078 61		
1871	632,258 22	484,638 63	71,064 10	\$114,225 11	
1872	706,907 95	483,225 11	*232,972 86	90,626 21	
1873	746,594 89	548,597 56	72,284 42	94,935 46	
1874	715,202 94	570,621 23	64,640 72	116,273 41	
1875	697,988 49	549,172 47	54,287 13	124,067 94	
1876	651,501 20	537,456 37	73,616 95	131,735 35	\$32,162 41
1877	624,265 99	518,319 41	72,449 12	119,988 73	34,193 66
1878	635,914 11	525,673 85	70,947 02	110,490 86	36,518 99
1879	682,901 18	551,504 26	68,250 01	113,979 25	39,036 67
1880	826,545 76	577,238 25	56,831 52	127,059 30	41,525 81
1881	843,066 36	601,716 30	42,510 67	104,866 79	54,261 15
1882	889,840 55	616,193 28	39,985 20	133,470 86	54,098 63

* Inclusive of \$157,472.60 expended on account of the destruction by ice of the whaling fleet in the Arctic Ocean.

OTHER EXPENSES OF THE FOREIGN SERVICE.

Other accounts pertaining to the foreign service have been adjusted as follows:

Relief of claimants for destruction of private armed brig General Armstrong, act of April 20, 1882	\$39,886 31
Compensation and expenses of commission to China, 1880 and 1881	36,807 15
Tribunal of arbitration at Geneva	400 80
Joint commission for settlement of claims between the United States and the French Republic	65,625 31
International Bimetallic Commission	52,515 11
Salary and expenses of United States American and British Claims Commission for 1872	5,462 76
Salary and expenses of United States American and British Claims Commission for 1873	12,920 00
Salary and expenses of United States American and British Claims Commission for 1874	5,381 61
Bringing home criminals, for 1881	361 06
Bringing home criminals, for 1882	638 12
International Bureau of Weights and Measures, 1876, 1877, 1878, 1879	14,061 10
International Bureau of Weights and Measures for 1880	2,938 23
International Bureau of Weights and Measures for 1882	4,496 51
International Exhibition at Sidney and Melbourne for 1879 and 1880	26,199 95
Berlin Fishery Exhibition	8,741 53
Buildings and grounds for legation in China, 1876	2,000 00
Buildings and grounds for legation in China, 1877	3,000 00
Buildings and grounds for legation in China, 1878	3,000 00
Buildings and grounds for legation in China, 1879	3,000 00
Buildings and grounds for legation in China, 1880	3,000 00
Buildings and grounds for legation in China, 1881	3,000 00
Buildings and grounds for legation in China, 1882	3,000 00
International Exposition at Paris for 1878	159,677 07
Rescuing shipwrecked American seamen, 1882	130 18
Expenses of Cape Spartel and Tangier light, 1882	285 00

Shipping and discharging seamen, for 1882.....	\$4, 169 60
Allowance to widows or heirs of diplomatic and consular officers who die abroad, 1880.....	164 84
Allowance to widows or heirs of diplomatic and consular officers who die abroad, 1882.....	1, 671 99
Contingent expenses of foreign missions for 1881.....	5, 493 85

MORTON, ROSE & CO.'S ACCOUNTS.

During the year Messrs. Morton, Rose & Co., bankers of the United States at London, England, received \$241,796.30 on account of consular fees, \$12,048.05 on account of extra wages and other money of seamen. Their disbursements were as follows:

Salaries of ministers for fiscal year 1881.....	\$45, 313 42
Salaries of ministers for fiscal year 1882.....	139, 903 67
Contingent expenses of foreign missions for fiscal year 1881.....	4, 645 30
Contingent expenses of foreign missions for fiscal year 1882.....	29, 575 06
Salaries of secretaries of legation for fiscal year 1881.....	4, 528 67
Salaries of secretaries of legation for fiscal year 1882.....	26, 477 66
Salaries of consular service for fiscal year 1881.....	2, 911 06
Salaries of consular service for fiscal year 1882.....	9, 989 36
Contingent expenses of consular service for fiscal year 1881.....	419 69
Contingent expenses of consular service for fiscal year 1882.....	2, 449 63
Books and maps for fiscal year 1882.....	1, 000 00
Expenses, interpreters, guards, &c., in Turkish dominions, 1881.....	125 00
Expenses, interpreters, guards, &c., in Turkish dominions, 1882.....	125 00
Expenses of Cape Spartel light for fiscal year 1882.....	285 00
International exhibition at Sydney and Melbourne for 1879 and 1880.....	2, 799 66
International Bimetallic Commission.....	17, 648 06
International Bureau of Weights and Measures, for fiscal year 1882.....	4, 496 49
International Silver Commission, for fiscal year 1879.....	973 30
Total.....	293, 666 03

DECEDENTS' TRUST FUND.

The following amounts were paid out of "estates of decedents, trust fund," having been previously covered into the Treasury:

Henry Willis, deceased seaman.....	\$80 00
Alice Windsor, alias Evans, deceased citizen.....	139 87
W. E. Parker, deceased, seaman.....	63 68
Albert Kuhnert, deceased seaman.....	34 74
Jackson Haines, deceased citizen.....	151 83
William Hahn d'Amblay, deceased citizen.....	1, 500 00
	1, 970 12

INTERNAL REVENUE.

The cash deposited for the year (*Exhibit K) amounted to \$138,958,263.53, exclusive of \$7,537,712.90 derived from sales of adhesive stamps, and \$1,648.22 from other sources, the total expenditure being \$5,313,327.57, divided as follows:

Collectors' accounts (Exhibit L).

Salaries of collectors.....	\$439, 512 08
Deputies and clerks.....	1, 484, 427 25
Rent, fuel, and lights.....	54, 307 05
Stationery, &c.....	25, 635 05
Storekeepers.....	1, 275, 120 75
Gaugers.....	802, 915 80
	\$4, 081, 917 98

* See note at foot of page 356.

*Agents' accounts (*Exhibit N).*

Salaries.....	\$78,852 00	
Transportation.....	15,028 52	
Subsistence.....	25,058 86	
Other expenses.....	2,554 87	
Transportation over Pacific railroads.....	1,176 25	
Stationery.....	1,175 99	
		\$122,846 49

Stamps, paper, and dies.

Bureau of Engraving and Printing.....	418,413 74	
S. D. Warren & Co.....	60,170 32	
Treasury Department.....	6,648 12	
John J. Crooke.....	4,446 43	
		489,678 61

Incidental expenses.

(Including detection of fraud, counting, and issuing stamps, &c.)

Salary.....	92,300 66	
Traveling expenses.....	12,228 28	
Expenses.....	14,666 81	
Telegrams.....	1,432 41	
Rent.....	5,000 00	
Expressage.....	7,559 37	
Counsel fees and expenses.....	7,405 15	
Rewards.....	7,944 48	
		148,537 16

Other expenses.

Surveyors of distilleries.....	5,087 01	
Salaries in office of the Commissioner of Internal Revenue.....	253,047 00	
Fees and expenses of gaugers prior to July 1, 1881.....	43,749 20	
Compensation of storekeepers prior to July 1, 1881.....	30,816 00	
Accounts unadjusted.....	137,648 12	
		470,347 33

Total.....	5,313,327 57
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The accounts of the Commissioner of Internal Revenue for stamps (*Exhibit M) are as follows:

Distilled-spirit stamps.....	\$101,665,626 00
Special-tax stamps.....	12,931,860 00
Beer stamps.....	21,668,462 68
Stamps for tobacco, snuff, and cigars.....	62,949,319 12
Stamped foil wrappers.....	317,833 20
Stamped paper labels for tobacco.....	2,800 00
Documentary and proprietary stamps.....	9,441,738 38
Total.....	208,977,639 38

In the adjustment of accounts of 172 stamp agents the amount involved was \$3,194,588.31, and of 625 claims for the redemption of stamps, amounting to \$34,909.53, there was discounted \$1,107.96, leaving an amount actually paid of \$33,801.57.

By the last report the Secretary of the Treasury had on deposit to his credit on account of "fines, penalties, and forfeitures," a balance of \$62,908.55.

During the year deposits have been made to the amount of \$235,954.08, and disbursements made to the amount of \$145,014.69, leaving a balance to his credit January 1, 1882, of \$153,847.94.

An account has also been rendered by him on account of "offers in compromise" (special-deposit account No 5) from January 1 to December 31, 1881, as follows: Balance per last report \$38,873.67; amount de-

* See note at foot of page 356.

posited during the year, \$206,900.78; amount disbursed \$170,041.10, leaving a balance on deposit to his credit January 1, 1882, of \$75,733.35. This account remains unadjusted.

The following sums were refunded: Taxes erroneously assessed and collected, \$80,311.56; drawbacks on merchandise exported, \$43,061.49; and moneys refunded under private act of Congress, \$7,211.77.

The disbursements by George Waterhouse, chairman of the South Carolina Free School Fund Commissioners, amounted to \$1,490.

A judgment of \$18,711.11, rendered by the Court of Claims to reimburse disbursing clerk for moneys deposited in Merchants' National Bank, Washington, D. C., April 27, 1866, has also been adjusted.

DISBURSING CLERKS' ACCOUNTS.

Accounts rendered by Col. R. C. Morgan, disbursing clerk of the State Department, have been adjusted as follows:

Expenses under the neutrality act, 1881.....	\$3,100 00
Expenses under the neutrality act, 1882.....	40 50
International Exhibition at Paris, 1878.....	118 50
Rescuing shipwrecked American seamen, 1880.....	50 00
Rescuing shipwrecked American seamen, 1881.....	295 47
Rescuing shipwrecked American seamen, 1882.....	1,708 93
Contingent expenses of foreign missions, 1880.....	2,615 05
Contingent expenses of foreign missions, 1881.....	7 108 20
Contingent expenses of foreign missions, 1882.....	20,425 43
Bringing home criminals, 1879.....	32 00
Bringing home criminals, 1882.....	450 00
Contingent expenses of United States consulates, 1881.....	19,767 57
Contingent expenses of United States consulates, 1882.....	47,685 50
International Exhibition at Sydney and Melbourne, 1879 and 1880.....	20 00
Publication of consular and other commercial reports, 1882.....	9,831 17
Publication of consular and other commercial reports, 1881.....	3,799 96
Editing, publishing, and distributing Revised and Annual Statutes, 1882.....	3,919 67
Editing, publishing, and distributing Revised and Annual Statutes, 1881.....	145 71
Books and maps, 1882.....	1,949 32
Books and maps, 1881.....	176 96
Books and maps, 1879.....	105 45
Proof-reading and packing laws, 1882.....	1,257 00
Lithographing, 1882.....	842 65
Stationery and furniture, 1882.....	3,824 15
Stationery and furniture, 1881.....	952 62
Expenses of International Sanitary Congress.....	3,521 95
Observance of the centennial anniversary of the surrender of Lord Cornwallis at Yorktown, Va.....	19,814 76
Monument to mark the birthplace of George Washington.....	1,500 00

That the above exhibit might be complete, it was necessary to include the following accounts already given in aggregating the expenses of the diplomatic and consular service:

Contingent expenses of consulates, 1882.....	\$47,685 50
Contingent expenses of foreign mission, 1882.....	20,425 43

Accounts rendered by Mr. Richard Joseph, disbursing clerk of the Department of the Interior, have been adjusted, as follows:

Contingent expenses, office of Commissioner of Patents, 1882.....	\$9,740 98
Contingent expenses, office of Commissioner of Patents, 1881.....	4,475 13
Photolithographing, office of Commissioner of Patents, 1882.....	55,507 42
Photolithographing, office of Commissioner of Patents, 1881.....	11,389 41
Copies of drawings, office of Commissioner of Patents, 1882.....	39,165 37
Copies of drawings, office of Commissioner of Patents, 1881.....	13,127 10
Plates for Patent Office Official Gazette, 1882.....	22,990 50
Plates for Patent Office Official Gazette, 1881.....	5,226 65

Expenses for packing and distributing official documents, 1882.....	\$1,491 21
Expenses for packing and distributing official documents, 1881.....	3,121 46
Expenses for packing and distributing official documents, 1880.....	152 55
Scientific library, office of Commissioner of Patents, 1882.....	1,717 69
Scientific library, office of Commissioner of Patents, 1881.....	3,922 09
Preservation of collections, Smithsonian Institution, 1882.....	28,117 81
Preservation of collections, Smithsonian Institution, 1881.....	20,491 12
Preservation of collections, Smithsonian Institution (Armory Building), 1882.....	2,480 96
Preservation of collections, Smithsonian Institution (Armory Building), 1881.....	614 15
Furniture and fixtures, National Museum, 1882.....	34,380 94
Furniture and fixtures, National Museum, 1881.....	28,598 98
International exchanges, Smithsonian Institution, 1882.....	3,000 00
Classified abridgments of letters patent.....	8,438 15
Publishing the Biennial Register.....	1,947 35
Expenses of the Tenth Census.....	975,471 23
Expenses of the Tenth Census, printing and engraving, 1882.....	88,348 60

Other accounts rendered by several disbursing agents of the Census Office have been adjusted, as follows:

Expenses of the Tenth Census.....	\$23,200 32
Expenses of the Eighth Census.....	166 07
Miscellaneous:	
John S. Williams, for extra services in compiling the Biennial Register for 1879.....	200 00

Accounts rendered by Col. J. O. P. Burnside, disbursing clerk of the Post-Office Department, have been adjusted, as follows:

Publication of Official Postal Guide, 1882.....	\$23,000 00
Publication of Official Postal Guide, 1881.....	3,962 31
Stationery, 1882.....	8,998 61
Stationery, 1881.....	1,774 81
Carpets, 1882.....	4,951 86
Gas, 1882.....	4,856 41
Furniture, 1882.....	5,999 76
Hardware, 1882.....	1,391 45
Hardware, 1881.....	738 73
Fuel, 1882.....	4,338 30
Fuel, 1881.....	1,070 56
Painting, 1882.....	3,999 84
Plumbing and gas-fixtures, 1882.....	3,999 50
Keeping horses and repair of wagons and harness, 1882.....	1,197 06
Rent of house No. 915 E street, 1882.....	1,500 00
Directories, 1882.....	200 00
Telegraphing, 1881.....	2,736 22
Miscellaneous items, 1881.....	547 72

The accounts audited aggregate \$1,069,431,700.61, which of itself indicates the character of the business transacted as well as the large amounts involved in its settlement. During the year 9,699 accounts were adjusted, 236,797 vouchers examined, 3,717 letters written, 8,115 reports recorded and copied, 25,790 coupon-books counted, and 25,867 books scheduled. An examination of the accompanying tables,* lettered from A to N and to which frequent reference has been made, will further convey some idea of the work performed by the clerks of this office, whose industry and efficiency I take this opportunity of commending.

I have the honor to be, very respectfully, your obedient servant,

D. S. ALEXANDER,

Auditor.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

* NOTE.—The tabular statements pertaining to this report are omitted for want of space, but they may be found in the Auditor's pamphlet edition.

REPORT OF THE SIXTH AUDITOR.

357

REPORT
OF THE
AUDITOR OF THE TREASURY FOR THE POST-OFFICE
DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
Washington, D. C., November 6, 1882.

SIR: I have the honor to submit the report of the business operations of this office for the fiscal year ended June 30, 1882.

My annual report to the Postmaster-General exhibits in detail the financial transactions of the Post Office Department during the last fiscal year.

* * * * *

The increase in the business of this office during the past year has been very great, not only by the addition of new post-offices, but by the growth in the business of those already existing, and in both the postal and money order branches. There has also been a great increase in the number of new mail-routes, and of changes in old routes, owing to our extended railroad system. This rapid growth and increase of business has brought with it augmented revenues, which has not only made the post-office system self-sustaining, but has carried more than a million and a half dollars into the Treasury the past year, instead of taking millions out, as heretofore. The present year will greatly swell this net surplus to be carried into the Treasury.

This increase of business, with the added work from the removals and change of quarters during the year has kept the office short-handed, notwithstanding the addition to the clerical force last year, and the faithful and diligent labors of the clerks, a large portion of whom have worked more than the established office hours to keep up their work, and more than justifies the required increase of force for the coming year.

In closing this report, I desire to call your attention to the tenure by which the Sixth Auditor's Office occupies rooms in the post-office building, and the building rented for money-order business. Since the erection of the Post-Office Building it has been jointly occupied by the Post-Office Department and the Sixth Auditor's Office; and no law, so far as I am aware, gives control of the building to either party. When Congress was asked, in 1863, to put the control of the building in the hands of the Postmaster-General, it refused or neglected to do so. The

NOTE.—A summary of the principal labors performed by the several Divisions of this office, here omitted for want of space, will be found in the pamphlet edition of the Auditor's report.

question of control now arises from the incapacity of the building to afford room for the transaction of post-office business and the auditing of post-office accounts. The number of employes occupying these buildings is in the proportion of six and a third to the Treasury Department, and ten to the Post-Office Department. When the money-order business was removed from the Post-Office Building, by order of the Postmaster-General, to the new quarters rented for its use, twelve rooms on the first floor of the Post-Office Building, which were still occupied by Treasury clerks (as they had been for twenty or more years), were desired by the Post-Office Department, and the Sixth Auditor was ordered by the Postmaster-General to vacate these rooms and go to others upon the third floor. He protested against the removal on account of the great inconvenience it would occasion for the transaction of the business of his office, and besides suggested the inequitable assignment which had been made, and the absence of any law which authorized one Department of the Government to remove at its pleasure the employes of another Department from quarters which had been occupied by them from the erection of the Post-Office Building, or changed by joint consent, all of which was unheeded.

It is manifestly right and proper that the Post-Office Department should have all the room which it needs for the performance of its business and the full custody and control of it; and it has no more than it needs. It is also equally right and proper if a bureau of the Treasury Department is to occupy a part of the Post-Office Building that it should have some rights to the space occupied, and not be subject to removal at the pleasure of another Department, or dependent upon it for its supplies and repairs. The employes of the Treasury Department still remaining in the Post-Office Building are two-fifths as many as are employed by the Post-Office Department. In the new building rented for money-order business nearly three-fourths of the employes belong to the Treasury Department, yet it is claimed that they are dependent upon the Post-Office Department for their quarters, supplies, and repairs.

For these reasons I suggest that the tenure by which this bureau of the Treasury Department holds its quarters be established by law.

I am, sir, very respectfully,

J. H. ELA,
Auditor.

Hon. C. J. FOLGER,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.

361

REPORT OF THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, D. C., November 1, 1882.

SIR: I have the honor to submit a report showing the operations of the Treasury of the United States for the fiscal year 1882, and its condition on June 30, 1882.

SUMMARY OF OPERATIONS.

The receipts of the government show an increase over those of 1881 of \$22,251,054.23 in the revenue from customs; \$11,233,209.94 from internal revenue; \$2,551,277.20 from sales of public lands, and \$6,707,416.34 from miscellaneous sources, making a total increase in the net revenue of \$42,742,957.71. The total net revenue was \$403,525,250.28. The net expenditures decreased from \$260,712,887.59 to \$257,981,440.20, a reduction of \$2,731,447.39, which, added to the increase in receipts, makes an increase of \$45,474,405.10 in the surplus revenues applicable to the reduction of the public debt. The expenditures on account of interest on the public debt show a reduction of \$11,431,534.39, from \$82,508,741.18, in 1881, to \$71,077,206.79, in 1882. The excess of revenues over expenditures was \$145,543,810.08, and the amount applied to the reduction of the debt \$166,281,505.55.

The amount standing on the books of the Treasury to the credit of disbursing officers of the United States at the close of the fiscal year was \$36,067,872.48.

The receipts for the fiscal year on account of the Post-Office Department were \$41,368,062.30, and the expenditures \$39,265,299.43. Of these amounts \$20,211,991.78, or about one-half, was received and expended directly by postmasters, without being deposited in the Treasury.

The unavailable funds of the Treasury decreased from \$29,521,632.72 to \$29,517,275.32 by reason of the collection of \$4,357.40 of the \$8,750.31 heretofore reported as unavailable in the sub-treasury in New York on account of counterfeit 7.30 notes redeemed in 1867. The unavailable funds of the Post-Office Department remain unchanged at \$40,078.06.

The amount collected from national banks on account of semi-annual duty accruing on their capital, circulation, and deposits during the year was \$9,150,684.35. The total amount collected on this account since the beginning of the national banking system is \$118,005,706.25.

There were in the custody of this office at the close of the fiscal year \$376,647,700 in United States bonds held in trust for national banks, of which \$360,722,700 were held as security for circulation and \$15,925,000 to secure deposits of public money with national-bank depositaries. During the year \$129,474,400 in bonds were deposited for these purposes and \$128,628,100 withdrawn.

The amount of United States currency outstanding at the close of the year was \$362,464,582.10. There was redeemed during the year \$105,773,706.05 in United States currency, silver certificates, and notes of failed, liquidating, and reducing national banks, making the total redemptions since the first issue of currency \$2,405,914,779.41.

The issues of silver certificates during the year were \$24,300,000 and the redemptions \$20,133,290, leaving the amount nominally outstanding at the close of the year \$66,096,710.

There were paid during the year at the various offices of the Treasury and forwarded to the Treasurer's office for examination coupons from United States bonds amounting to \$11,088,609.02, and there were issued by the Treasurer 321,623 checks on the Treasurer and assistant treasurers of the United States, amounting to \$57,547,821.20, in payment of interest on registered bonds.

There were also issued 32,550 drafts on warrants of the Secretary of the Treasury, 38,853 drafts on warrants of the Postmaster-General, and 49,089 transfer checks on assistant treasurers, making a total of 442,115 drafts and checks issued from this office during the year.

United States bonds were redeemed during the year to the amount of \$166,204,450, of which \$60,079,100 was applied to the sinking fund. The total amount of bonds retired by purchase, redemption, conversion, or exchange from March 11, 1869, to June 30, 1882, is \$2,149,549,250.

National-bank notes amounting to \$76,089,327 were redeemed during the year, making the total redemptions of these notes, under the act of June 20, 1874, \$1,175,735,322.

THE STATE OF THE TREASURY.

The following statement shows the condition of the Treasury at the close of September in each of the last four years:

	September 30, 1879.	September 30, 1880.	September 30, 1881.	September 30, 1882.
ASSETS.				
Gold Coin	\$133,536,760 39	\$68,868,091 10	\$77,338,088 71	\$102,212,334 49
Gold Bullion	36,290,810 90	66,772,094 67	97,453,477 70	50,835,629 63
Standard Silver Dollars	31,806,774 00	47,784,744 00	65,949,279 00	92,025,350 00
Fractional Silver Coin	16,873,898 47	24,723,892 68	26,343,477 17	27,429,246 56
Silver Bullion	4,299,124 25	6,154,392 93	2,622,676 18	3,641,589 37
Gold Certificates	70,700 00	31,600 00	10,100 00	.....
Silver Certificates	3,131,130 00	6,092,579 00	11,309,470 00	8,243,830 00
United States Notes	48,762,728 01	27,901,594 07	28,422,169 89	32,918,255 77
National-Bank Notes	4,279,958 76	3,288,404 57	4,457,713 59	6,810,338 08
National-Bank Gold-Notes	183,640 00	220,125 00	98,545 00	480 00
Fractional Currency	90,978 15	60,712 08	22,973 03	8,459 52
Deposits held by National-Bank Depositories	17,836,816 48	11,212,315 94	12,677,454 48	12,848,870 74
Minor Coin	1,524,700 57	1,063,665 22	552,585 06	504,515 29
New York and San Francisco Exchange	1,799,334 51	1,443,000 00	1,483,000 00	1,300,000 00
One and Two Year Notes, &c.	400 40	325 50	10 50	1,127 52
Redeemed Certificates of Deposit (Act of June 8, 1872)	2,025,000 00	90,000 00	210,000 00	240,000 00
Quarterly Interest Checks and Coin Coupons paid	189,579 78	141,517 91	193,452 68	166,361 31
Registered and Unclaimed Interest paid	22,355 00	10,303 50	900 00	2,610 00
United States Bonds and Interest	507 64	997,843 81	2,010,876 70	6,527,231 51
Interest on District of Columbia Bonds	516 97	3,047 12	1,770 25	2,002 83
Refunding Certificates and Interest	24,119 74	.....	.....	.....
Pacific Railroads, Sinking Fund	45,312 75	.....	.....	.....
Speaker's Certificates .....	.....	126,315 00	116,916 00	138,841 00
Deficits, unavailable Funds	690,848 30	690,848 30	700,274 17	695,916 77
Total	303,485,995 07	267,676,912 40	331,981,210 11	346,552,990 39

	September 30, 1879.	September 30, 1880.	September 30, 1881.	September 30, 1882.
LIABILITIES.				
Post-Office Department Account.....	\$2,167,991 50	\$2,600,489 16	\$3,617,703 79	\$6,157,625 54
Disbursing Officers' Balances.....	26,007,876 95	22,189,236 49	21,916,110 81	27,756,493 83
Fund for redemption of Notes of National Banks failed, in liquidation, and reducing circulation.....	12,939,889 75	19,746,955 25	31,152,713 60	38,507,029 10
Undistributed Assets of failed National Banks.....	642,314 33	616,560 21	399,835 68	867,276 57
Five per cent. Fund for Redemption of National Bank Notes.....	15,082,482 99	15,428,010 82	15,768,662 75	15,085,182 67
Fund for Redemption of National Bank Gold Notes.....	219,940 00	475,965 00	394,847 00	344,729 00
Currency and Minor-Coin Redemption Account.....	4,213 15	3,075 60	7,176 11	4,118 05
Fractional Silver-Coin Redemption Account.....	152,664 10	74,681 75	75,320 70	63,916 45
Interest Account.....	101,514 75	99,585 00		
Interest Account, Pacific Railroads and Louisville and Portland Canal Company.....	6,270 00	8,400 00	4,930 00	5,080 00
Treasurer United States, Agent for paying Interest on District of Columbia Bonds.....	298,435 54	366,532 59	253,795 34	244,671 50
Treasurer's Transfer Checks and Drafts outstanding.....	7,632,333 98	4,216,845 94	5,475,492 11	8,337,984 52
Treasurer's General Account:				
Interest due and unpaid.....	4,189,523 27	2,401,809 92	2,151,139 93	1,537,684 01
Matured Bonds and Interest.....			3,004,205 94	793,690 50
Called Bonds and Interest.....	31,033,519 65	5,959,436 43	17,832,841 34	14,887,218 49
Old Debt.....	840,608 41	816,585 07	796,488 28	793,746 37
Gold Certificates.....	14,910,900 00	7,511,700 00	5,248,320 00	4,907,440 00
Silver Certificates.....	4,571,850 00	18,521,960 00	64,149,910 00	71,569,210 00
Certificates of Deposit (Act of June 8, 1872).....	31,335,000 00	9,975,000 00	8,395,000 00	10,725,000 00
Balance, including Bullion Fund.....	151,348,666 70	156,664,083 17	151,336,116 73	143,964,893 79
Total.....	303,485,995 07	267,676,912 40	331,981,210 11	346,552,990 39

The most noteworthy change in the last year is the decrease of the gold coin and bullion, held by the Treasury, from \$176,791,566.41 to \$153,047,964.12, and the increase of the standard silver dollars from \$65,949,279 to \$92,025,350; a decrease in the gold of \$23,743,602.29, and an increase in the silver dollars of \$26,076,071. Deducting the amount held for the redemption of gold certificates, the gold belonging to the government in the Treasury on the 30th of September was \$154,987,371.29 in 1879; \$128,160,085.77 in 1880; \$169,552,746.41 in 1881, and \$148,140,524.12 in 1882. Notwithstanding the decrease in the last year, the gold owned by the government is nearly \$20,000,000 more than two years ago, the amount held last year having been swelled by the deposit of gold coin for exchange on the West and South.

Deducting in like manner the silver certificates actually outstanding, the standard silver dollars owned by the government were \$30,366,054 on September 30, 1879; \$35,355,363 on the same date in 1880; \$13,108,839 in 1881, and \$28,699,970 in 1882.

The fund for the redemption of notes of national banks which have failed, gone into voluntary liquidation, or made deposits of lawful money for the reduction of their circulation, increased during the year from \$31,152,713.60 to \$38,507,029.10; the silver certificates actually outstanding, after deducting the amount held by the Treasury, from \$52,840,440 to \$63,325,380; the United States notes on hand, from \$28,422,170 to \$32,918,256, and the fractional silver coin held, from \$26,343,477.17 to \$27,429,246.56. The aggregate amount of gold and silver coin and bullion held by the Treasury increased from \$269,706,998.76 in 1881 to \$276,144,150.05 in 1882. The amount now held is \$53,336,782.04 greater than that held in 1879, and \$61,840,934.67 greater than in 1880. The gross assets of the Treasury increased during the

year from \$331,981,210.11 to \$346,552,990.39, although the balance remaining after deducting the moneys held for the redemption of gold, silver and currency certificates, and for the payment of matured debt and interest, and the amount to the credit of special or trust funds, ran down from \$151,336,116.73 to \$143,964,893.79.

THE RESERVE.

The following statement shows the excess of the cash assets of the government over its net demand liabilities on the first day of November:

ASSETS.	
Gold Coin.....	\$108,888,963 44
Gold Bullion.....	50,916,780 10
Standard Silver Dollars.....	92,414,977 00
Fractional Silver Coin.....	26,749,432 45
Silver Bullion.....	4,012,503 27
Deposits with National Bank Depositaries.....	8,738,523 16
United States Notes.....	29,689,196 17
National Bank Notes.....	6,370,051 58
Total assets.....	\$327,780,427 17
LIABILITIES.	
Old Debt.....	\$792,012 27
Called Bonds matured, and interest.....	9,661,510 16
Matured Bonds and interest.....	786,524 00
Interest due and not paid.....	5,255,170 24
Gold Certificates outstanding.....	11,370,270 00
Silver Certificates outstanding.....	65,620,450 00
Certificates of Deposit (Act of June 8, 1872), outstanding.....	9,835,000 00
Disbursing Officers' Balances and various small accounts.....	24,208,117 05
Outstanding Drafts and Checks.....	5,635,232 31
Five per cent. Fund for Redemption of National Bank Notes.....	14,471,298 01
Fund for Redemption of Notes of National Banks failed, in liquidation, and reducing circulation...	38,169,253 10
Post-Office Department Account.....	6,823,901 04
Total Liabilities.....	192,628,738 18
Reserve—Excess of Assets.....	135,151,688 99

The above liabilities are the net liabilities after deducting the redeemed or unissued obligations of the various classes held by the Treasury.

The reserve is computed by deducting from the cash in the Treasury the aggregate of the current liabilities other than United States notes. The remainder of \$135,151,688.99 is considered to be the reserve available for the redemption of United States notes. In other words, if all of the liabilities of the government payable on demand should be at once discharged, if the entire amount advanced from the Treasury and placed to the credit of disbursing officers of the government should be drawn out, if the funds deposited for the redemption of national bank notes should be immediately called for, and if that portion of the public funds held for the Post-Office Department should be set aside, there would still remain \$135,151,688.99 in cash to meet any demand for the redemption of United States notes. The reserve has apparently run down \$11,291,802.78 since October 1, 1881. This reduction is accounted for by the fact that by direction of the Secretary payment has been anticipated on \$12,063,714.72 in called bonds, not yet matured.

The following statement shows the percentage of reserve when computed on this plan, and what the percentage would be if sufficient funds were set aside for the payment in full of the gold, silver, and currency

certificates, and the remainder of the cash were considered as a *pro rata* reserve against all of the other demand liabilities of the government:

Month.	Current liabilities excluding United States notes and coin and currency certificates.	Current liabilities excluding certificates and including United States notes, viz: \$346,681,016.	Cash less amount of coin and currency certificates.	Present reserve percentage of excess of assets over liabilities to United States notes outstanding.	Percentage of cash, less coin and currency certificates, to demand liabilities including United States notes and excluding certificates.
1881.					
November.....	\$96,016,066 43	\$442,697,082 43	\$236,823,891 82	40.6	53.5
December.....	94,738,346 40	441,419,362 40	241,230,965 55	42.2	54.6
1882.					
January.....	99,284,466 33	445,965,482 33	\$235,686,783 59	39.3	52.8
February.....	94,081,460 46	440,762,476 46	233,937,107 91	40.3	53.1
March.....	94,999,102 39	441,630,118 39	246,766,777 48	43.8	55.9
April.....	96,192,541 72	442,873,557 72	242,221,436 12	42.1	54.7
May.....	95,034,469 98	441,715,485 98	235,988,193 85	40.7	53.4
June.....	108,550,527 65	455,231,543 65	246,546,604 93	39.8	54.1
July.....	124,453,319 28	471,131,335 28	242,878,241 13	34.2	51.5
August.....	126,263,031 56	472,944,047 56	246,469,274 17	54.7	52.1
September.....	111,485,140 42	458,166,156 42	249,723,865 65	39.9	54.5
October.....	116,253,484 22	462,934,500 22	245,352,888 80	37.2	53.0
November.....	105,803,018 18	452,484,034 18	240,954,707 17	39.0	53.3
Average for forty-seven months.....	95,026,993 46	441,708,009 46	230,358,016 54	39.0	52.1

On the first assumption the reserve for the redemption of United States notes has ranged during the last thirteen months from 34.2 to 43.8 per cent., and the monthly average since the resumption of specie payments has been 39 per cent. On the second assumption the ratio of the reserve to the liabilities has varied during the thirteen months from 51.5 to 55.9 per cent., and has averaged since resumption 52.1 per cent. Were the 40 per cent. reserve, which it is deemed necessary to maintain, computed on the latter basis, the amount now held would be \$59,961,093.50 in excess of the required amount.

UNITED STATES NOTES.

The following statement shows the changes which have taken place in the denominations of United States notes outstanding at the close of each of the last four fiscal years:

Denomination.	1879.	1880.	1881.	1882.
One dollar	\$18,209,980 80	\$20,332,332 00	\$22,645,761 60	\$25,720,953 60
Two dollars.....	18,092,653 20	20,352,813 00	22,214,122 40	24,622,625 40
Five dollars.....	54,107,113 00	65,432,548 00	69,569,078 00	67,342,540 00
Ten dollars.....	64,638,562 00	74,916,751 00	76,990,387 00	72,784,766 00
Twenty dollars.....	60,470,887 00	72,143,207 00	72,271,597 00	68,657,471 00
Fifty dollars.....	25,523,340 00	24,808,995 00	23,702,910 00	24,191,770 00
One hundred dollars.....	32,038,480 00	32,797,870 00	32,947,660 00	34,469,390 00
Five hundred dollars.....	32,569,500 00	19,224,000 00	14,570,000 00	14,876,000 00
One thousand dollars.....	35,070,500 00	16,532,500 00	12,024,500 00	12,335,500 00
Five thousand dollars.....	4,000,000 00	680,000 00	455,000 00	420,000 00
Ten thousand dollars.....	2,960,000 00	460,000 00	260,000 00	2,260,000 00
Total.....	347,681,016 00	347,681,016 00	347,681,016 00	347,681,016 00
Less unknown denominations destroyed in sub-treasury in Chicago fire.....	1,000,000 00	1,000,000 00	1,000,000 00	1,000,000 00
Outstanding.....	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00

During the year there was an increase of \$3,075,192 in the one dollar notes outstanding; \$2,378,503 in two-dollar notes; \$488,860 in fifty-dollar notes; \$1,521,730 in one-hundred-dollar notes; \$306,000 in five-hundred-dollar notes; \$311,000 in one-thousand-dollar notes, and \$2,000,000 in ten-thousand-dollar notes; and a decrease of \$2,226,538 in five-dollar notes; \$4,205,621 in ten-dollar notes; \$3,614,126 in twenty-dollar notes, and \$35,000 in five-thousand-dollar notes.

The number of notes outstanding at the close of the fiscal year was 63,083,047 as against 59,839,069 outstanding on June 30, 1881. The amount of ones and twos outstanding has increased \$14,040,945 in three years.

The issues and redemptions during the last three fiscal years have been as follows:

Denomination.	1880.		1881.		1882.	
	Issued.	Redeemed.	Issued.	Redeemed.	Issued.	Redeemed.
One dollar	\$9,057,863	\$6,935,511 80	\$9,889,034	\$7,575,604 40	\$11,445,524	\$8,370,332 00
Two dollars	8,232,000	5,971,840 20	8,752,000	6,860,690 60	10,472,000	8,093,497 00
Five dollars	19,680,000	8,354,565 00	14,760,000	10,623,470 00	14,280,000	16,506,538 00
Ten dollars	16,520,000	6,241,811 00	9,160,000	7,086,364 00	6,680,000	10,885,621 00
Twenty dollars	17,360,000	5,687,680 00	6,240,000	6,111,610 00	5,680,000	9,294,126 00
Fifty dollars	1,400,000	2,114,345 00	1,200,000	2,306,085 00	3,200,000	2,711,140 00
One hundred dollars	3,052,700	2,293,310 00	2,944,300	2,794,510 00	4,527,900	3,006,170 00
Five hundred dollars	2,300,000	15,645,500 00	700,000	5,354,000 00	1,750,600	1,444,000 00
One thousand dollars	700,000	19,238,000 00	900,000	5,408,000 00	1,500,000	1,189,000 00
Five thousand dollars	1,000,000	4,320,000 00	.....	225,000 00	4,995,000	5,030,000 00
Ten thousand dollars	2,000,000	4,500,000 00	.....	200,000 00	14,990,000	12,990,000 00
Total	81,302,563	81,302,563 00	54,545,334	54,545,334 00	79,520,424	79,520,424 00

Under the provision for the payment of the express charges on worn and mutilated United States notes, the redemptions have much increased, the amount redeemed during the fiscal year being \$79,520,424 as against \$54,545,334 redeemed in 1881. The number of notes redeemed increased from 14,235,106 to 17,362,320. The notes of the denominations of \$5,000 and \$10,000 reported as issued and redeemed during the year had been held in the reserve fund of unissued notes, and were passed through the accounts in order that they might be destroyed.

The amount of United States notes received in payment of duties on imports during the year just ended is \$24,650,576 as against \$19,079,753 in the year ending October 31, 1881. The total amount so received since the resumption of specie payments is \$186,053,930, an average of \$4,044,650 a month.

The monthly receipts since January 1, 1879, have been as follows:

Month.	1879.	1880.	1881.	1882.
January	\$6,864,889	\$4,126,450	\$1,689,738	\$1,779,336
February	9,340,452	4,477,161	2,049,956	1,886,585
March	11,919,876	5,702,727	1,830,813	1,931,273
April	10,562,006	3,231,697	1,810,292	2,032,592
May	9,703,566	2,888,138	1,402,118	2,089,339
June	9,336,778	3,951,588	1,479,503	2,045,150
July	10,588,145	4,029,892	1,641,006	2,619,515
August	11,261,307	2,844,658	1,873,788	2,732,499
September	12,506,018	2,241,305	1,476,118	2,599,294
October	9,281,243	1,802,288	1,353,253	2,448,314
November	4,612,198	1,567,184	1,341,614	.....
December	3,051,219	1,405,984	1,145,065	.....

CLEARING-HOUSE TRANSACTIONS.

The transactions of the Treasury with the clearing-house in New York, for the last thirteen months, are shown by the following statement :

Date.	Checks sent to clearing-house.	Checks received from clearing-house.	Balances due assistant treasurer.	Balances due clearing-house.
1881.				
October	\$10,518,934 57	\$41,322,740 16		\$30,803,805 59
November	10,003,041 31	19,158,872 98	\$605,283 56	9,761,115 23
December	10,672,260 43	31,855,546 95		21,183,286 52
1882.				
January	9,120,253 39	31,882,826 81		22,762,573 42
February	8,823,267 09	16,313,210 92	61,914 23	7,551,858 06
March	7,791,364 59	30,703,829 02		22,912,464 43
April	8,207,533 89	33,386,242 20		25,178,708 31
May	11,068,685 62	24,877,111 98	29,549 90	13,837,976 26
June	11,425,829 30	29,979,669 23	496,712 66	19,050,552 59
July	11,587,438 74	32,701,010 38	51,847 90	21,165,419 54
August	11,989,235 62	30,384,357 32	111,659 85	18,506,781 55
September	12,521,011 04	30,736,071 62	146,102 53	18,361,163 11
October	11,753,823 68	29,758,721 56	623,006 36	18,627,904 24
Total	135,482,679 27	383,060,211 13	2,126,076 99	249,703,608 85

The assistant treasurer received from the clearing-house checks for payment amounting to \$383,060,211.13 and \$2,126,076.99 in cash in payment of balances in his favor, and sent to the clearing-house checks for payment amounting to \$135,482,679.27 and \$249,703,608.85 in cash in payment of balances against him, making the aggregate transactions on each side \$385,186,288.12.

STANDARD SILVER DOLLARS.

The amount of standard silver dollars coined from February 28, 1878, the date of the act requiring their coinage, to October 31, 1882, is \$128,329,880, of which \$93,006,382 remains in the Treasury and \$35,323,498, or about 27½ percent., is in circulation. The proportion of the total coinage in circulation on September 30, 1881, was nearly 33 per cent. Of the \$30,007,175 coined during the last thirteen months, \$2,950,072 has gone into circulation and \$27,057,103 remains in the Treasury. During seven months of that period the dollars returned to the Treasury exceeded in amount those issued, the number in circulation running down from 34,950,123 on December 31, 1881, to 31,560,755 on July 31, 1882.

The following table gives the amount of silver dollars coined, on hand, distributed, and outstanding to September 30 in each year since the coinage was resumed :

Year.	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.
March to September 30, 1878....	\$16,212,500	\$16,212,500	\$12,155,205	\$4,057,295	\$4,057,295
To September 30, 1879	26,421,600	42,634,100	31,806,774	6,770,081	10,827,326
To September 30, 1880	27,934,650	70,568,750	47,784,744	11,956,680	22,784,006
To September 30, 1881	27,753,953	98,322,703	65,949,279	9,589,420	32,373,426
To September 30, 1882	27,707,175	126,029,880	92,468,038	1,188,416	33,561,842

The coinage and distribution of silver dollars during each of the last thirteen months are shown below :

Month.	Monthly coinage.	Coined to the end of the month.	On hand at close of month.	Net distribution during month.	Outstanding at close of month.
1881.					
October	\$2,350,000	\$100,672,705	\$67,299,481	\$999,798	\$33,373,224
November	2,300,000	102,972,705	68,020,414	979,087	34,352,291
December	2,408,275	105,380,980	70,430,857	597,832	34,950,123
1882.					
January	2,300,000	107,680,980	73,506,654	.....	34,174,326
February	2,300,200	109,981,180	76,541,417	.....	33,439,763
March	2,300,500	112,281,680	79,582,820	.....	32,698,860
April	2,300,000	114,581,680	82,259,754	.....	32,321,926
May	2,262,000	116,843,680	85,006,570	.....	31,837,110
June	2,301,100	119,144,780	87,524,182	.....	31,620,598
July	2,160,000	121,304,780	89,744,025	.....	31,560,755
August	2,425,000	123,729,780	91,741,030	427,995	31,988,750
September	2,300,100	126,029,880	92,468,038	1,573,092	33,561,842
October	2,300,000	128,329,880	93,006,382	1,761,656	35,323,498

SILVER CERTIFICATES.

The amount of silver certificates outstanding increased during the fiscal year from \$51,166,530 to \$66,096,710. This increase was entirely in certificates of the denominations of ten and twenty dollars. The amount nominally outstanding at this date is \$73,607,710, of which \$7,987,260 is held by the Treasury. The departmental circular of September 18, 1880, authorizing exchange payable in these certificates at the sub-treasuries in the West and South to be furnished for deposits of gold coin with the assistant treasurer in New York, under which large amounts of silver certificates were put in circulation, was modified in November, 1881, by reducing the amount which might be deposited on this account to \$25,000 a day, and was finally rescinded October 15, 1882.

The issues and redemptions of silver certificates of each denomination during the fiscal year have been as follows :

Denomination.	Outstanding June 30, 1881.	Issued.		Redeemed.		Outstanding June 30, 1882.
		During fiscal year.	To June 30, 1882.	During fiscal year.	To June 30, 1882.	
Ten dollars	\$20,367,030	\$12,240,000	\$33,114,000	\$3,361,310	\$3,868,280	\$29,245,720
Twenty dollars	18,102,100	9,040,000	27,586,000	2,241,860	2,625,766	24,960,240
Fifty dollars	3,481,600	400,000	4,050,000	598,050	766,450	3,283,550
One hundred dollars	4,029,300	800,000	5,140,000	868,600	1,119,300	4,020,700
Five hundred dollars	1,646,500	700,000	4,350,000	612,000	2,615,500	1,734,500
One thousand dollars	3,480,000	1,120,000	11,990,000	1,748,000	9,138,000	2,852,000
Total	51,166,530	24,300,000	86,230,000	9,369,820	20,133,290	66,096,710

GOLD CERTIFICATES.

Of the old issue of gold certificates under the act of March 3, 1863, there were redeemed during the fiscal year \$745,800, making the total redemptions \$976,097,760.46, and reducing the amount outstanding to \$5,037,120.

Of the issue authorized by the act of July 12, 1882, \$138,000,000 have been printed for issue by the assistant treasurer of the United States in New York. Of these there have been issued to October 31, \$21,790,000, of which \$14,827,720 are held in the cash of the various sub-treasuries,

leaving the amount actually outstanding \$6,962,280. There is in preparation a separate series of certificates known as the "Washington issue," to be issued through this office for the use of the assistant treasurers in other cities than New York.

CLEARING-HOUSE CERTIFICATES.

During the fiscal year \$16,910,000 in clearing-house certificates was issued and \$15,165,000 redeemed, leaving the amount outstanding \$13,360,000 as compared with \$11,615,000 outstanding at the close of the last fiscal year. The amount now actually outstanding is \$9,835,000.

The following table shows the total amount issued and redeemed, and the amount outstanding at the close of each fiscal year from 1873 to 1882:

Fiscal year.	Total amount issued.	Total amount redeemed.	Outstanding as shown by the Treasurer's books.
1873	\$57,240,000	\$25,430,000	\$31,810,000
1874	137,905,000	78,915,000	58,990,000
1875	219,000,000	159,955,000	59,045,000
1876	301,400,000	268,260,000	33,140,000
1877	378,285,000	324,305,000	53,980,000
1878	464,905,000	418,720,000	46,245,000
1879	554,730,000	525,400,000	29,330,000
1880	601,785,000	588,660,000	13,125,000
1881	612,850,000	601,235,000	11,615,000
1882	629,760,000	616,400,000	13,360,000

The highest amount outstanding at the close of any fiscal year was \$59,045,000, on June 30, 1875. The use of these certificates has greatly declined since the resumption of specie payments.

FRACTIONAL SILVER AND MINOR COIN.

During the fiscal year 4,150 packages containing \$3,367,754.18 in fractional silver coin were forwarded from this office, at the expense of the government for express charges, in return for currency redeemed or for deposits of lawful money in the Treasury.

Under the appropriation of \$25,000 made by the act of August 7, 1882, for the recoinage of uncurrent silver coins in the Treasury, \$383,273.96 in uncurrent silver three-cent and five-cent pieces, \$5,798.15 in foreign silver coins, and \$621 in standard silver dollars were recoined into \$363,821.34 in dimes, at a net loss of \$25,871.77. The excess of the loss over the \$25,000 appropriated was borne from the appropriation for the recoinage of gold and silver coins.

The denominations of the minor coin in the Treasury on September 30, 1882, were as follows:

Five-cent nickel	\$71,200 45
Three-cent nickel	155,376 83
Two-cent bronze	4,834 52
One-cent bronze, nickel, and copper	192,159 14
Mixed	80,944 35
	504,515 29

The supply of five-cent nickel coins in the Treasury, which three years ago reached the sum of \$1,184,252.95, was exhausted during the year and their coinage was resumed by the Mint. None of these coins

are supplied by the Treasury, but the one-cent and five-cent pieces are furnished in multiples of \$20 by the Mint, which bears the expense of their transportation.

Included in the amount on hand is a considerable quantity of coins of the various denominations unfit for circulation, for the recoinage of which an appropriation of \$1,000 has been made.

FRACTIONAL CURRENCY.

The amount of fractional currency redeemed during the fiscal year was only \$58,705.55, against \$109,001.05 in the preceding year. The amount outstanding at the close of the year was \$15,423,186.10. The redemptions for each year since 1876, when the issue ceased, have been as follows:

1877	\$14,043,458 05
1878	3,855,368 57
1879	705,158 66
1880	251,717 41
1881	109,001 05
1882	58,705 55

MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

There was detected by this office, in remittances of currency received for redemption during the year, \$5,436 in counterfeit United States notes, \$370.10 in counterfeit fractional currency, \$3,429 in counterfeit national-bank notes, and \$775 in "stolen" national-bank notes. The denominations of the counterfeit United States notes and national-bank notes rejected were as follows:

Denomination.	United States notes.	National-bank notes.
One dollar	\$22 00	.....
Two dollars	34 00	\$34 00
Five dollars	420 00	1,425 00
Ten dollars	580 00	720 00
Twenty dollars	1,380 00	600 00
Fifty dollars	1,500 00	.....
One hundred dollars	500 00	600 00
One thousand dollars	1,000 00	.....
Total	5,436 00	3,429 00

The number of the counterfeit United States notes was 286, and of the counterfeit national-bank notes 435.

During the year one of the national banks, a portion of whose notes was stolen when signed by but one of its officers, and put in circulation with the fictitious signature of the other, went into voluntary liquidation and deposited in the Treasury lawful money for the redemption of all of its circulation, including the stolen notes. By consent of the officers of the bank, and with the approval of the Secretary of the Treasury, the stolen notes when presented at this office have been redeemed from the bank's deposit of lawful money.

There was deducted during the year, on account of mutilations, from the face value of United States notes redeemed \$12,086; from fractional currency, \$199.68; and from notes of failed, liquidating, and reducing national banks, \$86.50; making the total deductions on this account \$319,149.16 on notes of the face value of \$2,406,233,928.57 redeemed. In accordance with the recommendation made in the Treasurer's last annual report, the rule subjecting mutilated United States currency to a discount proportioned to the part lacking was modified, in March, 1882,

so that fragments equal to three-fifths of whole notes are redeemed in full, and notes of which from one-half to three-fifths remains at one-half their face value. This rule has been found to be sufficient for the protection of the Treasury from fraud, and its application has saved much labor and annoyance to this office, while it has relieved the holders of mutilated notes from the hardship to which they were formerly subjected. Mutilated United States notes and national-bank notes are now redeemed under substantially the same regulations.

SALES OF EXCHANGE.

During the year ending September 30, 1882, exchange between the principal cities was furnished by the Treasury Department to the amount of \$30,844,100. For deposits of gold coin in New York, telegraphic orders payable in silver certificates, amounting to \$14,929,500, were drawn on the assistant treasurers in Cincinnati, Chicago, Saint Louis, and New Orleans, of which \$8,499,500 was payable in New Orleans; and, for like deposits, orders payable in gold coin were drawn on Philadelphia for \$6,569,600, and on New Orleans for \$3,550,000. The exchange on New Orleans was sold for a premium of \$2,808.75. For deposits in New York and Baltimore, exchange amounting to \$795,000, payable in standard silver dollars, was drawn on Philadelphia, and \$5,000,000 in exchange on New York was sold in San Francisco for United States notes.

DEPOSITORY BANKS.

The public funds deposited with national-bank depositaries during the fiscal year amounted to \$143,261,541.41, making the total receipts of public moneys by these depositaries since the establishment of the national banking system \$3,812,722,588.02. The balance remaining with them at the close of the year to the credit of the Treasurer was \$9,610,432.86, and the balance to the credit of disbursing officers amounted to \$3,152,254.56, making a total deposit of \$12,762,687.42, which is protected by \$15,925,000 in United States bonds lodged with the Treasurer.

The receipts and disbursements of public funds by bank depositaries during the last nineteen fiscal years have been as follows:

Fiscal year.	Receipts.	Funds transferred to depository banks.	Funds transferred to the Treasury by depository banks.	Drafts drawn on depository banks.	Balance at close of the year.
1864	\$153,395,108 71	\$816,000 00	\$85,507,674 08	\$28,726,695 88	\$39,976,738 75
1865	987,564,639 14	8,110,294 70	583,697,912 72	415,887,767 81	36,065,992 06
1866	497,566,676 42	13,523,972 62	363,085,565 65	149,772,756 11	34,298,319 34
1867	351,737,083 83	8,405,903 63	331,039,872 57	37,218,612 76	26,182,821 47
1868	225,244,144 75	9,404,392 00	215,311,460 69	22,218,187 92	23,301,709 61
1869	105,160,573 67	10,052,199 44	114,748,877 24	14,890,463 75	8,875,141 73
1870	120,084,041 79	2,466,521 06	111,123,926 18	11,818,228 61	8,483,549 79
1871	99,299,840 85	2,633,129 45	89,428,544 04	13,790,961 01	7,197,015 04
1872	106,104,855 16	3,050,444 05	94,938,603 76	13,635,837 49	7,777,873 00
1873	169,602,743 98	9,004,842 49	108,039,786 76	16,110,519 07	62,185,153 64
1874	91,108,846 70	2,729,958 81	134,869,112 57	13,364,554 52	7,790,292 06
1875	98,228,249 53	1,737,445 60	82,184,304 05	13,657,678 25	11,914,004 89
1876	97,402,227 57	2,445,451 49	89,981,146 99	13,909,616 83	7,870,920 13
1877	106,470,261 22	2,353,196 29	94,276,400 35	14,862,200 88	7,555,776 41
1878	99,781,053 48	2,385,920 38	90,177,963 35	12,606,570 60	6,937,916 32
1879	109,397,525 67	6,890,489 06	100,498,469 29	15,544,058 34	7,183,403 42
1880	119,493,171 94	5,649,634 17	109,641,232 64	15,523,023 03	7,999,953 86
1881	131,820,002 20	5,446,092 46	118,143,724 91	18,388,772 82	8,933,550 79
1882	143,261,541 41	5,256,574 29	129,131,305 07	18,709,928 56	9,610,432 86
Total	3,812,722,588 02	103,402,461 99	3,045,875,882 91	860,638,734 24	.....

PACIFIC RAILROAD SINKING FUNDS.

There are held by this office on account of the Pacific Railroad sinking funds, established by the act of May 7, 1878 (20 Statutes, 56), bonds as follows:

For the Union Pacific Railroad Company.

Pacific Railway bonds, currency sixes.....	\$361,000
Loan of July 12, 1882, 3 per cents.....	256,450
Funded loan of 1907, 4 per cents.....	32,650
	<hr/>
	650,100
	<hr/>

For the Central Pacific Railroad Company.

Pacific Railway bonds, currency sixes.....	444,000
Loan of July 12, 1882, 3 per cents.....	194,900
Funded loan of 1907, 4 per cents.....	199,100
	<hr/>
	838,000

Bonds of the funded loan of 1881, to the amount of \$256,450, held for the Union Pacific Railroad Company, and \$194,900, for the Central Pacific Railroad Company, continued at $3\frac{1}{2}$ per cent., were exchanged for bonds of the loan of July 12, 1882, bearing 3 per cent.

TRUST FUNDS.

The Indian Trust Funds.

The bonds and stocks of the Indian Trust Fund, at the close of the fiscal year, in the custody of this office, in conformity with the act of Congress of June 10, 1876 (19 Statutes, 58), amounted to \$1,878,816.83 $\frac{3}{4}$. Of this amount \$280,000 was in Pacific Railway bonds, currency sixes, and the remainder in State and corporation stocks and bonds, as shown in the table in the appendix.

During the fiscal year United States bonds to the amount of \$2,186,050 were sold, in pursuance of instructions from the Secretary of the Interior, and the proceeds, amounting to \$2,231,021, deposited in the Treasury, as provided for in the act of April 1, 1880 (21 Statutes, 70), and one bond of \$500, of the loan of July and August, 1861, was delivered to the Secretary of the Treasury for redemption, and the proceeds deposited in pursuance of the same act.

The remaining \$121,000 in bonds of the Nashville and Chattanooga Railroad Company, due July 1, 1882, were paid by the company at maturity, and the principal deposited in the Treasury in accordance with the act of April 1, 1880; the interest, \$3,630, was deposited in the Treasury to the credit of the Secretary of the Interior, trustee of various Indian tribes. Detached and unpaid coupons from these bonds to the amount of \$153,510 are held in this office. Action to obtain payment of this amount, with interest, is now pending in the United States circuit court at Nashville, Tenn.

American Printing-House for the Blind.

Under the act of March 3, 1879 (20 Statutes, 467), \$250,000 in United States four per cent. bonds are held in the name of the Secretary of the Treasury, trustee, "to promote the education of the blind," the interest on which is paid to the trustees of the American Printing-House for the Blind, in Louisville, Ky., in conformity with that act.

Pennsylvania Company.

Under the provisions of department circular No. 146, dated November 29, 1876, \$200,000 in registered bonds of the funded loan of 1891, are held in trust for the Pennsylvania Company for the security of unappraised dutiable merchandise, and dutiable merchandise in bond, transported by it.

Manhattan Savings Institution.

United States bonds issued to replace those alleged to have been stolen from the vaults of the Manhattan Savings Institution, New York, are held in this office to the amount of \$200,000 to protect the United States from loss, as provided by the act of December 19, 1878 (20 Statutes, 589).

Cincinnati Chamber of Commerce.

Forty thousand dollars in United States 4 per cent. bonds, in the name of the Treasurer of the United States, in trust for the Cincinnati Chamber of Commerce and Merchants' Exchange, are held in this office in pursuance of a contract between the Secretary of the Treasury and the Cincinnati Chamber of Commerce and Merchants' Exchange, made under the authority of a joint resolution of Congress approved February 27, 1879 (20 Statutes, 488), being the investment of a partial payment for the site of the old post-office and custom-house in the city of Cincinnati. The bonds are to be sold and the proceeds applied in payment of the property when a deed of conveyance is executed.

UNITED STATES BONDS HELD FOR NATIONAL BANKS.

At the close of the fiscal year the United States bonds held in trust for the national banks amounted to \$376,647,700. Of this amount \$360,722,700 was held to secure circulation, and \$15,925,000 to secure public moneys, as follows:

TO SECURE CIRCULATION.

Ten-forties of 1864, 5 per cents	\$50, 000
Pacific Railway bonds, 6 per cents	3, 326, 000
Funded loan of 1881, 5 per cents	24, 000
Funded loan of 1881, continued at 3½ per cent	202, 147, 650
Loan of July and August, 1861, continued at 3½ per cent	7, 138, 300
Loan of 1863 ('81s), continued at 3½ per cent	18, 004, 300
Funded loan of 1891, 4½ per cents	32, 752, 650
Funded loan of 1907, 4 per cents	97, 279, 800
	<hr/>
	360, 722, 700
	<hr/>

TO SECURE PUBLIC MONEYS.

Pacific Railway bonds, 6 per cents	\$33, 000
Loan of July and August, 1861, continued at 3½ per cent	88, 300
Loan of 1863 ('81s), continued at 3½ per cent	797, 100
Funded loan of 1881, continued at 3½ per cent	7, 614, 000
Funded loan of 1891, 4½ per cents	854, 100
Funded loan of 1907, 4 per cents	6, 538, 500
	<hr/>
	15, 925, 000
	<hr/>

The amount of bonds deposited during the year was \$129,474,400, and of bonds withdrawn, \$128,628,100. The total movement of bonds held in trust for national banks was \$258,102,500.

The amount of United States bonds continued at $3\frac{1}{2}$ per cent. held in trust for national banks July 1, 1882, was \$235,789,650. During the month of July \$795,000 of the above bonds, included in calls for redemption, were withdrawn. Of the remaining $3\frac{1}{2}$ per cent. bonds \$180,524,250 have since been withdrawn and exchanged into 3 per cent. bonds, under the provisions of the act of July 12, 1882.

SEMI-ANNUAL DUTY.

The semi-annual duty assessed upon and collected from the national banks by the Treasurer of the United States for the fiscal year is as follows:

On circulation.....	\$3,190,981 98
On deposits.....	5,521,927 47
On capital.....	437,774 90
	<hr/>
	9,150,684 35

This amount of semi-annual duty, which is the largest collected in any year since the establishment of the national banking system, exceeds the amount collected in the fiscal year ended June 30, 1881, by \$657,131.80.

The total amount of semi-annual duty collected by this office from the national banks for the fiscal years from 1864 to 1882, as shown in the appendix, is:

On circulation.....	\$52,253,518 24
On deposits.....	58,166,276 70
On capital.....	7,585,911 31
	<hr/>
Total.....	118,005,706 25

THE REDEMPTION OF NATIONAL-BANK NOTES.

The national-bank notes received for redemption during the fiscal year amounted to \$76,089,327, an increase over the preceding year of \$16,439,068, or more than $27\frac{1}{2}$ per cent. Notwithstanding this increase the redemptions were less than one-third as great as in 1877, when they reached \$236,210,375. \$28,012,000 was received from the city of New York, \$7,370,000 from Boston, and \$5,939,000 from Philadelphia. The largest amount received in any year from New York was \$80,925,000 in 1875, and from Boston \$80,527,000 in 1878, the amount in each case being greater than the entire redemptions during the fiscal year 1882.

The amount assorted during the year was \$74,593,730, of which \$3,801,500 was fit for circulation and returned to the banks that issued it, \$53,838,500 was unfit for circulation, and \$16,953,730 was of the issue of banks which have failed, gone into liquidation, or made deposits of lawful money for the retirement of part of their circulation. The amount of notes fit for circulation redeemed was less than in any preceding year, constituting but 5 per cent. of the total redemptions, while the amount of notes unfit for circulation was greater than in any of the preceding four years. The amount of notes fit for circulation redeemed has steadily declined since 1878. In that year they amounted to \$152,437,300, and constituted more than 70 per cent. of the total redemptions. The proportion of notes of reducing banks included in the

amount redeemed was greater than in any preceding year, being \$14,150,026, or nearly 19 per cent. of the total amount assorted.

The expenses incurred in the redemption of national-bank notes during the year were \$129,529.38 as against \$126,212.12 during the preceding year. The increase is more than covered by the increase in the charges for transportation, the expenses of redeeming and assorting the notes having been reduced from \$92,368.26 in 1881 to \$90,326.07 in 1882—a smaller expenditure than in any preceding year. Heretofore, in accordance with a construction of the law adopted at the outset, the charges for transportation have been assessed upon the several national banks in proportion to the amount, and the expenses of assorting in proportion to the number, of their notes redeemed. For the last fiscal year, for the first time, all of the expenses of redemption have been assessed in proportion to the amount of the notes of each bank redeemed. This method seems to conform more closely than the former one to the requirement of the law that “the amount assessed upon each association shall be in proportion to the circulation redeemed,” while it saves the labor and expense of computing the number of notes redeemed for each bank.

At the Treasurer's suggestion there was inserted in the act of July 12, 1882, extending the corporate existence of national banks, a provision that “all national banks which have heretofore made or shall hereafter make deposits of lawful money for the reduction of their circulation shall be assessed * * * for the cost of transporting and redeeming their notes redeemed from such deposits subsequently to June 30, 1881.” Accordingly, all notes of reducing banks redeemed during the last fiscal year have been subjected to assessment, making the total amount assessed \$71,794,526, and the average rate $\$1.80\frac{1}{10}\frac{1}{100}$ for each \$1,000 redeemed and assorted. Had the reducing banks been relieved from assessment as heretofore, the assessment upon the other banks would have been at the rate of \$2.25 for each \$1,000, or one-fourth greater.

The same section provides that the national banks which shall thereafter make deposits of lawful money for the retirement in full of their circulation shall, at the time of their deposit, be assessed for the cost of transporting and redeeming their notes then outstanding a sum equal to the average cost of the redemption of national-bank notes during the preceding year. The assessments made under this section on national banks going into voluntary liquidation are credited to a consolidated account to which are to be annually charged the actual expenses of transporting and redeeming the notes of such banks.

DEPOSITS FOR RETIREMENT OF BANK CIRCULATION.

The ninth section of the act of July 12, 1882, extending the charters of national banks, limits to \$3,000,000 a month the deposits of lawful money which may be made for the withdrawal of bank circulation under section 4 of the act of June 20, 1874, exclusive of the amount which may be withdrawn in consequence of the calling by the Secretary of the Treasury of bonds for redemption. The amount deposited on this account from the date of the passage of the act to October 31, was \$4,581,825, of which \$1,882,340 consisted of lawful money deposited with the Treasurer and assistant treasurers of the United States, and \$2,699,485 of the proceeds of called bonds. The deposits of lawful money during the same period for the retirement of the circulation of national banks in voluntary liquidation were \$1,860,135.

The following table shows the monthly deposits on each account:

Date.	Deposits on reducing account.			Deposits on liquidating account.	Aggregate deposits on liquidating and reducing accounts.
	Lawful money.	Proceeds of called bonds.	Total on reducing account.		
1882.					
July	\$732, 470	.....	\$732, 470	\$676, 800	\$1, 409, 270
August	421, 630	\$1, 702, 685	2, 124, 315	572, 190	2, 696, 505
September	341, 480	581, 720	923, 200	300, 545	1, 223, 745
October	386, 760	415, 080	801, 840	319, 600	1, 112, 440
	1, 882, 340	2, 699, 485	4, 581, 825	1, 860, 135	6, 441, 960

RESTORATION OF SALARIES.

In conclusion, the Treasurer earnestly renews the recommendation made in his last annual report for the restoration to their former amounts of the salaries of the officers of his office which were reduced by the appropriation act of 1876. The amount required to make the restoration is only \$3,600 per annum—the salary of three clerks of the lowest grade—while the number of officers who would be benefited by it is twenty. Even with the restored salaries, the pay of these officers will be much less than is paid for like services and responsibilities in private establishments, and less than the salaries of officers of no higher rank in some other branches of the public service. The action recommended would simply restore the salaries to the amounts at which they are fixed by law (18 Statutes, 397, 399).

No loss of the public money has occurred in this office during the last year.

Very respectfully, your obedient servant,

JAS. GILFILLAN,

Treasurer of the United States.

HON. CHARLES J. FOLGER,

Secretary of the Treasury.

APPENDIX.

No. 1.—RECEIPTS and EXPENDITURES for the FISCAL YEAR 1882, as shown by WARRANTS ISSUED.

Receipts covered in to the credit of—	Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter credits to appropriations.	Total.
Customs		\$220,410,730 25	\$617,237 17	\$84,587 93	\$221,112,555 35
Internal Revenue		146,497,595 45	20,955 09	405 00	146,518,955 54
Lands		4,753,140 37			4,753,140 37
Miscellaneous Sources		31,863,784 21			31,863,784 21
Total Net Revenue		403,525,250 28			
Public Debt—					
Funded Loan of 1907	\$225,300 00				
Silver Certificates	24,300,000 00				
Certificates of Deposit (act of June 8, 1872)	16,900,000 00				
United States Notes	79,520,424 00				
		120,945,724 00			120,945,724 00
Interest on the Public Debt			145,553 64		145,553 64
War Department Appropriations			1,149,440 05	188,840 43	1,338,280 48
Navy Department Appropriations			595,203 02	5,887,074 29	6,482,277 31
Interior Department Appropriations			1,853,834 59	428,713 88	2,282,548 47
Interior Civil Appropriations			53,804 97	1,295 18	55,100 15
Treasury proper Appropriations			1,169,328 96	826,439 89	1,995,768 85
Diplomatic Appropriations			46,484 39	34,052 53	80,536 92
Quarterly Salaries Appropriations			177 82		177 82
Judiciary Appropriations			154,424 67	30,390 57	184,815 24
Total Receipts		524,470,974 28	5,806,444 37	7,481,799 70	537,759,218 35
Balance, as shown by Warrants issued, June 30, 1881					252,458,925 81
Total					790,218,144 16

Expenditures authorized by warrants from appropriations on account of—		Net expenditures.	Repayments of amounts unexpended.	Amounts receded to appropriations.	Total.
Customs, Light-houses, Public Buildings, &c	\$19,159,109 79		\$617,237 17	\$84,587 93	\$19,860,934 89
Internal Revenue	4,835,952 93		20,955 09	405 00	4,857,313 02
Interior Civil	6,898,053 15		53,804 97	1,295 18	6,953,153 90
Treasury Proper	21,324,778 43		1,169,328 96	826,439 89	23,320,547 28
Diplomatic	1,307,583 19		46,484 39	34,052 53	1,388,120 11

TREASURER OF THE UNITED STATES.

379

No. 1.—RECEIPTS and EXPENDITURES for the FISCAL YEAR 1882, as shown by WARRANTS ISSUED—Continued.

Expenditures authorized by warrants from appropriations on account of—		Net expenditures.	Repayments of amounts unexpended.	Amounts reced- ited to appro- priations.	Total.
Quarterly Salaries.....	\$585,821 38		\$177 82		\$585,999 20
Judiciary	3,108,452 14		154,424 67	\$30,390 57	3,293,267 38
Net Civil and Miscellaneous Expenditures		\$57,219,751 61			
War Department.....		43,570,494 19	1,149,440 05	188,840 43	44,908,774 67
Navy Department		15,032,046 26	595,203 02	5,887,074 29	21,514,323 57
Interior Department.....		71,081,941 35	1,833,834 59	428,713 88	73,364,489 82
Interest on the Public Debt		71,077,206 79	145,553 64		71,222,760 43
Total Net Expenditures.....		257,981,440 20			
Redemption of the Public Debt--					
Gold Certificates	745,800 00				
Silver Certificates	9,369,820 00				
Certificates of Deposit (act of June 8, 1872)	15,505,000 00				
Refunding Certificates	223,750 00				
United States Notes	79,520,424 00				
Fractional Currency	58,705 55				
Old Demand Notes	840 00				
Oregon War Debt	675,250 00				
One-year Notes of 1863	2,470 00				
Two-year Notes of 1863	2,550 00				
Compound Interest Notes	9,290 00				
Loan of 1853	1,000 00				
Loan of February, 1861	303,000 00				
Loan of July and August, 1861	117,787,900 00				
Loan of 1863 ('81s)	7,110,750 00				
7-30s of 1864 and 1865	3,200 00				
5-20s of 1862	2,100 00				
5-20s of 1864	7,400 00				
5-20s of 1865	6,500 00				
10-40s of 1864	254,550 00				
Consols of 1865	86,450 00				
Consols of 1867	408,250 00				
Consols of 1868	141,400 00				
Funded Loan of 1881	39,419,900 00				
		271,646,299 55			271,646,299 55
Total Expenditures		529,627,739 75	5,806,444 37	7,481,799 70	542,915,983 82
Balance, as shown by Warrants issued, June 30, 1882					247,302,160 34
Total.....					790,218,144 16

No. 2.—COMPARATIVE STATEMENT of RECEIPTS for the fiscal years 1881 and 1882, as shown by WARRANTS ISSUED.

Fiscal year.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenue.
1881	\$198,159,676 02	\$135,264,385 51	\$2,201,863 17	\$25,156,367 87	\$360,782,292 57
1882	220,410,730 25	146,497,595 45	4,753,140 37	31,863,784 21	403,523,250 28
Increase in 1882..	22,251,054 23	11,233,209 94	2,551,277 20	6,707,416 34	42,742,957 71

No. 3.—COMPARATIVE STATEMENT of EXPENDITURES for the fiscal years 1881 and 1882, as shown by WARRANTS ISSUED.

Fiscal year.	Interest and premium on public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
1881.....	\$33,569,989 96	\$64,416,324 71	\$40,466,460 55	\$15,686,671 66	\$56,573,440 71	\$260,712,887 59
1882.....	71,077,206 79	57,219,751 61	43,570,494 19	15,032,046 26	71,081,941 35	257,981,440 30
Decr. 1882..	12,492,783 17	7,196,573 10		654,625 40		2,731,447 39
Incr. 1882..			3,104,033 64		14,508,500 64	

No. 4.—COMPARATIVE STATEMENT of BALANCES in the TREASURY at the close of the fiscal years 1881 and 1882.

Balance June 30, 1881, as shown by Warrants issued.....					\$252,458,925 81
Net Revenues 1882					\$403,523,250 28
Net Expenditures 1882.....					257,981,440 20
Excess of Revenues over Expenditures					145,543,810 08
					398,002,735 89
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and Securities..		\$166,222,800 00		\$166,222,800 00	
Funded Loan of 1907 ..	\$225,300 00		\$225,300 00		
Silver Certificates.....	24,300,000 00	9,369,820 00	14,930,180 00		
Gold Certificates		745,800 00		745,800 00	
Certificates of Deposit (act of June 8, 1872).	16,900,000 00	15,505,000 00	1,395,000 00		
Refunding Certificates.		233,750 00		223,750 00	
United States Notes ..	79,520,424 00	79,520,424 00			
Fractional Currency ..		58,705 55		58,705 55	
Total.....	120,945,724 00	271,646,299 55	16,550,480 00	167,251,055 55	
Net excess of Redemptions over Issues					150,700,575 55
Balance June 30, 1882, as shown by Warrants issued.....					247,302,160 34

No. 5.—EXPLANATORY STATEMENT of the DIFFERENCE between the BALANCE in the TREASURY June 30, 1882, as shown by WARRANTS ISSUED, and the CASH, as shown by the PUBLIC DEBT STATEMENT.

The balance in the Treasury June 30, 1882, as shown by Warrants issued (Statement No. 1) was	\$247, 302, 160 34
The cash in the Treasury June 30, 1882, as shown by the Public Debt Statement of July 1, 1882, was	243, 289, 519 78
The difference, amounting to	\$4, 012, 640 56
is explained in part by the fact that transcripts of the general account containing reports of receipts into the Treasury prior to July 1, 1882, were not received by the Treasurer until after that date from the following offices, viz:	
Sub-Treasury U. S., Boston, Mass.	162, 916 23
Sub-Treasury U. S., Chicago, Ill.	91, 191 50
Sub-Treasury U. S., Cincinnati, Ohio	105, 207 90
Sub-Treasury U. S., New Orleans, La.	54, 224 51
Sub-Treasury U. S., Saint Louis, Mo.	48, 886 22
Sub-Treasury U. S., San Francisco, Cal.	305, 129 08
National Bank Depositaries	3, 139, 329 76
	3, 906, 885 20
Less amount not covered by Warrants	900, 631 21
	3, 006, 253 99
The remainder of the difference consists of the following items, viz:	
Certificates of deposit (act of June 8, 1872) in Treasurer's balance, but not in that of the Public Debt Statement	10, 000 00
Unavailable cash included in the Treasurer's balance but not in that of the Public Debt Statement	996, 386 57
	4, 012, 640 56

No. 6.—BALANCES STANDING to the CREDIT of DISBURSING OFFICERS and AGENTS of the UNITED STATES June 30, 1882.

Office in which deposited.	Amount.
Treasury U. S., Washington, D. C.	\$1, 413, 958 90
Sub-Treasury U. S., Baltimore, Md.	271, 650 91
Sub-Treasury U. S., Boston, Mass.	2, 106, 768 48
Sub-Treasury U. S., Chicago, Ill.	1, 408, 934 32
Sub-Treasury U. S., Cincinnati, Ohio.	154, 786 38
Sub-Treasury U. S., New Orleans, La.	491, 000 24
Sub-Treasury U. S., New York, N. Y.	23, 672, 380 30
Sub-Treasury U. S., Philadelphia, Pa.	1, 384, 535 12
Sub-Treasury U. S., Saint Louis, Mo.	1, 059, 645 12
Sub-Treasury U. S., San Francisco, Cal.	971, 958 15
National Bank Depositaries	3, 152, 254 56
Total	30, 067, 872 48

No. 7.—RECEIPTS and EXPENDITURES on ACCOUNT of the POST-OFFICE DEPARTMENT for the fiscal year 1882, as shown by WARRANTS PAID.

Receipts covered into the Treasury by Warrants	\$21, 156, 070 52
Receipts by Postmasters	20, 211, 991 78
Total net receipts	41, 368, 062 30
Balance due the United States June 30, 1881	3, 753, 321 04
Total	45, 121, 383 34
Expenditures by the Treasurer on Warrants	19, 053, 307 65
Expenditures by Postmasters	20, 211, 991 78
Total expenditures	39, 265, 299 43
Balance due the United States June 30, 1882	5, 856, 083 91
Total	45, 121, 383 34

No. 8.—UNAVAILABLE FUNDS of the GENERAL TREASURY and of the POST-OFFICE DEPARTMENT, June 30, 1882.

The following items were unavailable on June 30, 1882, viz:

On deposit with the following States under the act of June 23, 1836:

Maine.....	\$955,838 25
Vermont.....	669,086 79
New Hampshire.....	669,086 79
Massachusetts.....	1,338,173 58
Connecticut.....	764,670 60
Rhode Island.....	382,335 30
New York.....	4,014,520 71
Pennsylvania.....	2,867,514 78
New Jersey.....	764,670 60
Ohio.....	2,007,260 34
Indiana.....	860,254 44
Illinois.....	477,919 14
Michigan.....	286,751 49
Delaware.....	286,751 49
Maryland.....	955,838 25
Virginia.....	2,198,427 99
North Carolina.....	1,433,757 39
South Carolina.....	1,051,422 09
Georgia.....	1,051,422 09
Alabama.....	669,086 79
Louisiana.....	477,919 14
Mississippi.....	382,335 30
Tennessee.....	1,433,757 39
Kentucky.....	1,433,757 39
Missouri.....	382,335 30
Arkansas.....	286,751 49
Total on deposit with the States.....	\$28,101,644 91
Deficits and Defaults, Branch Mint U. S., San Francisco, Cal., 1857 to 1869..	419,243 84
Default, Branch Mint U. S., Dahlonega, Ga., 1861, at the outbreak of the Rebellion.....	27,950 03
Branch Mint U. S., Charlotte, N. C., 1861, at the outbreak of the Rebellion.....	32,000 00
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion.....	778 66
Depository U. S., Baltimore, Md., 1866.....	547 50
Depository U. S., Santa Fe, N. Mex., 1866, short in remittance.....	249 90
Failure, Venango National Bank of Franklin, Pa., 1866.....	193,932 67
First National Bank of Selma, Ala., 1867.....	34,787 29
Default, Sub-Treasury U. S., New Orleans, La., 1867, May and Whitaker.....	675,325 22
Sub-Treasury U. S., New Orleans, La., 1867, May property.....	5,566 31
Deficit, Sub-Treasury U. S., New York, 1867, counterfeit 7.30s.....	4,392 91
Deficits, Sub-Treasury U. S., New York, 1867 to 1880.....	9,425 87
Default, Depository U. S., Pittsburgh, Pa., 1867.....	2,126 11
Depository U. S., Baltimore, Md., 1867.....	6,900 77
Depository U. S., Baltimore, Md., 1870.....	1,196 87
Deficit, Treasury U. S., Washington, D. C., 1875.....	650 61
Treasury U. S., Washington, D. C., 1876.....	555 85
Total.....	1,415,680 41
Total.....	29,517,275 32

The Post-Office Department balance is \$5,856,083.91, of which the following items were unavailable on June 30, 1882, viz:

Default, Sub-Treasury U. S., New Orleans, La., 1861, at the outbreak of the Rebellion.....	\$31,164 44
Depository U. S., Savannah, Ga., 1861, at the outbreak of the Re- bellion.....	205 76
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion.....	82 30
Depository U. S., Little Rock, Ark., 1861, at the outbreak of the Rebellion.....	5,823 50
Failure, Merchants' National Bank of Washington, D. C., 1866.....	2,801 00
Total.....	\$40,078 06

RECAPITULATION.

General Treasury Moneys unavailable June 30, 1882.....	\$29,517,275 32
Post-Office Department Moneys unavailable June 30, 1882.....	40,078 06
Total unavailable.....	29,557,353 38

No. 9.—SEMI-ANNUAL DUTY ASSESSED UPON and COLLECTED from NATIONAL BANKS by the TREASURER OF THE UNITED STATES for the fiscal years from 1864 to 1882, inclusive.

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53, 193 32	\$95, 911 87	\$18, 422 07	\$167, 527 26
1865.....	753, 217 59	1, 087, 530 86	133, 251 15	1, 954, 029 60
1866.....	2, 136, 785 30	2, 633, 102 77	406, 947 74	5, 146, 835 81
1867.....	2, 868, 636 78	2, 650, 180 09	321, 881 36	5, 840, 698 23
1868.....	2, 946, 343 07	2, 564, 143 44	306, 781 67	5, 817, 268 18
1869.....	2, 957, 416 73	2, 614, 553 58	312, 818 68	5, 884, 888 99
1870.....	2, 949, 744 13	2, 614, 767 61	375, 962 26	5, 940, 474 00
1871.....	2, 987, 021 69	2, 802, 840 85	385, 292 13	6, 175, 154 67
1872.....	3, 193, 570 03	3, 120, 984 37	389, 356 27	6, 703, 910 67
1873.....	3, 353, 186 13	3, 196, 569 29	454, 891 51	7, 004, 646 93
1874.....	3, 404, 483 11	3, 209, 967 72	469, 048 02	7, 083, 498 85
1875.....	3, 283, 450 89	3, 514, 265 39	507, 417 76	7, 305, 134 04
1876.....	3, 091, 795 76	3, 505, 129 64	632, 296 16	7, 229, 221 56
1877.....	2, 900, 957 53	3, 451, 965 38	660, 784 90	7, 013, 707 81
1878.....	2, 948, 047 08	3, 273, 111 74	560, 296 83	6, 781, 455 65
1879.....	3, 009, 647 16	3, 309, 668 90	401, 920 61	6, 721, 236 67
1880.....	3, 153, 635 63	4, 058, 710 61	379, 424 19	7, 591, 770 43
1881.....	3, 121, 374 35	4, 940, 945 12	431, 233 10	8, 493, 552 55
1882.....	3, 190, 981 98	5, 521, 927 47	437, 774 90	9, 150, 684 35
Total.....	52, 253, 518 24	58, 166, 276 70	7, 585, 911 31	118, 005, 706 25

No. 10.—BONDS and STOCKS of the INDIAN TRUST FUND in CUSTODY of the TREASURER of the UNITED STATES, June 30, 1882, under the act of June 10, 1876.

Class of Bonds.	Registered.	Coupon.	Total.
<i>State and Canal Bonds.</i>			
Arkansas: Funded Debt		\$168, 000 00	\$168, 000 00
Florida: State Stocks		132, 000 00	132, 000 00
Indiana: Wabash and Erie Canal Bonds		6, 000 00	6, 000 00
Louisiana: State Stocks		37, 000 00	37, 000 00
Maryland: State Stocks	\$8, 350 17		8, 350 17
North Carolina: State Stocks		192, 000 00	192, 000 00
South Carolina: State Stocks		125, 000 00	125, 000 00
Tennessee: State Stocks	191, 666 66½	144, 000 00	335, 666 66½
Virginia: State Stocks		581, 800 00	581, 800 00
Virginia: Chesapeake and Ohio Canal Bonds		13, 000 00	13, 000 00
<i>United States Bonds.</i>			
Pacific Railway Bonds, sixes	280, 000 00		280, 000 00
Total	480, 016 83½	1, 398, 800 00	1, 878, 816 83½

No. 11.—*STATEMENT by LOANS of UNITED STATES BONDS held in TRUST for NATIONAL BANKS June 30, 1882, and of CHANGES during the fiscal year 1882 in CHARACTER of BONDS HELD.*

Title of Loan.	Bonds held in trust June 30, 1881.			Deposits and Withdrawals during fiscal year.				Bonds held in trust June 30, 1882.		
				For circulation.		For public deposits.				
	For circulation.	For public deposits.	Total.	Deposited.	Withdrawn.	Deposited.	Withdrawn.	For circulation.	For public deposits.	Total.
6 PER CENT.										
Loan of February, 1861.....	\$62, 000	\$7, 000	\$69, 000	-----	\$62, 000	-----	\$7, 000	-----	-----	-----
Loan of July and August, 1861.....	125, 800	51, 600	177, 400	-----	125, 800	-----	51, 600	-----	-----	-----
Loan of 1863 ('81's).....	110, 700	11, 400	122, 100	-----	110, 700	-----	11, 400	-----	-----	-----
Oregon War Debt.....	-----	38, 700	38, 700	-----	-----	-----	38, 700	-----	-----	-----
Pacific Railway Bonds.....	3, 564, 000	33, 000	3, 597, 000	\$341, 000	579, 000	-----	-----	\$3, 326, 000	\$33, 000	\$3, 359, 000
5 PER CENT.										
Ten-Forties of 1864.....	71, 500	-----	71, 500	-----	21, 500	-----	-----	50, 000	-----	50, 000
Funded Loan of 1881.....	43, 814, 950	1, 401, 000	45, 215, 950	-----	43, 790, 950	-----	1, 401, 000	24, 000	-----	24, 000
4½ PER CENT.										
Funded Loan of 1891.....	32, 600, 550	897, 500	33, 498, 050	4, 145, 000	3, 992, 900	\$41, 600	85, 000	32, 752, 650	854, 100	33, 606, 750
4 PER CENT.										
Funded Loan of 1907.....	93, 657, 700	6, 440, 600	100, 098, 300	17, 414, 550	13, 792, 450	1, 929, 400	1, 831, 500	97, 279, 800	6, 538, 500	103, 818, 300
CONTINUED at 3½ PER CENT.										
Loan of July and August, 1861, sixes.....	40, 184, 550	1, 513, 200	41, 697, 750	7, 349, 850	40, 396, 100	169, 400	1, 594, 300	7, 138, 300	88, 300	7, 226, 600
Loan of 1863 ('81's), sixes.....	17, 862, 250	826, 100	18, 688, 350	5, 494, 700	5, 352, 650	202, 600	231, 600	18, 004, 300	797, 100	18, 801, 400
Funded Loan of 1881, fives.....	128, 451, 900	4, 075, 400	132, 527, 300	87, 847, 300	14, 151, 550	4, 539, 000	1, 000, 400	202, 147, 650	7, 614, 000	209, 761, 650
Total.....	360, 505, 900	15, 295, 500	375, 801, 400	122, 592, 400	122, 375, 600	6, 882, 000	6, 252, 500	360, 722, 700	15, 925, 000	376, 647, 700

TREASURER OF THE UNITED STATES.

385

No. 12.—UNITED STATES CURRENCY, of EACH ISSUE, OUTSTANDING at the close of each fiscal year from 1862 to 1882.

Issue.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
Old Demand Notes.....	\$51,105,295 00	\$3,384,000 00	\$789,037 50	\$472,603 50	\$272,162 75	\$208,432 50	\$143,912 00	\$123,739 25	\$106,256 00	\$96,505 50	\$88,296 25
United States Notes.....	96,620,000 00	387,646,589 00	447,300,203 10	431,066,427 99	400,780,305 85	371,783,597 00	356,000,000 00	356,000,000 00	356,000,000 00	356,000,000 00	357,500,000 00
One and Two Year Notes.....	.....	.....	172,620,556 00	50,625,170 00	8,439,540 50	1,325,889 50	716,212 00	347,772 00	253,952 00	205,992 00	178,222 00
Compound Interest Notes.....	.....	.....	6,060,000 00	191,721,470 00	172,369,941 00	134,774,981 00	54,608,230 00	3,063,410 00	2,191,670 00	814,280 00	623,010 00
Fractional Currency.....	.....	20,192,456 00	22,924,283 10	25,033,128 76	27,008,875 36	28,474,623 02	32,727,908 47	32,114,637 36	39,878,684 48	40,582,874 56	40,855,835 27
Total.....	147,725,235 00	411,223,045 00	649,094,073 70	698,918,800 25	608,870,825 46	536,567,523 02	444,196,262 47	391,649,558 61	398,430,562 48	397,690,652 06	399,245,363 52

Issue.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.
Old Demand Notes.....	\$79,967 50	\$76,732 50	\$70,107 50	\$66,917 50	\$63,962 50	\$62,297 50	\$61,470 00	\$60,975 00	\$60,535 00	\$59,695 00
United States Notes.....	356,000,000 00	381,999,073 60	375,771,580 00	369,772,284 00	359,764,332 00	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00
One and Two Year Notes.....	148,155 00	130,805 00	114,175 00	105,405 00	96,285 00	90,475 00	86,845 00	82,815 00	80,715 00	77,125 00
Compound Interest Notes.....	499,780 00	429,080 00	371,470 00	331,260 00	300,260 00	274,780 00	260,650 00	243,310 00	235,280 00	223,560 00
Fractional Currency.....	44,799,365 44	45,912,003 34	42,129,424 19	34,446,595 39	20,403,137 34	16,547,768 77	15,842,610 11	15,590,892 70	15,481,891 65	15,423,186 10
Total.....	401,527,267 94	428,547,693 84	418,456,756 69	404,722,461 89	380,627,976 84	363,656,337 27	362,932,591 11	362,659,008 70	362,539,437 65	362,464,582 10

No. 13.—REDEMPTIONS for the fiscal year 1882, and TOTAL REDEMPTIONS to June 30, 1882, of UNITED STATES CURRENCY and of NOTES of FAILED, LIQUIDATING, and REDUCING NATIONAL BANKS.

Issue.	Redemptions (net value).			Deductions on account of mutilations.			Total face value of notes redeemed.
	To June 30, 1881.	In fiscal year.	To June 30, 1882.	To June 30, 1881.	In fiscal year.	To June 30, 1882.	
Old Demand Notes.....	\$59,967,336 25	\$840 00	\$59,968,176 25	\$2,131 25	.....	\$2,131 25	\$59,970,307 50
United States Notes.....	1,287,318,398 50	79,520,424 00	1,366,838,822 50	160,954 50	\$12,086 00	173,040 50	1,367,011,863 00
One and Two Year Notes.....	210,918,893 00	3,590 00	210,922,483 00	392 00	.....	392 00	210,922,875 00
Compound Interest Notes.....	266,359,680 00	11,720 00	266,371,400 00	480 00	.....	480 00	266,371,880 00
Fractional Currency.....	353,117,280 96	58,705 55	353,175,986 51	141,346 88	199 68	141,546 56	353,317,483 07
Silver Certificates.....	10,763,470 00	9,369,820 00	20,133,290 00	.....	.....	.....	20,133,290 00
Notes of failed, liquidating, and reducing National Banks.....	111,696,064 65	16,808,606 50	128,504,671 15	1,472 35	86 50	1,558 85	128,506,230 00
Total.....	2,300,141,073 36	105,773,706 05	2,405,914,779 41	306,776 98	12,372 18	319,149 16	2,406,233,928 57

No. 14.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1882.

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ended March 5, 1862.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
5s	\$21,800,000 00	\$21,776,050 00	\$240 00	\$21,776,290 00	\$23,710 00
10s	20,030,000 00	20,007,875 00	260 00	20,008,135 00	21,865 00
20s	18,200,000 00	18,185,540 00	340 00	18,185,880 00	14,120 00
Total	60,030,000 00	59,969,465 00	840 00	59,970,305 00	59,695 00

UNITED STATES NOTES, NEW ISSUE.

[Issue began April 2, 1862, and ceased April 19, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
1s	\$28,351,348 00	\$27,525,445 55	\$12,205 60	\$27,537,651 15	\$813,696 85
2s	34,071,128 00	33,407,647 20	17,198 40	33,424,845 60	646,282 40
5s	101,000,000 00	99,594,750 25	217,441 00	99,812,191 25	1,187,808 75
10s	118,010,000 00	112,820,191 00	381,930 00	113,202,121 00	4,807,879 00
20s	102,920,000 00	99,068,807 00	389,492 00	99,458,299 00	3,461,701 00
50s	30,055,200 00	29,541,485 00	47,750 00	29,589,235 00	465,965 00
100s	40,000,000 00	39,245,490 00	72,900 00	39,318,390 00	681,610 00
500s	58,986,000 00	58,511,500 00	54,500 00	58,566,000 00	420,000 00
1,000s	155,928,000 00	155,301,500 00	82,000 00	155,383,500 00	544,500 00
Unknown		135,000 00		135,000 00	
					13,029,443 00
Deduct for unknown denominations destroyed in Chicago fire					135,000 00
Total	669,321,676 00	655,151,816 00	1,275,417 00	656,427,233 00	12,894,443 00

UNITED STATES NOTES, ISSUE OF 1869.

[Issue began October 9, 1869, and ceased July 25, 1874.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
1s	\$42,456,812 00	\$41,719,153 25	\$112,110 40	\$41,831,263 65	\$625,548 35
2s	50,511,926 00	49,633,547 00	178,027 60	49,811,574 60	700,345 40
5s	50,581,760 00	42,023,164 75	2,287,604 00	44,310,768 75	6,270,991 25
10s	85,221,240 00	61,034,240 00	3,818,594 00	64,852,834 00	20,368,406 00
20s	73,162,400 00	49,324,398 00	3,225,334 00	52,549,732 00	20,612,668 00
50s	30,200,000 00	26,314,050 00	520,595 00	26,834,645 00	3,365,355 00
100s	37,104,000 00	28,679,150 00	920,800 00	29,599,950 00	7,504,050 00
500s	44,890,000 00	44,443,000 00	43,500 00	44,486,500 00	403,500 00
1,000s	79,700,000 00	72,000,000 00	786,000 00	72,786,000 00	6,824,000 00
Unknown		865,000 00		865,000 00	
Deduct for unknown denominations destroyed in Chicago fire					66,674,864 00
					865,000 00
Total	493,828,132 00	416,125,703 00	11,892,565 00	428,018,268 00	65,809,864 00

No. 14.—UNITED STATES CURRENCY, &c.—Continued.

UNITED STATES NOTES, ISSUE OF 1874.

[Issue began July 13, 1874, and ceased September 13, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding.
1s	\$18,988,000 00	\$18,544,115 09	\$128,166 00	\$18,672,281 00	\$315,719 00
2s	16,520,000 00	15,997,649 00	192,692 00	16,190,341 00	329,659 00
50s	24,460,000 00	12,112,415 00	1,329,645 00	13,442,060 00	11,017,940 00
500s	28,000,000 00	23,443,500 00	479,500 00	23,923,000 00	4,077,000 00
Total	87,968,000 00	70,097,679 00	2,130,003 00	72,227,682 00	15,740,318 00

UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
1s	\$26,212,000 00	\$23,404,651 80	\$1,411,496 60	\$24,316,148 40	\$1,395,851 60
2s	23,036,000 00	18,233,072 20	2,436,897 40	20,669,969 60	2,366,030 40
5s	46,180,000 00	23,745,931 00	6,235,093 00	29,981,024 00	16,198,976 00
10s	23,660,000 00	7,942,709 00	2,579,327 00	10,522,036 00	13,137,964 00
20s	25,000,000 00	7,751,708 00	2,157,228 00	9,908,936 00	15,091,064 00
50s	2,000,000 00	428,295 00	168,885 00	597,180 00	1,402,820 00
100s	16,200,000 00	4,713,270 00	1,041,680 00	5,754,950 00	10,445,050 00
500s	28,400,000 00	21,986,500 00	585,000 00	22,571,500 00	5,828,500 00
Total	190,688,000 00	108,156,137 00	16,615,607 00	124,771,744 00	65,916,256 00

UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and still continues.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
1s	\$12,512,000 00	\$6,485,385 80	\$3,330,440 40	\$9,815,826 20	\$2,696,173 80
2s	9,352,000 00	2,948,471 20	3,398,141 60	6,346,612 80	3,005,387 20
5s	30,160,000 00	4,856,219 00	6,381,262 00	11,217,481 00	18,942,519 00
10s	26,000,000 00	3,003,675 00	3,336,955 00	6,340,630 00	19,659,370 00
20s	34,800,000 00	3,065,890 00	3,522,072 00	6,587,962 00	28,212,038 00
50s	9,200,000 00	616,045 00	644,265 00	1,260,310 00	7,939,690 00
100s	18,206,400 00	1,396,930 00	970,790 00	2,367,720 00	15,838,680 00
500s	4,750,000 00	371,500 00	281,500 00	653,000 00	4,097,000 00
1,000s	9,600,000 00	4,312,000 00	321,000 00	4,633,000 00	4,967,000 00
5,000s	10,000,000 00	4,550,000 00	5,030,000 00	9,580,000 00	420,000 00
10,000s	20,000,000 00	4,750,000 00	12,990,000 00	17,740,000 00	2,260,000 00
Total	184,580,400 00	36,336,116 00	40,206,426 00	76,542,542 00	108,037,858 00

UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

Denomination.	Total issued to June 30, 1882.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
1s	\$24,051,497 00	\$801,620 00	\$3,375,913 00	\$4,177,533 00	\$19,873,964 00
2s	19,664,000 00	218,539 00	1,870,540 00	2,089,079 00	17,574,921 00
5s	26,400,000 00	272,617 00	1,385,138 00	1,657,755 00	24,742,245 00
10s	15,840,000 00	260,038 00	768,815 00	1,028,853 00	14,811,147 00
20s	1,280,000 00	.....	.....	.....	1,280,000 00
Total	87,235,497 00	1,552,814 00	7,400,406 00	8,953,220 00	78,282,277 00

No. 14.—UNITED STATES CURRENCY, &c.—Continued.

ONE-YEAR NOTES OF 1863.

{Issue began February 4, 1864, and ceased June 1, 1864.}

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
10s	\$6,200,000 00	\$6,191,365 00	\$450 00	\$6,191,815 00	\$8,185 00
20s	16,440,000 00	16,420,580 00	840 00	16,421,420 00	18,580 00
50s	8,240,000 00	8,231,700 00	600 00	8,232,300 00	7,700 00
100s	13,640,000 00	13,631,300 00	100 00	13,631,400 00	8,600 00
Unknown		92 00		90 00	
					43,065 00
Deduct for unknown denominations destroyed					90 00
Total	44,520,000 00	44,475,035 00	1,990 00	44,477,025 00	42,975 00

TWO-YEAR NOTES OF 1863.

{Issue began March 16, 1864, and ceased May 30, 1864.}

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
50s	\$6,890,000 00	\$6,792,500 00	\$100 00	\$6,792,600 00	\$7,400 00
100s	9,680,000 00	9,675,100 00	300 00	9,675,400 00	4,600 00
Total	16,480,000 00	16,467,600 00	400 00	16,468,000 00	12,000 00

TWO-YEAR COUPON NOTES OF 1863.

{Issue began January 12, 1864, and ceased April 20, 1864.}

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
50s	\$5,905,000 00	\$5,903,050 00		\$5,903,050 00	\$2,550 00
100s	14,484,400 00	14,475,600 00	\$200 00	14,475,800 00	8,600 00
500s	40,302,000 00	40,300,500 00		40,300,500 00	1,500 00
1,000s	89,308,000 00	89,287,000 00	1,000 00	89,288,000 00	20,000 00
Unknown		10,500 00		10,500 00	
					32,650 00
Deduct for unknown denominations destroyed					10,500 00
Total	150,000,000 00	149,976,650 00	1,200 00	149,977,850 00	22,150 00

COMPOUND-INTEREST NOTES.

{Issue began June 9, 1864, and ceased July 24, 1866.}

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
10s	\$23,255,200 00	\$23,251,000 00	\$2,210 00	\$23,253,210 00	\$21,990 00
20s	30,125,840 00	30,072,710 00	3,680 00	30,076,390 00	49,470 00
50s	60,824,000 00	60,739,750 00	3,650 00	60,743,400 00	80,600 00
100s	45,094,400 00	45,051,200 00	2,200 00	45,053,400 00	41,000 00
500s	67,846,000 00	67,832,500 00		67,832,500 00	13,500 00
1,000s	39,420,000 00	39,413,000 00		39,413,000 00	7,000 00
Total	266,595,440 00	266,360,160 00	11,720 00	266,371,880 00	223,560 00

No. 14.—UNITED STATES CURRENCY, &c.—Continued.

FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
5 cents	\$2,242,889 00	\$1,214,464 83	\$55 26	\$1,214,520 09	\$1,028,368 91
10 cents	4,115,378 00	2,871,215 45	103 96	2,871,319 41	1,244,058 59
25 cents	5,225,696 00	4,186,201 98	188 28	4,186,390 26	1,039,305 74
50 cents	8,631,672 00	7,660,543 49	348 60	7,660,892 09	970,779 91
Total	20,215,635 00	15,932,425 75	696 10	15,933,121 85	4,282,513 15

FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
5 cents	\$2,794,826 10	\$2,095,989 14	\$76 05	\$2,096,065 19	\$698,760 91
10 cents	6,176,084 30	5,263,621 10	112 40	5,263,733 50	912,350 80
25 cents	7,648,341 25	6,902,466 36	202 45	6,902,668 81	745,672 44
50 cents	6,545,232 00	5,794,242 00	252 10	5,794,494 10	750,737 90
Total	23,164,483 65	20,056,318 60	643 00	20,056,961 60	3,107,522 05

FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
3 cents	\$601,923 90	\$511,545 86	\$27 12	\$511,572 98	\$90,350 92
5 cents	657,002 75	524,472 67	35 52	524,508 19	132,494 56
10 cents	16,976,134 50	15,923,257 67	466 03	15,923,723 70	1,052,410 80
15 cents	1,352 40	75 22	.....	75 22	1,277 18
25 cents	31,143,188 75	30,238,890 33	837 03	30,239,727 36	903,461 39
50 cents	36,735,426 50	35,925,229 35	1,258 30	35,926,487 65	808,938 85
Total	86,115,028 80	83,123,471 10	2,624 00	83,126,095 10	2,988,933 70

FRACTIONAL CURRENCY, FOURTH ISSUE.

[Issue began July 14, 1869, and ceased February 16, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
10 cents	\$34,940,900 00	\$33,557,914 95	\$2,571 31	\$33,560,486 26	\$1,380,413 74
15 cents	5,304,216 00	5,061,778 39	930 16	5,062,708 55	241,507 45
25 cents	58,922,256 00	57,882,071 61	4,521 98	57,886,593 59	1,035,662 41
50 cents	77,399,600 00	76,301,670 00	8,802 55	76,310,472 55	1,089,127 45
Unknown .....	.....	32,000 00	.....	32,000 00	.....
Deduct for unknown denominations destroyed in Chicago fire .....	.....	.....	.....	.....	3,746,771 05
Total	176,567,032 00	172,835,434 95	16,826 00	172,852,260 95	3,714,771 05

No. 14.—UNITED STATES CURRENCY, &c.—Continued.**FRACTIONAL CURRENCY, FIFTH ISSUE.**

[Issue began February 26, 1874, and ceased February 15, 1876.]

Denomination.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882.
10 cents.....	\$19,989,900 00	\$19,478,296 76	\$7,963 37	\$19,486,260 13	\$503,639 87
25 cents.....	36,092,000 00	35,452,599 89	20,066 53	35,472,666 42	619,333 58
50 cents.....	6,580,000 00	6,363,640 75	9,886 55	6,373,527 30	206,472 70
Total	62,661,900 00	61,294,537 40	37,916 45	61,332,453 85	1,329,446 15

RECAPITULATION.

Issue.	Total issued.	Face value of notes redeemed to June 30, 1882 (see statement No. 13).	Less deductions for mutilations since May 11, 1875, not covered into the Treasury.	Redeemed to June 30, 1882, as shown by cash statements.	Outstanding June 30, 1882.
Old Demand Notes.....	\$60,030,000 00	\$59,970,307 50	\$2 50	\$59,970,305 00	\$59,695 00
United States Notes	1,713,621,705 00	1,367,011,863 00	71,174 00	1,366,940,689 00	346,681,016 00
One and two year Notes of 1863.....	211,000,000 00	210,922,875 00	.....	210,922,875 00	77,125 00
Compound Interest Notes	266,595,440 00	266,371,880 00	.....	266,371,880 00	223,560 00
Fractional Currency....	368,724,079 45	353,317,483 07	16,589 72	353,300,893 35	15,423,186 10
Total	2,619,971,224 45	2,257,591,408 57	87,766 22	2,257,506,642 35	362,464,582 10

No. 15.—SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING, by SERIES and DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1882.
	During fiscal year.	To June 30, 1882.	During fiscal year.	To June 30, 1882.	
<i>Series of 1878.</i>					
10s		\$2, 274, 000 00	\$515, 890 00	\$867, 130 00	\$1, 406, 870-00
20s		2, 746, 000 00	521, 080 00	834, 380 00	1, 911, 620 00
50s		3, 250, 000 00	532, 400 00	697, 900 00	2, 552, 100 00
100s		3, 540, 000 00	710, 200 00	1, 017, 700 00	2, 522, 300 00
500s	\$700, 000 00	4, 350, 000 00	612, 000 00	2, 615, 500 00	1, 734, 500 00
1, 000s	1, 120, 000 00	11, 990, 000 00	1, 748, 000 00	9, 138, 000 00	2, 852, 000 00
<i>Series of 1880.</i>					
10s	12, 240, 000 00	30, 840, 000 00	2, 845, 420 00	3, 001, 150 00	27, 838, 850 00
20s	9, 040, 000 00	24, 840, 000 00	1, 720, 780 00	1, 791, 380 00	23, 048, 620 00
50s	400, 000 00	800, 000 00	65, 650 00	68, 550 00	731, 450 00
100s	800, 000 00	1, 600, 000 00	98, 400 00	101, 600 00	1, 498, 400 00
Total	24, 300, 000 00	86, 230, 000 00	9, 369, 820 00	20, 133, 290 00	66, 096, 710 00

No. 16.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, and OUTSTANDING

Issue.	Total issued.	Redeemed to June 30, 1881.	Redeemed during fiscal year.	Redeemed to June 30, 1882.	Outstanding June 30, 1882
July 17, 1861.....	\$140,094,750	\$140,078,450	.....	\$140,078,450	\$16,300
August 15, 1864.....	299,992,500	299,936,650	\$1,450	299,938,100	54,400
June 15, 1865.....	331,000,000	330,963,950	750	330,964,700	35,300
July 15, 1865.....	199,000,000	198,944,750	1,000	198,945,750	54,250
Total	970,087,250	969,923,800	3,200	969,927,000	160,250

NOTE.—The public debt statement shows \$145,550 7.30s of 1864 and 1865 outstanding on June 30, 1882, or \$5,000 less than the above; an error having occurred whereby an amount of \$5,000 deducted as redeemed in August, 1868, the settlement of which was afterwards suspended, was again deducted when the suspension was removed.

No. 17.—COUPONS from UNITED STATES BONDS PAID during the fiscal year 1882, CLASSIFIED by LOANS.

Title of Loan.	Amount.
Loan of February, 1861.....	\$720 00
Oregon War Debt.....	1,059 00
Loan of July and August, 1861.....	30,172 50
5-20s of 1862.....	279 00
Loan of 1863, ('81s).....	7,225 50
10-40s of 1864.....	4,692 50
5-20s of June, 1864.....	72 00
5-20s of 1865.....	288 00
Consols of 1865.....	5,022 00
Consols of 1867.....	8,268 00
Consols of 1868.....	2,263 50
Funded Loan of 1881.....	191,517 48
Funded Loan of 1891.....	3,143,730 54
Funded Loan of 1907.....	7,693,299 00
Total.....	11,088,609 02

No. 18.—NUMBER and AMOUNT of CHECKS for INTEREST on REGISTERED BONDS of the UNITED STATES ISSUED.

Title of loan.	Number.	Amount.
Funded loan of 1891.....	47,223	\$8,137,600 86
Funded loan of 1907.....	212,865	21,831,855 00
Funded loan of 1881 (final dividend).....	8,289	5,623,876 34
Sixes of 1881 (final dividend).....	9,097	5,341,654 50
Funded loan of 1881, continued.....	31,492	10,115,973 03
Loan of July and August, 1861, continued.....	6,218	1,781,976 00
Loan of 1863 ('81s), continued.....	3,491	837,474 75
Pacific Railway bonds.....	318,675	53,670,410 48
	2,948	3,877,410 72
	321,623	57,547,821 20

No. 19.—INTEREST on 3.65 BONDS of the DISTRICT of COLUMBIA, PAID during the fiscal year 1882.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington.....	\$53,142 21	\$64,440 75	\$117,582 96
Sub-Treasury United States, New York.....	121,395 35	291,635 00	413,030 35
Total.....	174,537 56	356,075 75	530,613 31

No. 20.—TOTAL AMOUNT of UNITED STATES BONDS RETIRED for the SINKING FUND from May, 1869, to June 30, 1882.

Title of loan.	How retired.	From May, 1869, to June 30, 1881.	During fiscal year.	To June 30, 1882.
Loan of February, 1861	Purchased	\$10,612,000		\$10,612,000
Oregon War Debt	do	256,800		256,800
Loan of July and August, 1861	do	48,776,700		48,776,700
5-20s of 1862	Purchased	24,029,150		24,029,150
	Redeemed	29,963,950		29,963,950
	Total	53,993,100		53,993,100
Loan of 1863 ('81s)	Purchased	19,854,250		19,854,250
10-40s of 1864	Redeemed	676,050		676,050
5-20s of March, 1864	Purchased	361,600		361,600
5-20s of June, 1864	Purchased	18,356,100		18,356,100
	Redeemed	11,067,700		11,067,700
	Total	29,423,800		29,423,800
5-20s of 1865	Purchased	16,866,150		16,866,150
	Redeemed	1,974,150		1,974,150
	Total	18,840,300		18,840,300
Consols of 1865	Purchased	48,166,150		48,166,150
	Redeemed	31,350		31,350
	Total	48,197,500		48,197,500
Consols of 1867	Purchased	32,115,600		32,115,600
	Redeemed	13,750		13,750
	Total	32,131,350		32,131,350
Consols of 1868	Purchased	2,213,800		2,213,800
	Redeemed	8,600		8,600
	Total	2,222,400		2,222,400
Funded loan of 1881	Purchased	43,599,000		43,599,000
	Redeemed	22,745,850	\$2,224,450	24,970,300
	Total	66,344,850	2,224,450	68,569,300
Funded loan of 1907	Purchased	1,500,000		1,500,000
Loan of July and August, 1861, continued	Redeemed		55,215,850	55,215,850
Loan of 1863 ('81s), continued	do		2,637,850	2,637,850
Funded loan of 1881, continued	do		1,000	1,000
	Total purchased	968,707,300		266,707,300
	Total redeemed	66,483,400	60,079,100	126,562,500
Aggregate		333,190,700	60,079,100	393,269,800

No. 21.—TOTAL AMOUNT of UNITED STATES BONDS RETIRED from March 11, 1869, to June 30, 1882.

Title of loan.	How retired.	Rate of interest.	From March 11, 1869, to June 30, 1881.	During fiscal year.	To June 30, 1882.
		<i>Per ct.</i>			
Loan of February, 1861.....	Purchased.....	6	\$10,612,000		\$10,612,000
	Redeemed.....	6	7,418,000	\$303,000	7,721,000
	Total.....		18,030,000	303,000	18,333,000
Oregon War Debt.....	Purchased.....	6	256,800		256,800
	Redeemed.....	6	200,750	675,250	876,000
	Total.....		457,550	675,250	1,132,800
Loan of July and August, 1861.....	Purchased.....	6	48,776,700		48,776,700
	Redeemed.....	6		12,268,150	12,268,150
	Total.....		48,776,700	12,268,150	61,044,850
5-20s of 1862.....	Purchased.....	6	57,155,850		57,155,850
	Redeemed.....	6	430,152,650	2,100	430,154,750
	Converted.....	6	27,091,000		27,091,000
	Total.....		514,399,500	2,100	514,401,600
Loan of 1863 ('81s).....	Purchased.....	6	19,854,250		19,854,250
	Redeemed.....	6		4,472,900	4,472,900
	Total.....		19,854,250	4,472,900	24,327,150
5-20s of March, 1864.....	Purchased.....	6	1,119,800		1,119,800
	Redeemed.....	6	2,382,200		2,382,200
	Converted.....	6	380,500		380,500
	Total.....		3,882,500		3,882,500
5-20s of June, 1864.....	Purchased.....	6	43,459,750		43,459,750
	Redeemed.....	6	69,818,050	7,400	89,825,450
	Converted.....	6	12,218,650		12,218,650
	Total.....		125,496,450	7,400	125,503,850
5-20s of 1865.....	Purchased.....	6	36,023,350		36,023,350
	Redeemed.....	6	157,640,050	6,500	157,646,550
	Converted.....	6	9,586,600		9,586,600
	Total.....		203,250,000	6,500	203,256,500
Consols of 1865.....	Purchased.....	6	118,950,550		118,950,550
	Redeemed.....	6	204,875,550	86,450	204,962,000
	Converted.....	6	8,703,600		8,703,600
	Total.....		332,529,700	86,450	332,616,150
Consols of 1867.....	Purchased.....	6	62,846,950		62,846,950
	Redeemed.....	6	308,830,450	408,250	309,238,700
	Converted.....	6	5,807,500		5,807,500
	Exchanged.....	6	761,100		761,100
	Total.....	6	378,246,000	408,250	378,654,250
Consols of 1868.....	Purchased.....	6	4,794,050		4,794,050
	Redeemed.....	6	37,073,750	141,400	37,215,150
	Converted.....	6	211,750		211,750
	Exchanged.....	6	44,900		44,900
	Total.....		42,124,450	141,400	42,265,850
Total of six per cents.....			1,687,047,100	18,371,400	1,705,418,500
Texas indemnity.....	Redeemed.....	5	4,979,000		4,979,000
Loan of 1858.....	Redeemed.....	5	6,035,000	1,000	6,036,000
	Converted.....	5	13,957,000		13,957,000
	Total.....		19,992,000	1,000	19,993,000
10-40s of 1864.....	Redeemed.....	5	191,838,550	254,550	192,093,100
	Exchanged.....	5	2,089,500		2,089,500
	Total.....		193,928,050	254,550	194,182,600

No. 21.—TOTAL AMOUNT of UNITED STATES BONDS RETIRED from March 11, 1869, to June 30, 1882—Continued.

Title of loan.	How retired.	Rate of inter-est.	From March 11, 1869, to June 30, 1881.	During fiscal year.	To June 30, 1882.
Funded loan of 1881.....	Purchased.....	<i>Per ct.</i> 5	\$43,599,000		\$43,599,000
	Redeemed.....	5	32,299,650	\$39,418,900	71,718,550
	Total.....		75,898,650	39,418,900	115,317,550
Total of five per cents.....			294,797,700	39,674,450	334,472,150
Funded loan of 1907.....	Purchased.....	4	1,500,000		1,500,000
Loan of July and August, 1861, continued.	Redeemed.....	3½		105,519,750	105,519,750
Loan of 1863 ('81s), continued.	Redeemed.....	3½		2,637,850	2,637,850
Funded loan of 1881, continued.	Redeemed.....	3½		1,000	1,000
Total of 3½ per cents.....				108,158,600	108,158,600
Total purchased.....			448,949,050		448,949,050
Total redeemed.....			1,453,543,650	166,204,450	1,619,748,100
Total converted.....			77,956,600		77,956,600
Total exchanged.....			2,895,500		2,895,500
Aggregate.....			1,983,344,800	166,204,450	2,149,549,250

No. 22.—EXPENSES INCURRED in the REDEMPTION of NATIONAL-BANK NOTES during the fiscal year 1882.

Charges for transportation.....	\$39,203 31
Costs for assorting:	
Salaries.....	\$87,593 56
Printing and binding.....	1,535 42
Stationery.....	806 51
Contingent expenses.....	390 58
	90,326 07
Total.....	129,529 38

No. 23.—MODE of PAYMENT for NATIONAL-BANK NOTES REDEEMED during the fiscal year 1882.

By Transfer Checks on Assistant Treasurers of the United States.....	\$32,992,144 72
By United States Notes forwarded by express.....	23,223,831 83
By Subsidiary Silver Coin forwarded by express.....	246,447 42
By Standard Silver Dollars forwarded by express.....	269,918 44
By Redemptions at the Counter.....	4,033,402 40
By Credits to Assistant Treasurers and Depositories of the United States in general account.....	10,106,238 45
By Credits to National Banks in their five per cent. accounts.....	4,534,598 69
Total.....	75,405,581 95

No. 24.—NATIONAL-BANK NOTES RECEIVED for REDEMPTION during EACH MONTH of the fiscal year 1882, from the PRINCIPAL CITIES and OTHER PLACES.

City from which received.	1881.						1882.						Total.	Per cent.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.		
New York	\$1, 671, 000	\$1, 622, 000	\$1, 168, 000	\$1, 645, 000	\$1, 622, 000	\$2, 090, 000	\$3, 310, 000	\$2, 025, 000	\$2, 140, 000	\$2, 683, 000	\$3, 774, 000	\$4, 262, 000	\$28, 012, 000	36.82
Boston	475, 000	379, 000	359, 000	561, 000	583, 000	998, 000	929, 000	797, 000	531, 000	468, 000	653, 000	634, 000	7, 370, 000	9.69
Philadelphia	473, 000	387, 000	333, 000	390, 000	435, 000	545, 000	514, 000	408, 000	433, 000	626, 000	712, 000	688, 000	5, 939, 000	7.81
Chicago	215, 000	222, 000	176, 000	261, 000	260, 000	234, 000	340, 000	272, 000	345, 000	404, 000	421, 000	395, 000	3, 545, 000	4.66
Cincinnati	70, 000	59, 000	66, 000	94, 000	101, 000	88, 000	104, 000	81, 000	113, 000	121, 000	168, 000	123, 000	1, 188, 000	1.56
Saint Louis	45, 000	56, 000	56, 000	56, 000	73, 000	96, 000	77, 000	85, 000	83, 000	87, 000	197, 000	150, 000	1, 061, 000	1.39
Baltimore	63, 000	56, 000	44, 000	46, 000	67, 000	64, 000	92, 000	91, 000	59, 000	99, 000	129, 000	137, 000	947, 000	1.24
Providence	130, 000	100, 000	80, 000	117, 000	111, 000	134, 000	129, 000	112, 000	122, 000	121, 000	142, 000	128, 000	1, 426, 000	1.87
Pittsburgh	44, 000	67, 000	50, 000	68, 000	71, 000	67, 000	111, 000	64, 000	81, 000	82, 000	85, 000	90, 000	880, 000	1.16
Other places	1, 802, 000	1, 582, 000	1, 291, 000	1, 705, 000	1, 711, 000	2, 168, 000	2, 580, 000	2, 415, 000	2, 765, 000	2, 558, 000	2, 761, 000	2, 373, 000	25, 721, 000	33.80
Total	4, 988, 000	4, 540, 000	3, 623, 000	4, 946, 000	5, 034, 000	6, 484, 000	8, 186, 000	6, 345, 000	6, 672, 000	7, 249, 000	9, 042, 000	8, 980, 000	76, 089, 000	100.00

No. 25.—CREDITS GIVEN to NATIONAL BANKS in their FIVE PER CENT. ACCOUNTS during the fiscal year 1882.

For lawful money of the United States deposited by them with Assistant Treasurers of the United States	\$50, 531, 496 68
For United States Notes received from them by express	2, 975, 682 27
For National-Bank Notes received from them by express	4, 534, 598 69
Total	58, 041, 777 64

No. 26.—NUMBER of PACKAGES of NATIONAL-BANK NOTES RECEIVED and DELIVERED during the fiscal year 1882.

Packages of unassorted National-Bank Notes received for redemption	22, 095
Packages of assorted National-Bank Notes, fit for circulation, forwarded by express to National Banks	4, 710
Packages of assorted National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	25, 458

No. 27.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS
by the NATIONAL BANK REDEMPTION AGENCY from July 1, 1874, to June 30, 1882.

Dr.	Amount.	Cr.	Amount.
To National-Bank Notes received for redemption	\$1, 175, 578, 476 67	By National-Bank Notes, fit for circulation, deposited in the Treasury and forwarded to National Banks by express..	\$580, 109, 991 00
To "Overs" reported in National-Bank Notes received for redemption	156, 845 28	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	471, 842, 200 00
		By Notes of failed, liquidating, and reducing Banks deposited in the Treasury of the United States	112, 213, 997 00
		By United States Notes deposited in the Treasury of the United States	1, 443, 433 00
		By packages referred and moneys returned	6, 225, 989 30
		By express charges deducted ..	40, 277 68
		By counterfeit Notes rejected and returned	33, 909 25
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency	72, 238, 91
		By "Shorts" reported in National-Bank Notes received for redemption	122, 296 49
		By Cash Balance June 30, 1882..	3, 630, 989 32
Total	1, 175, 735, 321 95	Total	1, 175, 735, 321 95

No. 28.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS
by the NATIONAL BANK REDEMPTION AGENCY for the FISCAL YEAR 1882.

Dr.	Amount.	Cr.	Amount.
To Cash Balance June 30, 1881 ..	\$2, 844, 107 37	By National-Bank Notes, fit for circulation, forwarded to National Banks by express.....	\$3, 801, 500 00
To National-Bank Notes received for redemption	76, 089, 327 48	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	53, 838, 500 00
To "Overs" reported in National-Bank Notes received for redemption	11, 222 13	By Notes of failed, liquidating, and reducing Banks deposited in the Treasury of the United States	16, 953, 730 00
		By United States Notes deposited in the Treasury of the United States	24, 970 00
		By packages referred and moneys returned	672, 427 09
		By express charges deducted ..	1, 152 09
		By counterfeit Notes rejected and returned	4, 151 00
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency	3, 832 35
		By "Shorts" reported in National-Bank Notes received for redemption	13, 405 13
		By Cash Balance June 30, 1882..	3, 630, 989 32
Total	78, 944, 656 98	Total	78, 944, 656 98

No. 29.—LETTERS, TELEGRAMS, and MONEY PACKAGES RECEIVED and TRANSMITTED during the fiscal year 1882.

Received by mail:	
Letters containing money, registered	17,515
Letters containing money, not registered	3,527
	<u>21,042</u>
Letters not containing money	122,839
Total	<u>143,881</u>
Transmitted by mail:	
Manuscript letters	6,418
Registered letters, containing money	6,714
Printed forms filled in (inclosing checks)	19,103
Printed notices (inclosing interest checks)	322,622
Printed forms filled in (without inclosure)	146,281
Printed forms filled in (inclosing drafts)	3,638
Drafts (without forms)	32,550
Post-office warrants	38,853
Printed forms filled in (inclosing certificates of deposit)	4,483
Printed circulars and notices	38,725
Total	<u>619,387</u>
Telegrams received	297
Telegrams sent	1,055
Money packages received by express	36,906
Money packages transmitted by express	26,783

No. 30.—CHANGES during the fiscal year 1882 in the FORCE EMPLOYED in the TREASURER'S OFFICE.

Total force of the Treasurer's Office June 30, 1881	286
Died	1
Resigned	6
Removed	15
Transferred from the Treasurer's Office	8
Appointments expired	2
	<u>32</u>
Appointed	20
Transferred to the Treasurer's Office	10
	<u>30</u>
	<u>2</u>
Total force of the Treasurer's Office June 30, 1882	284

No. 31.—APPROPRIATIONS made for, and SALARIES PAID to, the FORCE EMPLOYED in the TREASURER'S OFFICE during the fiscal year 1882.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	\$273,600 00	\$273,462 88	\$137 12
Reimbursable:			
Force employed in redemption of national currency	72,780 00	70,952 06	1,827 94
	<u>346,380 00</u>	<u>344,414 94</u>	<u>1,965 06</u>

REPORT OF THE REGISTER OF THE TREASURY.

399

REPORT OF THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
November 8, 1882.

SIR: I have the honor to transmit herewith a report of the work performed in this office during the fiscal year ended on the 30th day of June, 1882.

It affords me pleasure to state that the performance of their official duties by the employes of this bureau has been faithful and satisfactory.

LOAN DIVISION.

Total number of coupon and registered bonds issued	104, 346
Total number of coupon and registered bonds canceled	303, 903

AMOUNT ISSUED.

Direct issue (coupon)	\$108, 350
Direct issue (registered)	121, 504, 000
Registered bonds issued in exchange for coupon bonds	26, 773, 900
Registered bonds issued upon transfers, including Spanish indemnity	330, 440, 900
Total	478, 827, 150

AMOUNT CANCELED.

Actual redemptions (coupon)	\$26, 601, 450
Actual redemptions (registered)	144, 833, 850
Coupon bonds converted into registered	26, 773, 900
Coupon and registered bonds converted into 3½ per cents	121, 377, 300
Registered bonds transferred	330, 440, 900
Total	650, 027, 400

A synopsis of the vault account shows that the amount of bonds on hand July 1, 1881, including those held by Treasury agent abroad, was:

Registered bonds	\$1, 275, 164, 550
Coupon bonds	46, 337, 600
District of Columbia bonds	3, 530, 400
Received during the year:	
From Secretary of Treasury	332, 285, 000
From Commissioners District of Columbia	1, 677, 500
Total	1, 658, 995, 050

Accounted for as follows:

Registered bonds issued, exclusive of Spanish indemnity	476, 649, 800
Coupon bonds issued	70, 200
District of Columbia bonds, coupon and registered	2, 100, 150
Delivered to destruction committee:	
Registered bonds	210, 502, 800
Coupon bonds	14, 805, 000
On hand June 30, 1882:	
Registered bonds	920, 296, 950
Coupon bonds	31, 462, 400
District of Columbia bonds	3, 107, 750
Total	1, 658, 995, 050

Redemption and exchanges of coupon bonds delivered to note and coupon division	26, 665, 550
26 F	401

REPORT ON THE FINANCES.

STATEMENT showing the NUMBER and AMOUNT of COUPON and REGISTERED BONDS ISSUED during the fiscal year ended June 30, 1882.

Loans.	Bonds issued.				
	Direct issue, amount.	Exchanges, amount.	Transfers, amount.	Total bonds issued.	Total amount issued.
4 per cent. consols, 1907	{ C \$70, 200			457	\$70, 200
4½ per cent. funded, 1891	{ R 156, 700	\$19, 712, 450	\$88, 076, 750	31, 872	107, 945, 900
Pacific Railroads	R	6, 573, 450	26, 299, 950	10, 640	32, 873, 400
July and August, 1861, continued at 3½ per cent	R		4, 620, 000	957	4, 620, 000
March 3, 1863, continued at 3½ per cent	R	1, 957, 850	30, 035, 700	9, 656	31, 993, 550
5 per cent. funded, continued at 3½ per cent	R	810, 700	16, 458, 650	4, 898	17, 269, 350
5 per cent. funded, District of Columbia	R	118, 578, 750	163, 368, 850	44, 931	281, 947, 600
3.65 funded, District of Columbia	{ C 38, 150	27, 000	49, 000	76	76, 000
Spanish indemnity	{ R 461, 000		1, 525, 000	698	1, 986, 000
Totals		121, 612, 350	330, 440, 900	104, 346	478, 827, 150

STATEMENT showing the NUMBER and AMOUNT of COUPON and REGISTERED BONDS CANCELED during the fiscal year ended June 30, 1882.

Loans.	Bonds canceled.				
	Redemptions, amount.	Exchanges, amount.	Transfers, amount.	Total number of bonds.	Total amount canceled.
4 per cent. consols, 1907	{ C	\$19, 712, 450		46, 308	\$19, 712, 450
4½ per cent. funded, 1891	{ R		\$88, 076, 750	36, 182	88, 076, 750
Pacific Railroads	{ C	6, 573, 450		7, 288	6, 573, 450
July and August, 1861, continued at 3½ per cent	{ R		26, 299, 950	8, 548	26, 299, 950
March 3, 1863, continued at 3½ per cent	{ R		4, 620, 000	988	4, 620, 000
5 per cent. funded, continued at 3½ per cent	R	\$93, 356, 750	30, 035, 700	28, 982	123, 392, 450
5 per cent. funded, District of Columbia	R	3, 637, 850	16, 458, 650	5, 220	19, 096, 500
3.65 funded, District of Columbia	R	1, 000	163, 368, 850	24, 737	163, 369, 850
Spanish indemnity	C			27	27, 000
1861—February 8, 6 per cent	R	2, 000	49, 000	51	51, 000
1861—July and August, 6 per cent	C	13, 200		1, 294	474, 200
1862—February 25	R	70, 000	1, 525, 000	593	1, 595, 000
1862—June 30	R	376, 000	7, 000	1	7, 000
1863—March 3, 6 per cent	R	7, 041, 000		376	376, 000
1864—February 25	C	6, 212, 100		2, 632	7, 041, 000
1864—June 30	R	7, 545, 000	*681, 600	12, 143	6, 893, 700
1865—March 3, May and November	C	2, 037, 450	*276, 250	5, 334	8, 821, 250
1866—March 3, consols	R	3, 615, 300	*209, 900	3, 640	2, 247, 350
1867—March 3, consols	R	16, 790, 650	*600, 800	2, 132	4, 216, 100
1868—March 3, consols	R	29, 714, 000	*53, 787, 050	95, 014	70, 577, 700
Oregon war debt	R	3, 800	*64, 821, 700	18, 603	94, 520, 700
Total		171, 435, 300	148, 151, 200	303, 903	650, 027, 400

*Converted into 3½ per cents.

NOTE AND COUPON DIVISION.

TREASURY NOTES, INTEREST CHECKS, and CERTIFICATES, COUNTED, ARRANGED, REGISTERED, and EXAMINED.

ONE and TWO YEARS' 5 PER CENT. TREASURY NOTES.

Authorizing act.	Number of notes.	Amount.
March 3, 1863	110	\$3, 590

GOLD CERTIFICATES.

Authorizing act.	Number of certificates.	Amount.
March 3, 1863	1, 027	\$1, 004, 880

THREE YEARS' 6 PER CENT. COMPOUND-INTEREST NOTES.

Authorizing acts.	Number of notes.	Amount.
March 3, 1863, and June 30, 1864	499	\$11, 720

THREE YEARS' 7½ PER CENT. TREASURY NOTES.

Authorizing acts.	Number of notes.	Amount.
July 17, 1861	3	\$300
June 30, 1864, and March 3, 1865	43	3, 400
	46	3, 700

CURRENCY CERTIFICATES of DEPOSIT.

Authorizing act.	Number of certificates.	Amount.
June 8, 1872	1, 509	\$13, 630, 000

INTEREST CHECKS.

Authorizing acts.	Number of checks.	Amount.
Funded loan of 1881 (5 per cent.)	35, 741	\$14, 798, 570 43
Funded loan of 1891 (4½ per cent.)	67, 522	11, 498, 026 31
Consols of 1907 (4 per cent.)	51, 679	4, 694, 694 15
District of Columbia old funded debt	71	14, 341 00
Total	155, 013	31, 005, 631 89

° REDEEMED COUPONS DETACHED from BONDS and NOTES.

Arranged numerically	3,244,499
Registered	3,070,026
Examined	2,664,872

REDEEMED, EXCHANGED, and TRANSFERRED UNITED STATES BONDS, with COUPONS attached, EXAMINED, REGISTERED, and SCHEDULED.

Loan.	Number of bonds.	Amount of bonds.	Number of coupons attached.
Consols of 1865	64,099	\$27,450,500	891,890
Consols of 1867	42,483	21,904,350	679,770
	106,582	49,354,850	1,571,660

NOTE AND FRACTIONAL-CURRENCY DIVISION.

STATEMENT SHOWING the NUMBER of NOTES and AMOUNT of UNITED STATES NOTES, DEMAND NOTES, 4 PER CENT. REFUNDING CERTIFICATES, SILVER CERTIFICATES, and FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, and DESTROYED for the fiscal year ending June 30, 1882.

United States notes.	Number of notes.	Amount.
New issue	122,004	\$1,265,650
Series 1869	1,202,199	11,702,501
Series 1874	249,572	2,152,950
Series 1875	4,226,872	16,622,250
Series 1878	6,725,204	40,006,350
Series 1880	4,598,345	6,327,600
Demand notes	90	810
4 per cent. refunding certificates	21,830	218,300
Silver certificates:		
series 1878 issued at Washington	70,704	2,227,800
series 1880 issued at Washington	291,699	3,737,000
series 1878 issued at New York	14,673	486,250
series 1880 issued at New York	82,150	965,000
series 1878 San Francisco	4,449	1,793,700
Fractional currency:		
first issue	3,200	615
second issue	3,900	635
third issue	20,450	2,262
fourth issue	42,780	7,739
fourth issue, second series	5,500	2,750
fourth issue, third series	8,700	4,350
fifth issue	152,680	33,270
	17,849,006	87,559,782

4 PER CENT. REGISTERED REFUNDING CERTIFICATES.

Amount issued	\$58,500
Amount funded	57,350

TONNAGE DIVISION.

The total tonnage of the country exhibits an increase of 108,198.77 tons, the enrolled tonnage having increased 150,019.53 tons, and the licensed, under 20 tons, 1,470.92 tons, while the registered tonnage has decreased 43,291.68 tons.

Below are given the totals for the last two years:

	1881.		1882.	
	Vessels.	Tons.	Vessels.	Tons.
Registered.....	2,326	1,335,586.18	2,185	1,292,294.50
Enrolled and licensed.....	21,739	2,722,148.29	22,183	2,873,638.74
Total.....	24,065	4,057,734.47	24,368	4,165,933.24

The comparison of the different classes of vessels is as follows:

	1881.		1882.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing vessels.....	16,760	2,350,393.14	16,819	2,361,251.27
Steam vessels.....	4,860	1,264,998.25	5,191	1,355,825.65
Canal-boats.....	1,327	116,978.73	1,138	107,394.00
Barges.....	1,118	325,364.35	1,220	341,462.32
Total.....	24,065	4,057,734.47	24,368	4,165,933.24

It may be seen from the foregoing that the sailing tonnage has increased 10,858.13 tons, the steam tonnage 90,827.40 tons, and the barge tonnage 16,097.97 tons, while the canal-boat tonnage has decreased 9,584.73 tons.

The proportion of the sailing tonnage registered is 48 per centum, and the steam tonnage registered 12 per centum.

SHIP-BUILDING.

The following table exhibits the class, number, and tonnage of the vessels built during the last two years:

Class.	1881.		1882.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing vessels.....	493	81,209.57	666	118,798.50
Steam vessels.....	444	118,070.55	502	121,842.66
Canal-boats.....	57	10,189.94	68	7,882.06
Barges.....	114	70,988.58	135	33,746.51
Total.....	1,108	280,458.64	1,371	282,269.73

From the foregoing it appears that the amount built during the past year was greater by 1,811.09 tons than that of the preceding year.

The tonnage built during the last two years in the several grand divisions of the country is shown below:

Division.	1881.		1882.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts.....	653	114,348.66	890	172,306.89
Pacific coast.....	58	11,417.49	75	15,776.95
Northern lakes.....	215	73,503.61	254	58,368.94
Western rivers.....	182	81,188.88	152	35,816.95
Total.....	1,108	280,458.64	1,371	282,269.73

The following table exhibits the iron tonnage built in the country since 1867:

Class.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
Sailing vessels		1,039	679	2,067			
Steam vessels	2,801	3,545	7,602	13,412	12,766	26,548	33,097
Total	2,801	4,584	8,281	15,479	12,766	26,548	33,097.

Class.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.
Sailing vessels						44	36	
Steam vessels	21,632	21,346	5,927	26,960	22,008	25,538	28,320	40,097
Total	21,632	21,346	5,927	26,960	22,008	25,582	28,356	40,097

Table showing the amount of iron tonnage outstanding may be found in the Report on Commerce and Navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows:

Fisheries.	1881.		1882.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel	2,120	76,137.16	2,090	77,862.46
Whale	173	38,551.52	146	32,802.22

Below is shown the amount of tonnage employed in the cod and mackerel fisheries, with the per centum of each state:

States.	Tonnage.	Per cent.
Maine	18,731.26	24
New Hampshire	1,009.36	1.3
Massachusetts	39,744.00	51.1
Rhode Island	2,090.82	2.7
Connecticut	3,991.91	5.1
New York	7,172.84	9.2
New Jersey	24.59	.03
Maryland	893.13	1.1
Virginia	1,053.53	1.4
Florida	145.31	.2
Alabama	68.21	.1
Texas	56.03	.07
California	2,881.47	3.7
	77,862.46	100

This shows an increase of about 2 per cent. during the year. The tonnage employed in the whale fisheries is given below:

Customs districts.	1881.		1882.	
	Vessels.	Tons.	Vessels.	Tons.
Boston, Mass.	5	794.87	5	794.87
Barnstable, Mass.	18	1,726.97	11	1,052.81
Edgartown, Mass.	7	1,371.19	5	891.28
New Bedford, Mass.	132	32,908.88	117	28,876.66
New London, Conn.	11	1,749.61	8	1,186.60
Total	173	38,551.52	146	32,802.22

Of the above, 88 per cent. belongs to New Bedford. Fuller tables, showing the various classes of tonnage, may be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES.

The following statement exhibits the work of this division for the year ended June 30, 1882:

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures and repayments was	24,361
In the preceding year	25,254
Decrease	893
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was	13,362
In the preceding year	12,881
Increase	481
The number of warrants registered for payments and repayments in the War, Navy, and Interior (pension and Indian) Departments was	12,669
In the preceding year	15,036
Decrease	2,367
The number of drafts registered was	33,198
In the preceding year	32,179
Increase	1,019
The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous, and public debt receipts and expenditures was	5,878
In the preceding year	5,963
Decrease	85
The number of certificates furnished for statements of accounts was	14,309
In the preceding year	13,341
Increase	968
The number of accounts received from the First and Fifth Auditors and Commissioner of the General Land Office was	24,094
In the preceding year	23,646
Increase	448

In the appendix will be found a statement of the receipts and expenditures of the government, as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also, statements of the money expended and the number of persons employed and the occupation and salary of each person at each custom-house, as required by section 258 of the Revised Statutes.

Very respectfully, your obedient servant,

B. K. BRUCE, *Register.*

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

APPENDIX.

STATEMENT of the RECEIPTS of the UNITED STATES for the fiscal year ending June 30, 1882.

FROM CUSTOMS.

A. Vandine, late collector, Aroostook, Me.	\$177 22
A. W. Burleigh, collector, Aroostook, Me.	51, 117 79
T. S. Smith, collector, Bangor, Me.	79, 080 45
E. S. J. Nealley, late collector, Bath, Me.	4, 443 96
J. H. Raymond, late collector, Bath, Me.	10, 654 19
J. W. Wakefield, collector, Bath, Me.	27, 123 01
W. C. Marshall, collector, Belfast, Me.	2, 733 22
J. A. Hall, late collector, Waldoborough, Me.	116 70
H. A. Kennedy, collector, Waldoborough, Me.	3, 960 72
W. H. Sargent, collector, Castine, Me.	872 11
N. B. Nutt, late collector, Passamaquoddy, Me.	60, 795 32
W. M. Haycock, collector, Passamaquoddy, Me.	19, 276 19
George Leavett, collector, Machias, Me.	322 34
J. D. Hopkins, collector, Frenchman's Bay, Me.	433 46
G. B. Sawyer, collector, Wiscasset, Me.	48 77
L. M. Morrill, jr., collector, Portland, Me.	795, 330 44
A. F. Howard, collector, Portsmouth, N. H.	35, 051 89
W. Wells, collector, Vermont, Vt.	1, 089, 752 53
A. W. Beard, late collector, Boston, Mass.	20, 957, 216 27
R. Worthington, collector, Boston, Mass.	2, 803, 120 00
J. Brady, jr., collector, Fall River, Mass.	40, 743 84
S. Dodge, collector, Marblehead, Mass.	2, 062 95
S. H. Doten, collector, Plymouth, Mass.	30, 615 29
C. B. Marchant, collector, Edgartown, Mass.	1, 313 09
J. A. P. Allen, collector, New Bedford, Mass.	47, 514 16
W. H. Huse, collector, Newburyport, Mass.	4, 626 14
C. H. Odell, collector, Salem, Mass.	27, 517 47
F. J. Babson, collector, Gloucester, Mass.	10, 376 68
F. B. Goss, collector, Barnstable, Mass.	1, 116 69
C. Harris, collector, Providence, R. I.	212, 891 74
J. H. Coggins, collector, Newport, R. I.	884 60
J. S. Hanover, collector, Fairfield, Conn.	2, 295 50
A. J. Beers, collector, New Haven, Conn.	331, 632 86
J. A. Tibbetts, collector, New London, Conn.	26, 841 30
W. Williams, collector, Stonington, Conn.	1, 002 95
A. Putnam, collector, Middletown, Conn.	41, 934 30
E. A. Merritt, late collector, New York, N. Y.	12, 140, 660 83
W. H. Robertson, collector, New York, N. Y.	139, 969, 371 39
C. A. Gould, collector, Buffalo, N. Y.	906, 412 74
C. W. Warren, collector, Cape Vincent, N. Y.	55, 090 03
W. F. Simpson, collector, Genesee, N. Y.	241, 153 21
B. Flagler, collector, Niagara, N. Y.	530, 559 70
W. H. Daniels, collector, Oswegatchie, N. Y.	281, 450 20
D. G. Fort, late collector, Oswego, N. Y.	618, 922 53
J. J. Lamoree, collector, Oswego, N. Y.	303, 122 32
P. P. Kidder, collector, Dunkirk, N. Y.	358 70
William Lowen, collector, Sag Harbor, N. Y.	35 10
W. N. S. Sanders, collector, Albany, N. Y.	159, 922 03
S. Moffett, collector, Champlain, N. Y.	369, 014 27
W. A. Baldwin, collector, Newark, N. J.	13, 550 50
C. H. Houghton, collector, Perth Amboy, N. J.	76, 905 40
G. W. Mathis, collector, Little Egg Harbor, N. J.	227 66
J. F. Dravo, collector, Pittsburgh, Pa.	555, 742 52
J. F. Bartranit, collector, Philadelphia, Pa.	11, 883, 737 95
M. B. Barr, collector, Erie, Pa.	27, 001 86
W. D. Nolen, late collector, Wilmington, Del.	422 28
L. Thompson, collector, Wilmington, Del.	45, 753 91
J. L. Thomas, jr., late collector, Baltimore, Md.	2, 005, 711 83
E. H. Webster, collector, Baltimore, Md.	1, 036, 474 72
T. S. Hodson, collector, Eastern Maryland	13 00
J. H. Wilson, collector, Georgetown, D. C.	19, 117 71
B. C. Cook, collector, Richmond, Va.	19, 721 01
J. H. Gray, collector, Alexandria, Va.	845 04
G. E. Bowden, collector, Norfolk, Va.	33, 077 38
D. G. Carr, collector, Petersburg, Va.	57 00
W. P. Canady, late collector, Wilmington, N. C.	78, 261 45
E. J. Pennypacker, collector, Wilmington, N. C.	12, 970 05
A. C. Davis, collector, Beaufort, N. C.	57, 191 64
T. A. Henry, collector, Pamlico, N. C.	2, 327 56
C. H. Baldwin, late collector, Charleston, S. C.	81, 808 45
T. B. Johnston, collector, Charleston, S. C.	18, 783 50
George Holmes, collector, Beaufort, S. C.	30, 173 11

Carried forward..... 198, 301, 015 62

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CUSTOMS—Continued.

Brought forward.....	\$198,301,015 62	
H. F. Heriot, collector, Georgetown, S. C.....	37 31	
T. F. Johnson, collector, Savannah, Ga.....	150,750 55	
T. F. Black, late collector, Saint Mary's, Ga.....	414 60	
J. Shepherd, collector, Saint Mary's, Ga.....	88 23	
J. F. Collins, late collector, Brunswick, Ga.....	13,742 09	
H. P. Farrow, collector, Brunswick, Ga.....	4,039 08	
T. F. House, late collector, Fernandina, Fla.....	140 70	
J. W. Howell, collector, Fernandina, Fla.....	34,317 71	
F. W. Wicker, collector, Key West, Fla.....	198,018 65	
F. C. Humphreys, collector, Pensacola, Fla.....	154,743 73	
E. Hopkins, collector, Saint John's, Fla.....	5,666 59	
S. D. Mills, late collector, Saint Marks, Fla.....	4,662 65	
J. Hirst, collector, Saint Mark's, Fla.....	187 80	
W. H. Daniels, late collector, Apalachicola, Fla.....	41 47	
A. J. Murat, late collector, Apalachicola, Fla.....	2,239 25	
S. M. Sawyer, collector, Apalachicola, Fla.....	1,700 55	
J. W. Burke, collector, Mobile, Ala.....	121,365 20	
W. G. Henderson, collector, Pearl River, Miss.....	9,823 59	
J. R. Jolley, collector, Teche, La.....	17 66	
A. S. Badger, collector, New Orleans, La.....	3,068,773 90	
S. C. Slade, late collector, Paso del Norte, Tex.....	11,447 73	
D. C. Marsh, late collector, Paso del Norte, Tex.....	8,596 61	
A. Tibbitts, collector, Paso del Norte, Tex.....	30,043 22	
A. G. Malloy, collector, Galveston, Tex.....	1,379,135 42	
J. L. Haynes, collector, Brazos, Tex.....	53,766 10	
S. M. Johnson, collector, Corpus Christi, Tex.....	34,725 82	
C. R. Prouty, late collector, Saluria, Tex.....	18,646 53	
F. A. Vaughn, collector, Saluria, Tex.....	53 60	
W. S. Smith, collector, Memphis, Tenn.....	7,370 09	
A. Woolf, collector, Nashville, Tenn.....	1,978 10	
J. R. Gaston, collector, Chattanooga, Tenn.....	21,927 45	
T. O. Shackelford, late collector, Louisville, Ky.....	61,479 32	
J. K. Faulkner, collector, Louisville, Ky.....	7,186 25	
J. G. Pool, late collector, Sandusky, Ohio.....	1,770 70	
C. Rude, collector, Sandusky, Ohio.....	437 78	
J. W. Fuller, collector, Miami, Ohio.....	42,779 99	
G. W. Howe, collector, Cuyahoga, Ohio.....	228,845 29	
D. W. McClung, collector, Cincinnati, Ohio.....	756,651 75	
J. A. Gilchrist, collector, Wheeling, W. Va.....	2,245 12	
D. McLaughlin, collector, Michigan, Mich.....	2,818 41	
D. V. Bell, collector, Detroit, Mich.....	610,609 76	
C. T. Osburn, collector, Superior, Mich.....	8,601 16	
T. P. Sanburn, collector, Huron, Mich.....	323,162 07	
J. C. Jewell, collector, Evansville, Ind.....	988 55	
J. R. Leonard, collector, Indianapolis, Ind.....	50,695 13	
W. H. Smith, late collector, Chicago, Ill.....	1,742,807 14	
J. Spalding, collector, Chicago, Ill.....	1,657,394 90	
D. H. Donovan, late collector, Saint Louis, Mo.....	39 60	
G. St. Gem, collector, Saint Louis, Mo.....	1,654,292 91	
V. Smith, collector, Duluth, Minn.....	7,084 01	
E. McMurtree, collector, Minnesota, Minn.....	50,235 75	
D. E. Lyon, collector, Burlington, Iowa.....	178 10	
A. W. Hall, collector, Milwaukee, Wis.....	210,409 52	
W. H. Hunt, jr., collector, Montana and Idaho.....	1,000 00	
M. D. Ball, collector, Alaska, Alaska.....	1,046 66	
J. Campbell, collector, Omaha, Neb.....	3,392 47	
J. Hacker, collector, Southern Oregon.....	188 07	
F. N. Shertleff, collector, Willamette, Oreg.....	328,534 42	
J. D. Merriman, collector, Oregon, Oreg.....	87,950 67	
W. D. Hare, late collector, Oregon, Oreg.....	457 80	
H. A. Webster, collector, Puget Sound, Wash. Ter.....	3,037 77	
A. W. Bash, collector, Puget Sound, Wash. Ter.....	16,847 54	
E. L. Sullivan, collector, San Francisco, Cal.....	8,555,199 23	
W. W. Bowers, collector, San Diego, Cal.....	354,885 41	
		\$220,410,730 25

FROM SALES OF PUBLIC LANDS.

Commissioner General Land Office.....	\$19,005 76	
O. M. Poe, major engineers.....	3,596 18	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.....	460,462 56	
J. M. Farland, receiver of public moneys, Detroit, Mich.....	35,582 64	
T. J. Barton, receiver of public moneys, East Saginaw, Mich.....	17,225 50	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.....	17,474 37	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis.....	7,164 27	
W. Callon, receiver of public moneys, Wausau, Wis.....	164,521 28	
J. H. Wing, receiver of public moneys, Bayfield, Wis.....	222,124 12	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.....	30,640 83	
J. Ulrich, receiver of public moneys, La Crosse, Wis.....	3,849 16	
N. Thathor, late receiver of public moneys, Menasha, Wis.....	74,418 32	
J. H. Jones, receiver of public moneys, Menasha, Wis.....	39,650 18	
Carried forward.....	1,095,715 17	220,410,730 25

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$1, 095, 715 17	\$220, 410, 730 25
O. Peterson, late collector of public moneys, Saint Cloud, Minn.....	1, 102 02	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn.....	98, 497 31	
H. W. Stone, receiver of public moneys, Benson, Minn.....	16, 096 98	
T. H. Presnell, receiver of public moneys, Duluth, Minn.....	109, 555 36	
J. Lind, receiver of public moneys, Tracy, Minn.....	7, 205 64	
P. C. Stettin, receiver of public moneys, Crookston, Minn.....	91, 658 15	
George B. Folsom, receiver of public moneys, Taylor's Falls, Minn.....	55, 515 81	
J. H. Allen, receiver of public moneys, Fergus Falls, Minn.....	31, 138 21	
W. B. Heriott, receiver of public moneys, Redwood Falls, Minn.....	5, 974 01	
C. H. Smith, receiver of public moneys, Worthington, Minn.....	5, 489 03	
T. Boles, late receiver of public moneys, Dardanelle, Ark.....	3, 565 99	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark.....	1, 268 66	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark.....	26, 522 80	
R. S. Armitage, late receiver of public moneys, Harrison, Ark.....	6, 424 45	
A. C. Phillips, receiver of public moneys, Harrison, Ark.....	14, 519 45	
A. A. Tufts, receiver of public moneys, Camden, Ark.....	26, 555 22	
H. A. Griffiths, receiver of public moneys, Des Moines, Iowa.....	932 74	
J. Dumars, receiver of public moneys, Springfield, Mo.....	25, 910 73	
George Ritchey, receiver of public moneys, Booneville, Mo.....	5, 146 60	
George H. Crumb, receiver of public moneys, Ironton, Mo.....	130, 833 08	
P. J. Strobach, receiver of public moneys, Montgomery, Ala.....	91, 944 52	
W. H. Tancre, receiver of public moneys, Huntsville, Ala.....	11, 024 29	
R. J. Alcorn, late receiver of public moneys, Jackson, Miss.....	1, 957 49	
A. N. Kimball, receiver of public moneys, Jackson, Miss.....	277, 400 16	
A. E. Lamee, receiver of public moneys, Natchitoches, La.....	59, 459 75	
George Baldy, late receiver of public moneys, New Orleans, La.....	3 80	
W. M. Burwell, receiver of public moneys, New Orleans, La.....	407, 379 53	
J. F. Rollins, receiver of public moneys, Gainesville, Fla.....	232, 060 82	
E. J. Jenkins, receiver of public moneys, Concordia, Kans.....	17, 063 98	
L. J. Best, receiver of public moneys, Kerwin, Kans.....	28, 785 69	
C. E. Chandler, receiver of public moneys, Oberlin, Kans.....	4, 188 25	
W. H. Pilkenton, receiver of public moneys, Wakeeney, Kans.....	5, 253 34	
H. Booth, receiver of public moneys, Larned, Kans.....	11, 025 09	
L. Hanbuch, receiver of public moneys, Salina, Kans.....	19, 782 08	
James L. Dyer, receiver of public moneys, Wichita, Kans.....	4, 385 57	
H. M. Waters, receiver of public moneys, Independence, Kans.....	2, 284 35	
G. W. Watson, receiver of public moneys, Topeka, Kans.....	2, 818 88	
J. Strout, late receiver of public moneys, Boise City, Idaho.....	623 29	
M. Krebs, receiver of public moneys, Boise City, Idaho.....	11, 064 84	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho.....	13, 492 62	
A. W. Eaton, receiver of public moneys, Oxford, Idaho.....	12, 899 82	
H. S. Lovejoy, receiver of public moneys, Niobrara, Nebr.....	36, 802 80	
C. N. Baird, receiver of public moneys, Lincoln, Nebr.....	4, 382 17	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr.....	43, 072 26	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.....	12, 041 03	
William Anyan, receiver of public moneys, Grand Island, Nebr.....	21, 867 97	
T. Taffe, receiver of public moneys, North Platte, Nebr.....	15, 742 07	
W. H. Somers, receiver of public moneys, Beatrice, Nebr.....	1, 463 71	
E. M. Brown, receiver of public moneys, Bismarck, Dak.....	8, 100 00	
T. J. McKenna, late receiver of public moneys, Deadwood, Dak.....	194 16	
E. P. Champlain, receiver of public moneys, Deadwood, Dak.....	19, 289 63	
L. S. Bayless, late receiver of public moneys, Yankton, Dak.....	8 99	
A. Hughes, receiver of public moneys, Yankton, Dak.....	39, 427 32	
H. Barber, jr., receiver of public moneys, Mitchell, Dak.....	153, 279 52	
L. D. F. Poore, late receiver of public moneys, Watertown, Dak.....	7, 384 30	
H. R. Pease, receiver of public moneys, Watertown, Dak.....	99, 642 91	
T. M. Pugh, receiver of public moneys, Fargo, Dak.....	170, 681 89	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	205, 700 43	
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	5, 671 63	
C. B. Hickman, receiver of public moneys, Lake City, Colo.....	16, 975 56	
W. K. Burchmell, receiver of public moneys, Leadville, Colo.....	64, 554 07	
S. T. Thompson, receiver of public moneys, Denver, Colo.....	8, 934 48	
E. W. Henderson, receiver of public moneys, Central City, Colo.....	19, 050 05	
M. H. Fitch, receiver of public moneys, Pueblo, Colo.....	22, 529 02	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah.....	49, 865 09	
T. P. McElrath, late receiver of public moneys, Miles City, Mont.....	2, 087 23	
C. H. Gould, receiver of public moneys, Miles City, Mont.....	2, 312 81	
E. Ballou, receiver of public moneys, Helena, Mont.....	70, 262 33	
J. V. Bogert, receiver of public moneys, Bozeman, Mont.....	10, 766 79	
E. Brevoort, late receiver of public moneys, Santa Fé, N. Mex.....	269 46	
W. H. Bailhoche, receiver of public moneys, Santa Fé, N. Mex.....	2, 025 01	
M. Barola, late receiver of public moneys, La Mesilla, N. Mex.....	367 35	
S. M. Sherfey, receiver of public moneys, La Mesilla, N. Mex.....	9, 482 10	
G. Lonnit, receiver of public moneys, Prescott, Ariz.....	2, 490 04	
T. E. Dailey, receiver of public moneys, Tucson, Ariz.....	16, 561 79	
S. C. Wright, receiver of public moneys, Carson City, Nev.....	7, 291 28	
H. Carpenter, receiver of public moneys, Eureka, Nev.....	7, 350 00	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.....	11, 863 80	
George Conn, receiver of public moneys, Lake View, Oreg.....	4, 202 77	
D. Chaplin, late receiver of public moneys, Le Grande, Oreg.....	8, 948 68	

Carried forward.....

4, 157, 590 07 220, 410, 730 25

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$4, 157, 590 07	\$220, 410, 730 25
George B. Curry, receiver of public moneys, Le Grande, Oreg.....	4, 236 07	
J. W. Watts, receiver of public moneys, Oregon City, Oreg.....	7, 537 71	
C. N. Thornburry, receiver of public moneys, The Dalles, Oreg.....	17, 003 16	
J. M. Adams, receiver of public moneys, Yakima, Wash.....	2, 467 49	
R. G. Stuart, receiver of public moneys, Olympia, Wash.....	173, 518 73	
E. N. Sweet, late receiver of public moneys, Colfax, Wash.....	15, 867 64	
J. L. Wilson, receiver of public moneys, Colfax, Wash.....	6, 585 27	
S. W. Brown, receiver of public moneys, Vancouver, Wash.....	4, 690 68	
A. Reed, receiver of public moneys, Walla Walla, Wash.....	36, 598 47	
W. M. Garvey, receiver of public moneys, Cheyenne, Wyo.....	15, 950 50	
E. S. Crocker, receiver of public moneys, Evanston, Wyo.....	36, 928 83	
H. A. Beatty, receiver of public moneys, Sacramento, Cal.....	28, 633 23	
G. M. Gerrish, late receiver of public moneys, Visalia, Cal.....	150 00	
T. Lindsey, receiver of public moneys, Visalia, Cal.....	18, 322 00	
A. Dabrowsky, receiver of public moneys, Shasta, Cal.....	11, 636 92	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.....	16, 049 49	
H. Z. Osborne, receiver of public moneys, Bodie, Cal.....	8, 020 27	
S. Cooper, receiver of public moneys, Humboldt, Cal.....	35, 499 90	
A. Miller, receiver of public moneys, Susanville, Cal.....	14, 480 91	
O. Perrin, receiver of public moneys, Stockton, Cal.....	35, 588 39	
L. T. Crane, receiver of public moneys, Marysville, Cal.....	40, 801 31	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	63, 883 33	
		\$4, 753, 140 37

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue.....	7, 537, 712 90	
Treasurer of the United States.....	1, 648 22	
A. S. Morgan, collector 1st district, Alabama.....	72, 678 29	
T. J. Rapier, collector 2d district, Alabama.....	67, 028 67	
T. Cordis, collector, Arizona.....	45, 068 05	
E. Wheeler, late collector, Arkansas.....	35, 679 29	
H. M. Cooper, collector, Arkansas.....	75, 278 08	
W. Higby, late collector 1st district, California.....	44 70	
C. Hartson, collector 1st district, California.....	3, 814, 602 86	
A. L. Frost, collector 4th district, California.....	312, 006 55	
J. S. Wolfe, collector, Colorado.....	247, 264 09	
J. Seldon, collector 1st district, Connecticut.....	259, 602 76	
D. F. Hollister, collector 2d district, Connecticut.....	301, 989 54	
W. K. Hollenback, late collector, Dakota.....	9 03	
J. L. Pennington, collector, Dakota.....	65, 989 33	
J. McIntyre, collector, Delaware.....	350, 906 37	
M. A. Williams, late collector, Florida.....	240 05	
D. Eagan, collector, Florida.....	276, 690 10	
A. Clark, late collector, 2d district, Georgia.....	243, 458 70	
W. H. Johnson, collector 2d district, Georgia.....	21, 066 88	
E. C. Wade, collector 3d district, Georgia.....	95, 597 74	
R. W. Berry, collector, Idaho.....	31, 070 89	
J. D. Harvey, collector 1st district, Illinois.....	10, 466, 026 54	
L. B. Crooker, collector 2d district, Illinois.....	261, 241 96	
A. Woodcock, collector 3d district, Illinois.....	677, 045 39	
J. Tillson, late collector 4th district, Illinois.....	5, 179 39	
R. Rowett, collector 4th district, Illinois.....	1, 243, 742 90	
H. Knowles, collector 5th district, Illinois.....	13, 213, 843 84	
H. Weeks, late collector 6th district, Illinois.....	91 16	
J. W. Hill, collector 7th district, Illinois.....	76, 915 78	
J. T. Harper, late collector 8th district, Illinois.....	11, 760 00	
J. Merriam, collector 8th district, Illinois.....	1, 428, 739 02	
J. C. Willis, collector 13th district, Illinois.....	828, 027 76	
A. Lewis, late collector 1st district, Indiana.....	6, 090 00	
J. C. Veatch, collector 1st district, Indiana.....	253, 550 17	
W. Cumberback, collector 4th district, Indiana.....	3, 472, 837 89	
F. Baggs, collector 6th district, Indiana.....	1, 164, 648 03	
D. W. Minshall, collector 7th district, Indiana.....	1, 306, 174 00	
George Moon, collector 10th district, Indiana.....	197, 799 26	
J. F. Wildman, collector 11th district, Indiana.....	104, 498 82	
J. W. Green, collector 2d district, Iowa.....	420, 357 42	
J. E. Simpson, collector 3d district, Iowa.....	319, 564 94	
J. Connell, collector 4th district, Iowa.....	183, 133 39	
L. P. Sherman, collector 5th district, Iowa.....	918, 475 46	
J. C. Carpenter, collector, Kansas.....	264, 091 35	
W. A. Stewart, collector 2d district, Kentucky.....	954, 894 27	
W. L. Wilson, late collector 5th district, Kentucky.....	4, 019, 227 63	
L. Buckner, collector 5th district, Kentucky.....	448, 493 91	
J. W. Fennell, collector 6th district, Kentucky.....	3, 435, 658 55	
A. W. Swope, collector 7th district, Kentucky.....	1, 281, 464 30	
W. J. Landrum, collector 8th district, Kentucky.....	223, 791 40	
J. E. Blaine, collector 9th district, Kentucky.....	169, 785 90	
O. A. Rice, late collector, Louisiana.....	1, 340 00	
M. Marks, collector, Louisiana.....	918, 899 19	
F. J. Rollins, collector, Maine.....	85, 259 83	

Carried forward..... 62, 218, 283 34 225, 163, 870 62

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	\$62,218,283 34	\$225,163,870 62
R. M. Proud, collector 3d district, Maryland	2,662,009 47	
W. Bruce, collector 4th district, Maryland	157,430 63	
C. W. Slack, collector 3d district, Massachusetts	1,601,844 13	
C. E. Dame, collector 5th district, Massachusetts	933,919 13	
E. R. Tinker, collector 10th district, Massachusetts	401,595 81	
L. S. Trowbridge, collector 1st district, Michigan	1,362,945 87	
H. B. Rowilson, collector 3d district, Michigan	273,462 15	
S. S. Bailey, collector 4th district, Michigan	164,576 96	
C. V. De Land, late collector 6th district, Michigan	2,416 03	
H. C. Ripley, collector 6th district, Michigan	198,947 82	
A. C. Smith, late collector 1st district, Minnesota	1,650 39	
A. C. Wedge, collector 1st district, Minnesota	118,399 45	
W. Bickel, collector 2d district, Minnesota	403,420 74	
J. Hill, collector, Mississippi	87,314 18	
J. H. Sturgeon, collector 1st district, Missouri	6,186,922 72	
J. B. Maupin, late collector 2d district, Missouri	2,300 00	
A. B. Carroll, collector 2d district, Missouri	64,627 47	
R. E. Lawder, collector 4th district, Missouri	499,533 18	
D. H. Budlong, late collector 5th district, Missouri	17,419 53	
B. H. Langston, collector 5th district, Missouri	136,589 21	
C. Dappler, collector 6th district, Missouri	634,875 35	
T. P. Fuller, collector, Montana	68,001 81	
F. W. Robb, late collector, Nebraska	2 90	
L. Crounse, collector, Nebraska	1,108,191 15	
T. C. Lord, collector, Nevada	50,350 57	
A. H. Young, late collector, New Hampshire	242,374 92	
H. M. Putney, collector, New Hampshire	110,019 66	
W. P. Tatem, collector, 1st district, New Jersey	303,779 82	
C. Barcalow, collector 3d district, New Jersey	460,583 70	
R. H. Hathorne, collector 5th district, New Jersey	4,686,004 72	
C. Blummer, late collector, New Mexico	1,000 00	
G. A. Smith, collector, New Mexico	57,085 91	
R. C. Ward, collector 1st district, New York	2,984,084 80	
M. B. Blake, collector 2d district, New York	4,206,252 54	
M. Weber, collector 3d district, New York	6,762,211 18	
M. D. Stivers, collector 11th district, New York	181,788 88	
J. M. Johnson, collector 12th district, New York	627,245 66	
R. P. Lathrop, collector 14th district, New York	620,596 47	
T. Stevenson, collector 15th district, New York	346,397 30	
J. C. P. Kincaid, collector 21st district, New York	333,264 04	
J. B. Strong, late collector 24th district, New York	158,416 75	
J. Chiverton, acting collector 24th district, New York	311,457 50	
B. De Voe, collector 26th district, New York	384,253 23	
B. Van Horne, late collector 28th district, New York	883,613 22	
Henry L. Pierce, collector 28th district, New York	250,376 04	
F. Buell, collector 30th district, New York	1,403,396 85	
E. A. White, collector 2d district, North Carolina	62,223 69	
J. Read, late collector 4th district, North Carolina	3,473 71	
J. J. Young, collector 4th district, North Carolina	1,022,309 00	
G. B. Everett, collector 5th district, North Carolina	1,274,314 36	
J. J. Mott, late collector 6th district, North Carolina	468,287 76	
T. N. Cooper, collector 6th district, North Carolina	38,736 46	
P. Rollins, late collector 7th district, North Carolina	571 84	
R. Smith, jr., late collector 1st district, Ohio	8,612,058 49	
W. H. Taft, collector 1st district, Ohio	3,316,270 35	
R. Williams, jr., collector 3d district, Ohio	1,627,045 69	
R. P. Kennedy, collector 4th district, Ohio	476,943 52	
J. Pursell, late collector 6th district, Ohio	201,301 70	
Geo. P. Dunham, collector 6th district, Ohio	102,661 16	
C. C. Walcutt, collector 7th district, Ohio	700,260 02	
C. Waggoner, collector 10th district, Ohio	1,021,133 71	
B. F. Coates, late collector 11th district, Ohio	21,962 60	
M. Boggs, collector 11th district, Ohio	1,211,959 33	
J. Palmer, collector 15th district, Ohio	202,849 89	
W. L. Streeter, collector 18th district, Ohio	896,300 73	
J. C. Cartwright, collector, Oregon	88,648 78	
J. Ashworth, late collector 1st district, Pennsylvania	1,702,832 12	
W. J. Pollock, collector 1st district, Pennsylvania	1,308,486 21	
J. H. Diehl, late collector 2d district, Pennsylvania	2,000 00	
T. T. Valentino, collector 8th district, Pennsylvania	689,738 24	
T. A. Wiley, collector 9th district, Pennsylvania	1,450,720 01	
E. H. Chase, collector 12th district, Pennsylvania	415,147 38	
C. J. Brunner, collector 14th district, Pennsylvania	245,762 27	
E. Scull, collector 16th district, Pennsylvania	250,842 50	
C. M. Lynch, collector 19th district, Pennsylvania	144,726 27	
J. C. Brown, collector 20th district, Pennsylvania	102,320 33	
T. W. Davis, late collector 22d district, Pennsylvania	1,063,294 48	
F. P. Case, collector 22d district, Pennsylvania	622,130 29	
J. M. Sullivan, collector 23d district, Pennsylvania	767,154 44	
E. H. Rhodes, collector, Rhode Island	229,258 48	

Carried forward 135,015,579 39 225,163,870 62

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward.....	\$135,015,579 39	\$225,163,870 62
E. M. Brayton, collector, South Carolina.....	118,867 71	
J. M. Melton, collector 2d district, Tennessee.....	118,312 99	
P. A. Wilkinson, late collector 3d district, Tennessee.....	304 56	
J. Ramsey, late collector 4th district, Tennessee.....	3,813 13	
W. M. Woodcock, collector 5th district, Tennessee.....	777,590 72	
J. Taylor, late collector 6th district, Tennessee.....	6,151 02	
R. F. Patterson, collector 8th district, Tennessee.....	103,145 89	
J. N. Camp, late collector 1st district, Texas.....	586 65	
W. H. Sinclair, collector 1st district, Texas.....	87,168 10	
M. N. Brewster, late collector 3d district, Texas.....	15 00	
H. M. Taylor, late collector 3d district, Texas.....	59 76	
B. C. Ludlow, collector 3d district, Texas.....	83,661 51	
D. B. Bonfoey, late collector 4th district, Texas.....	5,500 00	
T. Hitchcock, acting collector 4th district, Texas.....	14,949 93	
W. Udenstock, collector 4th district, Texas.....	74,221 35	
O. J. Hollister, collector, Utah.....	48,523 16	
J. C. Stevens, collector, Vermont.....	54,861 62	
E. R. Sneed, late collector 1st district, Virginia.....	3,000 00	
J. D. Brady, collector 2d district, Virginia.....	1,016,069 62	
O. H. Russell, collector 3d district, Virginia.....	2,144,886 37	
W. S. Fernald, collector 4th district, Virginia.....	1,096,673 36	
J. H. Rives, collector 5th district, Virginia.....	1,739,022 01	
R. B. Botts, collector 6th district, Virginia.....	239,297 79	
T. L. Sauborn, late collector 7th district, Virginia.....	55 06	
J. R. Hayden, collector, Washington Territory.....	41,024 42	
J. H. Duval, collector 1st district, West Virginia.....	364,241 17	
F. H. Pierpont, collector 2d district, West Virginia.....	135,227 59	
J. M. Bean, collector 1st district, Wisconsin.....	2,560,688 30	
H. Harndon, collector 2d district, Wisconsin.....	198,570 39	
C. A. Galloway, late collector 3d district, Wisconsin.....	15,665 01	
H. M. Kutchen, collector 3d district, Wisconsin.....	242,297 94	
H. C. Kelley, late collector 6th district, Wisconsin.....	91,036 54	
L. Lottridge, collector 6th district, Wisconsin.....	83,039 59	
E. P. Snow, collector, Wyoming.....	19,487 20	
		146,497,595 45

FROM CONSULAR FEES.

T. Adamson, consul, Pernambuco.....	13,407 24	
H. L. Atherton, consul, Pernambuco.....	1,783 75	
C. M. Allen, consul, Bermuda.....	2,035 32	
D. Atwater, consul, Tahiti.....	448 00	
L. T. Adams, consul, Geneva.....	748 50	
J. T. Abbott, vice-consul, St. Thomas.....	146 41	
E. L. Baker, consul, Buenos Ayres.....	4,279 01	
George E. Bullock, consul, Cologne.....	2,490 61	
E. P. Brooks, consul, Cork.....	347 24	
L. A. Batchelder, vice-consul, Zanzibar.....	513 10	
W. C. Burchard, consul, Omoa and Truxillo.....	420 43	
E. Backus, vice-consul, Para.....	2,131 43	
W. Baxter, vice-consul, Dundee.....	94 33	
B. H. Barrows, consul, Dublin.....	1,870 30	
S. P. Bagley, consul, Palermo.....	3,311 51	
W. S. Bird, consul, La Guayra.....	736 61	
J. A. Bridgland, consul, Havre.....	2,423 00	
S. H. M. Byers, consul, Zurich.....	3,846 45	
S. S. Blodgett, consul, Prescott.....	3,150 88	
C. Bartlett, consul, Guadeloupe.....	658 28	
A. Badeau, consul-general, London.....	1,839 50	
M. S. Brewer, consul, Berlin.....	4,863 20	
J. M. Bailey, consul, Hamburg.....	5,212 18	
A. J. Cassard, consul, Tampico.....	524 34	
A. B. Cobb, vice-consul, Calcutta.....	4,375 76	
G. L. Catlin, consul, Stuttgart.....	1,776 46	
J. S. Crosby, consul, Florence.....	2,580 91	
R. S. Chilton, consul, Clifton.....	552 50	
J. G. Crawford, consul, Coaticook.....	348 60	
E. Conroy, consul, San Juan.....	374 48	
R. T. Clayton, consul, Callao.....	58 26	
S. W. Cooper, consul, Cadiz.....	212 72	
H. J. Cranch, consul, St. Helena.....	932 68	
W. W. Cross, vice-consul, Cienfuegos.....	236 19	
R. L. Collier, consul, Leipsic.....	2,653 69	
F. Carrow, vice-consul, Canton.....	1,660 50	
A. V. Dockery, consul, Leeds.....	2,000 00	
O. N. Denny, consul, Tien-Tsin.....	9,329 39	
H. P. Dill, consul, Fort Erie.....	1,122 00	
D. M. Dunn, consul, Prince Edwards.....	1,157 02	
S. W. Dabney, consul, Fayal.....	481 86	
G. H. Duder, vice-consul, Bahia.....	444 78	
B. O. Duncan, consul, Naples.....	1,578 56	
Carried forward.....	89,158 45	371,661,466 07

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$89, 158 45	\$371, 661, 466 07.
J. W. Darrell, vice-consul, Turk's Island.....	323 38	
J. T. Du Bois, consul, Aix la Chapelle.....	1, 449 81	
C. W. Drury, consul, Lanthala.....	54 26	
H. W. Diman, consul, Lisbon.....	564 45	
T. M. Dawson, consul, Apia.....	150 68	
L. E. Dyer, consul, Odessa.....	166 00	
D. C. Da Costa, vice-consul, Barbadoes.....	136 53	
G. B. Dawson, vice-consul, Cork.....	244 54	
A. N. Duffie, consul, Cadiz.....	158 97	
D. Eckstein, consul, Victoria.....	1, 905 22	
J. T. Edgar, consul, Beirut.....	111 00	
W. W. Edgecomb, consul, Cape Town.....	308 26	
W. H. Edwards, consul-general, St. Petersburg.....	198 50	
E. E. Farnum, consul-general, Cairo.....	194 98	
P. Figyelmesy, consul, Demerara.....	1, 981 78	
L. H. Foote, consul, Valparaiso.....	1, 356 17	
F. F. Farmer, commercial agent, Three Rivers.....	2 34	
C. L. Fisher, consul, Tien-Tsin.....	42 03	
S. C. Fessenden, consul, St. John, New Brunswick.....	2, 024 58	
J. Farrall, commercial agent, Gloucester.....	614 80	
B. F. Farnham, consul, Bombay.....	357 05	
G. W. Fish, consul, Tunis.....	2 50	
J. J. Flinn, consul, Chemnitz.....	263 73	
B. Gerrish, consul, Bordeaux.....	2 975 21	
George Gifford, consul, Nantes.....	314 50	
V. Giordani, vice-consul, Venice.....	151 50	
N. K. Griggs, consul, Chemnitz.....	7, 639 44	
W. F. Grinnell, consul, Bremen.....	4, 826 45	
J. B. Glover, consul, Havre.....	2, 489 47	
J. W. Griffin, consul, Apia.....	824 95	
W. E. Goldsborough, consul, Amoy.....	3, 883 47	
S. Goutier, consul, Cape Haytien.....	1, 334 51	
J. B. Gould, consul, Birmingham.....	65 53	
W. H. Garfield, consul, Martinique.....	1, 488 78	
W. C. Howells, consul, Quebec.....	6, 869 84	
D. K. Hobart, consul, Windsor.....	782 18	
G. H. Holt, consul, Gaspe Basin.....	5 00	
G. E. Hoskinson, consul, Kingston.....	2, 366 59	
J. Hibbard, commercial agent, Goderich.....	1, 050 61	
O. Hatfield, consul, Batavia.....	889 96	
J. F. Hazelton, consul, Genoa.....	1, 697 53	
H. C. Hall, consul-general, Havana.....	18, 330 03	
G. H. Hortsman, consul, Munich.....	3, 615 08	
J. Hutchison, vice-consul, Funchal.....	93 09	
B. Harte, consul, Glasgow.....	4, 961 07	
G. M. Hutton, vice-consul-general, St. Petersburg.....	331 50	
S. P. Hubbell, consul, St. John's.....	2, 261 32	
C. E. Hale, consul, Guaymas.....	142 60	
K. G. Holley, consul, Barbadoes.....	822 67	
J. J. Haynes, commercial agent, Nuevo Laredo.....	354 50	
J. A. Haldeman, consul, Bangkok.....	253 17	
G. H. Heap, consul, Tunis.....	743 00	
B. G. Haynes, vice-consul, Cadiz.....	485 78	
J. H. Jenks, commercial agent, Windsor.....	1, 923 44	
A. C. Jones, consul, Nagasaki.....	341 33	
P. Jones, consul, St. Domingo.....	417 55	
A. Jourdan, consul, Algiers.....	90 00	
C. B. Jones, consul, Tripoli.....	7 03	
M. M. Jackson, consul, Halifax.....	3, 136 16	
J. F. Jenne, consul, Nuevo Laredo.....	790 00	
E. R. Jones, consul, Newcastle.....	1, 168 00	
E. Johnson, consul, Tampico.....	104 50	
H. Kreismann, consul-general, Berlin.....	3, 152 15	
W. King, consul, Bremen.....	3, 148 58	
H. Kingan, vice-consul, La Grange.....	34 50	
J. C. Kretchmar, commercial agent, San Juan del Norte.....	250 00	
J. A. Lewis, consul, Sierra Leone.....	124 53	
J. M. Langston, consul-general, Hayti.....	492 29	
G. F. Lincoln, consul, Stettin.....	408 78	
J. C. Landreau, consul, Santiago.....	977 48	
E. C. Lord, consul, Ningpo.....	44 27	
A. E. Lee, consul-general, Frankfurt.....	2, 262 54	
H. D. Lawrence, commercial agent, Sherbrooke.....	1, 268 46	
F. Leland, consul, Hamilton.....	5, 025 09	
E. E. Lane, consul, Tunstall.....	3, 145 64	
J. A. Leonard, consul, Leith.....	949 50	
J. S. Mosby, consul, Hong-Kong.....	3, 349 95	
D. A. McKinley, consul, Honolulu.....	6, 052 20	
H. C. Marston, consul, Port Louis.....	1, 704 99	
T. J. McLain, jr., consul, Nassau.....	1, 089 55	

Carried forward.....

215, 287 85 371, 661, 466 07

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	\$215, 287 85	\$371, 661, 466 07
O. Malmros, consul, Pictou	59 00	
J. T. Mason, consul, Dresden	3, 021 38	
W. Morey, consul, Ceylon	629 91	
J. E. Montgomery, consul, Genoa	2, 313 81	
Morton, Rose & Co., bankers, London	184, 934 96	
M. MacDougall, consul, Dundee	1, 548 56	
E. P. Mussey, consul, Seychelles	86 46	
J. S. Martin, vice-consul, Marseilles	1, 089 68	
F. H. Mason, consul, Basle	3, 659 28	
J. H. Moore, consul, Callao	388 04	
G. F. Mosher, consul, Nice	301 29	
E. A. Merritt, consul-general, London	3, 218 13	
H. Mattson, consul, Calcutta	2, 219 25	
F. A. Matthews, consul, Tangiers	12 93	
A. McCaskie, vice-consul, Leith	291 00	
R. S. Newton, commercial agent, St. Paul de Loando	50 55	
J. Nunn, vice-consul-general, London	874 00	
M. B. Noyes, consul, Venice	383 00	
G. H. Owen, consul, Messina	2, 025 25	
E. L. Oppenheim, vice-consul, Chin Kiang	730 65	
C. A. Phelps, consul, Prague	3, 790 79	
S. D. Pace, consul, Sarnia	2, 391 12	
S. B. Packard, consul, Liverpool	16, 501 67	
W. A. Prellar, vice-consul, Rio Grande do Sul	484 87	
A. C. Prindle, consul, Para	1, 015 98	
T. T. Prentiss, consul, Seychelles	224 53	
B. F. Peixotto, consul, Lyons	7, 491 62	
W. H. Polleys, consul, Barbadoes	1, 173 69	
W. P. Pierce, consul, Cienfuegos	883 95	
J. S. Potter, consul, Stuttgart	2, 341 81	
L. A. Price, vice-consul, Bordeaux	106 57	
E. H. Plumacher, consul, Maracaibo	1, 558 22	
L. Richmond, consul, Cork	678 50	
T. B. Reid, consul, Funchal	26 65	
A. L. Russell, consul, Montevideo	2, 488 45	
W. W. Robinson, consul, Tamatave	127 38	
W. T. Rice, consul, Leghorn	1, 820 98	
G. W. Roosevelt, consul, Auckland	3, 954 88	
H. B. Ryder, consul, Copenhagen	410 00	
R. B. Robbins, commercial agent, Ottawa	2, 818 86	
J. T. Robeson, consul, Tripoli	7 50	
J. Stahel, consul, Osaka and Hiogo	3, 293 23	
E. J. Smithers, consul, Smyrna	632 79	
W. W. Sikes, consul, Cardiff	3, 644 72	
A. D. Shaw, consul, Toronto	5, 773 37	
A. Smeyers, vice-consul, Brussels	288 72	
S. Spackman, consul, Munich	1, 311 25	
E. M. Smith, consul, Maranhau	2, 337 72	
E. H. Smith, consul, Naples	1, 645 12	
H. J. Sprague, consul, Gibraltar	1, 180 21	
F. H. Scheuch, consul, Barcelona	485 37	
J. Q. Smith, consul-general, Montreal	10, 077 04	
D. H. Strother, consul, Mexico	159 00	
D. Stearns, consul, Trinidad	623 54	
C. O. Shepard, consul, Bradford	6, 700 84	
W. Schoenle, consul, Barmen	3, 501 04	
C. C. Simmons, vice-consul, Para	132 38	
J. W. Siler, consul, St. Helena	676 86	
W. L. Scruggs, consul, Chin Kiang	132 00	
J. A. Sutter, consul, Acapulco	785 00	
O. M. Spencer, consul, Genoa	1, 280 05	
A. G. Studer, consul, Singapore	2, 570 18	
W. Simms, vice-consul, Belfast	200 00	
E. Stanton, consul, Barmen	559 00	
Jasper Smith, consul, Nottingham	2, 446 60	
W. Schuchardt, consul, Piedras Negras	480 00	
J. H. Stewart, consul, Leipsic	4, 166 49	
R. J. Saxe, consul, St. John's	601 37	
W. P. Sutton, commercial agent, Matamoros	320 50	
V. V. Smith, consul, St. Thomas	580 73	
S. J. Stanton, vice-consul, Talcabuan	509 77	
J. F. Shepard, consul, Hankow	1, 521 84	
E. Stevens, consul, Ningpo	73 59	
R. W. Turpin, vice-consul, Panama	1, 223 10	
A. W. Thayer, consul, Trieste	2, 671 71	
M. H. Twitchell, consul, Kingston	1, 520 00	
J. W. Taylor, consul, Winnipeg	205 50	
S. T. Trowbridge, consul, Vera Cruz	4, 080 53	
J. Thorington, consul, Aspinwall	2, 958 45	
T. M. Terry, consul, Santiago, Cape Verde	88 41	
Carried forward	544, 760 42	371, 661, 466 07

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	\$544,760 42	\$371,661,406 07
V. Thompson, consul, St. Helena	975 34	
W. Thompson, consul, Southampton	186 50	
H. A. Taylor, consul, Marseilles	2,019 07	
T. B. Van Buren, consular agent, Kanagawa	11,135 50	
E. Vaughan, consul, Coaticook	191 00	
W. H. Vesey, consul, Nice	148 00	
J. F. Valls, consul, Matamoros	293 75	
F. Vogeler, consul, Frankfurt	2,897 23	
D. Vickers, consul, Matanzas	310 59	
J. F. Van Ingen, consul, Talcahuano	129 46	
J. H. Volkman, vice-consul, Odessa	68 50	
J. G. Wilson, consul, Jerusalem	86 25	
J. Wilson, consul, Brussels	1,287 28	
D. B. Warner, consul, St. John's	1,769 49	
George Walker, consul-general, Paris	13,239 54	
J. F. Winter, consul, Rotterdam	3,225 24	
J. N. Wasson, consul, Quebec	468 22	
A. Willard, consul, Guaymas	891 04	
J. C. A. Wingate, consul, Foo-Choo	659 08	
H. J. Winser, consul, Sonneberg	2,171 00	
J. M. Wilson, consul, Hamburg	4,214 20	
G. L. Washington, consul, Matamoros	696 43	
J. R. Weaver, consul, Antwerp	5,372 87	
C. B. Webster, consul, Sheffield	4,788 19	
J. H. Williams, consul, Sydney	500 00	
M. B. Wharton, consul, Sonneberg	2,676 98	
W. B. Wells, consul, Dundee	1,871 41	
A. B. Wood, consul, Belfast	4,511 61	
S. Wolf, consul, Cairo	102 50	
E. A. Young, consul, Manila	1,588 64	
J. C. Zuck, consul, Tien-Tsin	186 99	

FROM STEAMBOAT FEES.

613,422 22

J. A. P. Allen, collector, New Bedford, Mass.	492 75	
I. S. Adams, collector, Great Egg Harbor, N. J.	75 00	
W. L. Ashmore, collector, Burlington, N. J.	132 40	
A. W. Beard, collector, Boston, Mass.	5,577 75	
J. W. Burke, collector, Mobile, Ala.	3,432 60	
A. S. Badger, collector, New Orleans, La.	14,107 45	
A. J. Biers, collector, New Haven, Conn.	777 30	
J. Brady, jr., collector, Fall River, Mass.	1,350 00	
D. V. Bell, collector, Detroit, Mich.	7,087 10	
W. A. Baldwin, collector, Newark, N. J.	688 55	
M. R. Barr, collector, Erie, Pa.	703 70	
C. H. Baldwin, collector, Charleston, S. C.	1,830 15	
G. E. Bowden, collector, Norfolk, Va.	5,102 15	
F. J. Babson, collector, Gloucester, Mass.	150 00	
T. M. Broadwaters, collector, Vicksburg, Miss.	75 00	
W. W. Bowers, collector, San Diego, Cal.	75 10	
A. W. Bash, collector, Puget Sound, Wash.	2,069 82	
T. F. Black, collector, St. Mary's, Ga.	25 00	
E. J. Costello, collector, Natchez, Miss.	25 00	
J. T. Collins, collector, Brunswick, Ga.	292 95	
J. Campbell, collector, Omaha, Nebr.	605 10	
J. H. Cozzens, collector, Newport, R. I.	320 10	
J. Collins, collector, Bristol, R. I.	200 00	
B. C. Cook, collector, Richmond, Va.	450 00	
D. G. Carr, collector, Petersburg, Va.	75 00	
W. P. Canaday, collector, Wilmington, N. C.	387 75	
W. H. Daniels, collector, Oswegatchie, N. Y.	319 33	
J. F. Dravo, collector, Pittsburgh, Pa.	9,677 90	
A. C. Davis, collector, Beaufort, N. C.	25 00	
S. Dodge, collector, Marblehead, Mass.	25 00	
James Dickson, acting collector, Natchez, Miss.	100 00	
J. H. Elmer, collector, Bridgeton, N. J.	105 90	
George Frazee, collector, Burlington, N. J.	769 60	
George Fisher, collector, Cairo, Ill.	854 80	
H. P. Farrow, collector, Brunswick, Ga.	109 80	
J. K. Faulkner, collector, Louisville, Ky.	454 35	
B. Flagler, collector, Niagara, N. Y.	101 10	
D. G. Fort, collector, Oswego, N. Y.	838 05	
W. R. Finch, collector, La Crosse, Wis.	254 45	
J. W. Fuller, collector, Miami, Ohio	923 87	
J. Gilchrist, collector, Wheeling, W. Va.	5,504 40	
C. A. Gould, collector, Buffalo, N. Y.	9,641 05	
J. H. Gray, collector, Alexandria, Va.	334 90	
J. L. Gaston, collector, Chattanooga, Tenn.	351 85	
W. D. Hare, collector, Oregon, Oreg.	57 85	
J. F. Hartnraft, collector, Philadelphia, Pa.	15,017 25	
Carried forward	91,664 17	372,274,888 29

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	\$91,664 17	\$372,274,888 29
E. Hopkins, collector, Saint John's, Fla	1,107 35	
W. P. Hiller, collector, Nantucket, Mass	25 00	
F. C. Humphreys, collector, Pensacola, Fla	477 99	
I. Hacker, collector, Southern Oregon	450 25	
W. H. Huse, collector, Newburyport, Mass	228 75	
A. F. Howard, collector, Portsmouth, N. H.	300 00	
G. V. Howe, collector, Cuyahoga, Ohio	6,912 45	
T. F. House, collector, Saint Augustine, Fla	25 00	
C. Harris, collector, Providence, R. I.	921 30	
H. F. Heriot, collector, Georgetown, S. C.	389 65	
A. W. Hall, collector, Milwaukee, Wis	7,176 65	
A. M. Haycock, collector, Passamaquoddy, Me	50 00	
J. Hirst, collector, Saint Mark's, Fla	81 50	
J. S. Hamner, collector, Fairfield, Conn	432 05	
C. H. Houghton, collector, Perth Amboy, N. J	505 50	
J. L. Haynes, collector, Brazos, Tex	28 40	
J. D. Hopkins, collector, Frenchman's Bay, Me	125 00	
T. A. Henry, collector, Pamlico, N. C	293 10	
J. W. Howell, collector, Ferdinand, Fla	100 00	
T. C. Hodson, collector, Eastern Maryland	50 00	
George Holmes, collector, Beaufort, S. C	75 00	
T. Ireland, collector, Annapolis, Md	25 00	
J. R. Jolly, collector, Teche, La	578 45	
T. F. Johnson, collector, Savannah, Ga	3,778 61	
J. C. Jewell, collector, Evansville, Ind	3,221 45	
T. B. Johnson, collector, Charleston, S. C	528 15	
H. A. Kennedy, collector, Waldoborough, Me	133 00	
D. E. Lyon, collector, Dubuque, Iowa	1,041 25	
I. Lord, collector, Saco, Me	50 00	
W. Lowen, collector, Sag Harbor, N. Y	701 40	
George Leavitt, collector, Machias, Me	152 75	
Charles Lehman, collector, Vicksburg, Miss	225 69	
J. J. Lamoree, collector, Oswego, N. Y	278 00	
E. A. Merritt, late collector, New York, N. Y	6,178 20	
A. J. Murat, collector, Apalachicola, Fla	992 13	
D. W. McClung, collector, Cincinnati, Ohio	7,795 23	
L. M. Morrill, collector, Portland, Me	2,922 00	
D. McLaughlin, collector, Michigan, Mich	6,823 44	
E. McMurtrie, collector, Minnesota, Minn	1,892 90	
G. W. Mathis, collector, Little Egg Harbor, N. J	28 30	
A. G. Malloy, collector, Galveston, Tex	2,266 95	
I. H. Moulton, collector, La Crosse, Wis	915 50	
W. C. Marshall, collector, Belfast, Me	75 00	
J. D. Merryman, collector, Oregon, Oreg	460 85	
S. D. Mills, acting collector, Saint Mark's, Fla	192 30	
N. B. Nutt, collector, Passamaquoddy, Me	257 40	
E. S. J. Nalley, collector, Bath, Me	316 25	
A. Newburger, collector, Natchez, Miss	25 00	
C. Y. Osburn, collector, Superior, Mich	2,927 60	
C. H. Odell, collector, Salem, Mass	75 00	
A. Putnam, collector, Middletown, Conn	668 20	
E. J. Pennypacker, collector, Wilmington, N. C	129 95	
J. C. Pool, collector, Sandusky, Ohio	588 65	
C. E. Robinson, collector, Albemarle, N. C	527 55	
W. H. Robertson, collector, New York, N. Y	37,459 78	
J. H. Raymond, acting collector, Bath, Me	291 60	
C. Rude, collector, Sandusky, Ohio	163 90	
W. H. Sargent, collector, Castine, Me	50 00	
V. Smith, collector, Duluth, Minn	250 00	
W. H. Smith, collector, Chicago, Ill	2,976 75	
J. S. Smith, collector, Bangor, Me	253 70	
G. St. Gem, collector, Saint Louis, Mo	11,068 55	
T. O. Shackelford, collector, Louisville, Ky	3,199 05	
E. L. Sullivan, collector, San Francisco, Cal	11,684 15	
J. P. Sanborn, collector, Huron, Mich	5,189 45	
W. N. S. Sanders, collector, Albany, N. Y	6,950 60	
W. T. Simpson, collector, Genesee, N. Y	100 00	
F. N. Shurtleff, collector, Willamette, Oreg	5,098 20	
W. J. Smith, collector, Memphis, Tenn	4,766 10	
S. M. Sawyer, collector, Apalachicola, Fla	124 50	
G. B. Sawyer, collector, Wiscasset, Me	50 00	
G. Stiles, acting collector, Vicksburg, Miss	605 95	
J. Spalding, collector, Pensacola, Fla	4,782 90	
J. L. Thomas, jr., collector, Baltimore, Md	6,984 15	
J. A. Tibbetts, collector, New London, Conn	4,620 75	
A. Tibbetts, collector, Paso del Norte, Tex	61 20	
L. Thompson, collector, Delaware, Del	1,200 00	
George Toy, collector, Cherrystone, Va	125 00	
F. N. Turnbull, collector, Stonington, Conn	364 70	
G. W. Warren, collector, Cape Vincent, N. Y	731 75	
Carried forward	267,293 90	372,274,888 2

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	\$267, 293 90	\$372, 274, 888 29
W. Williams, acting collector, Stonington, Conn	625 55	
R. Worthington, collector, Boston, Mass	1, 017 75	
D. Warr, collector, Galena, Ill	3, 421 00	
J. W. Wakefield, Bath, Me	154 70	
H. A. Webster, collector, Puget Sound, Wash	430 60	
A. Woolf, collector, Nashville, Tenn	1, 595 30	
A. A. Warfield, collector, Alexandria, Va	25 00	
F. N. Wicker, collector, Key West, Fla	34 90	
W. Wells, collector, Vermont, Vt	959 85	
J. H. Wilson, collector, Georgetown, D. C	833 15	
E. H. Webster, collector, Baltimore, Md	3, 497 60	

270, 889 30

FROM REGISTERS' AND RECEIVERS, FEES.

I. H. Allen, receiver of public moneys, Fergus Falls, Minn	11, 687 46	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak	68, 118 83	
W. Anyan, receiver of public moneys, Grand Island, Nebr	21, 841 50	
J. M. Adams, receiver of public moneys, Yakima, Wash	2, 141 00	
R. S. Armitage, receiver of public moneys, Harrison, Ark	2, 103 35	
W. M. Burwell, receiver of public moneys, New Orleans, La	8, 337 32	
L. J. Best, receiver of public moneys, Kirwin, Kans	26, 482 51	
T. Boles, receiver of public moneys, Dardanelle, Ark	5, 639 83	
H. O. Beatty, receiver of public moneys, San Francisco, Cal	7, 887 13	
H. Barber, jr., receiver of public moneys, Mitchell, Dak	122, 907 46	
H. Booth, receiver of public moneys, Larned, Kans	21, 895 35	
F. J. Burton, receiver of public moneys, East Saginaw, Mich	2, 465 76	
E. M. Brown, receiver of public moneys, Bismarck, Dak	10, 063 63	
J. V. Bogert, receiver of public moneys, Bozeman, Mont	4, 957 60	
E. Ballou, receiver of public moneys, Helena, Mont	10, 880 08	
C. N. Baird, receiver of public moneys, Lincoln, Nebr	2, 918 07	
E. Brevoort, receiver of public moneys, Santa Fé, N. Mex	3, 921 00	
S. W. Brown, receiver of public moneys, Vancouver, Wash	3, 737 80	
M. M. Bane, receiver of public moneys, Salt Lake, Utah	12, 046 00	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis	3, 444 70	
W. K. Burchinell, receiver of public moneys, Leadville, Col	13, 211 71	
W. H. Bailhache, receiver of public moneys, Santa Fé, N. Mex	7, 910 00	
C. A. Brastow, receiver of public moneys, Del Norte, Colo	6, 518 74	
C. H. Crumb, receiver of public moneys, Ironton, Mo	6, 236 69	
H. Carpenter, receiver of public moneys, Eureka, Nev	2, 100 00	
George Conn, receiver of public moneys, Liakville, Oreg	608 36	
W. Callon, receiver of public moneys, Wausan, Wis	4, 263 35	
S. Cooper, receiver of public moneys, Humboldt, Cal	3, 469 04	
L. T. Crane, receiver of public moneys, Marysville, Cal	6, 484 05	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal	16, 281 93	
E. P. Champlain, receiver of public moneys, Deadwood, Dak	6, 453 43	
G. B. Curry, receiver of public moneys, La Grande, Oreg	4, 285 57	
E. S. Crocker, receiver of public moneys, Evanston, Wyo	960 09	
D. Chaplain, receiver of public moneys, Le Grande, Oreg	9, 556 96	
C. E. Chandler, receiver of public moneys, Oberlin, Kans	6, 035 82	
J. Dnnars, receiver of public moneys, Springfield, Mo	7, 276 20	
A. Dobrowsky, receiver of public moneys, Shasta, Cal	4, 896 75	
J. L. Dyer, receiver of public moneys, Wichita, Kans	6, 358 88	
C. E. Dailey, receiver of public moneys, Florence, Ariz	3, 163 06	
A. W. Eaton, receiver of public moneys, Oxford, Idaho	6, 241 17	
M. H. Fitch, receiver of public moneys, Pueblo, Colo	10, 970 98	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	2, 055 06	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	5, 003 24	
J. M. Farland, receiver of public moneys, Detroit, Mich	978 23	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa	2, 258 00	
W. M. Garvey, receiver of public moneys, Cheyenne, Wyo	2, 096 00	
C. H. Gould, receiver of public moneys, Miles City, Mont	2, 440 72	
C. B. Hickman, receiver of public moneys, Lake City, Colo	5, 093 50	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	9, 200 87	
E. W. Henderson, receiver of public moneys, Central City, Colo	6, 430 25	
A. Hughes, receiver of public moneys, Yankton, Dak	26, 494 50	
L. Hanbach, receiver of public moneys, Salina, Kans	14, 920 19	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn	5, 898 99	
E. J. Jenkins, receiver of public moneys, Concordia, Kans	9, 703 02	
J. H. Jones, receiver of public moneys, Menasha, Wis	232 69	
A. N. Kimball, receiver of public moneys, Jackson, Miss	14, 420 43	
M. Krebs, receiver of public moneys, Boise City, Idaho	5, 271 02	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark	7, 594 60	
J. Knox, receiver of public moneys, Lake View, Oreg	258 25	
George Lount, receiver of public moneys, Prescott, Ariz	935 00	
A. E. Lamee, receiver of public moneys, Natchitoches, La	3, 131 91	
T. Lindsey, receiver of public moneys, Visalia, Cal	8, 153 67	
W. B. Lambert, receiver of public moneys, Norfolk, Nebr	9, 783 26	
H. S. Lovejoy, receiver of public moneys, Niobrara, Nebr	11, 631 86	
J. Lind, receiver of public moneys, Tracy, Minn	6, 206 45	
A. Miller, receiver of public moneys, Susanville, Cal	2, 369 09	

Carried forward

649, 260 16 372, 554, 777 59

STATEMENT of the RECEIPTS of the UNITED STATES, &c—Continued.

FROM REGISTERS AND RECEIVERS' FEES—Continued,

Brought forward.....	\$649,260 16	\$372,554,777 50
R. J. Monroe, receiver of public moneys, Lewiston, Idaho.....	4,554 70	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr....	20,648 55	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.....	4,826 69	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn.....	10,364 17	
N. C. McFarland, Commissioner General Land Office.....	31 00	
J. F. Mason, receiver of public moneys, Saint Croix Falls, Wis.....	3,084 10	
H. Z. Osborne, receiver of public moneys, Bodie, Cal.....	1,407 00	
O. Perrin, receiver of public moneys, Stockton, Cal.....	7,078 55	
H. R. Pease, receiver of public moneys, Watertown, Dak.....	78,164 27	
W. H. Pilkinton, receiver of public moneys, Wakeeney, Kans.....	14,587 53	
A. C. Phillips, receiver of public moneys, Harrison Ark.....	12,561 01	
T. H. Presnell, receiver of public moneys, Duluth, Minn.....	4,769 78	
T. M. Pugh, receiver of public moneys, Fargo, Dak.....	63,832 31	
L. D. F. Poore, receiver of public moneys, Watertown, Dak.....	1,849 00	
G. Ritchey, receiver of public moneys, Booneville, Mo.....	8,407 38	
J. F. Rollins, receiver of public moneys, Gainesville, Fla.....	22,751 40	
A. Reed, receiver of public moneys, Walla Walla, Wash.....	12,040 63	
R. G. Stuart, receiver of public moneys, Olympia, Wash.....	12,868 20	
S. W. Sherley, receiver of public moneys, La Marilla, N. Mex.....	1,704 76	
James Stout, receiver of public moneys, Boise City, Idaho.....	974 09	
E. J. Strobach, receiver of public moneys, Montgomery, Ala.....	17,062 98	
H. W. Stone, receiver of public moneys, Benson, Minn.....	9,024 31	
P. C. Stettin, receiver of public moneys, Detroit, Minn.....	41,616 79	
C. H. Smith, receiver of public moneys, Worthington, Minn.....	5,360 94	
W. H. Somers, receiver of public moneys, Beatrice, Nebr.....	1,752 89	
E. N. Sweet, receiver of public moneys, Colfax, Wash.....	12,712 62	
A. A. Tufts, receiver of public moneys, Camden, Ark.....	11,050 00	
S. T. Thomson, receiver of public moneys, Denver, Colo.....	13,611 06	
T. Taffe, receiver of public moneys, North Platte, Nebr.....	12,212 63	
C. N. Thornberry, receiver of public moneys, The Dallas, Oreg.....	11,049 95	
W. H. Tancore, receiver of public moneys, Huntsville, Ala.....	12,522 25	
N. Thatcher, receiver of public moneys, Menasha, Wis.....	1,626 41	
J. Ulrich, receiver of public moneys, La Crosse, Wis.....	1,183 22	
S. C. Wright, receiver of public moneys, Carson City, Nebr.....	1,323 00	
H. M. Waters, receiver of public moneys, Independence, Kans.....	1,970 55	
I. H. Wing, receiver of public moneys, Bayfield, Wis.....	1,166 00	
J. W. Watts, receiver of public moneys, Oregon City, Oreg.....	7,075 36	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.....	6,342 65	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark.....	638 79	
G. W. Watson, receiver of public moneys, Topeka, Kans.....	1,190 50	
J. L. Wilson, receiver of public moneys, Colfax, Wash.....	6,414 73	

FROM MARINE HOSPITAL TAX.

1,107,671 61

W. L. Ashmore, collector, Burlington, N. J.....	568 27	
J. A. P. Allen, collector, New Bedford, Mass.....	1,440 47	
I. S. Adams, collector, Great Egg Harbor, N. J.....	1,620 40	
H. C. Akeley, collector, Michigan, Mich.....	80	
A. J. Biers, collector, New Haven, Conn.....	3,273 46	
J. Brady, jr., collector, Fall River, Mass.....	3,420 49	
D. V. Bell, collector, Detroit, Mich.....	6,457 18	
E. A. Bragdon, collector, York, Me.....	18 32	
W. A. Baldwin, collector, Newark, N. J.....	1,123 65	
A. W. Bash, collector, Puget Sound, Wash.....	4,645 78	
M. R. Barr, collector, Erie, Pa.....	1,612 82	
C. H. Baldwin, collector, Charleston, S. C.....	2,237 78	
G. E. Bowden, collector, Norfolk, Va.....	6,142 82	
A. W. Baird, collector, Boston, Mass.....	13,426 65	
T. J. Babson, collector, Gloucester, Mass.....	762 46	
J. W. Burke, collector, Mobile, Ala.....	3,466 23	
A. S. Badger, collector, New Orleans, La.....	14,747 97	
W. W. Bowers, collector, San Diego, Cal.....	1,957 76	
T. F. Black, collector, Saint Mary's Ga.....	147 66	
T. M. Broadwaters, collector, Vicksburg, Miss.....	454 08	
M. D. Ball, collector, Alaska, Alaska.....	117 67	
J. M. Currie, collector, Saint Mary's, Ga.....	3 87	
J. T. Collins, collector, Brunswick, Ga.....	916 41	
J. Campbell, collector, Omaha, Nebr.....	458 91	
J. H. Cozens, collector, Newport, R. I.....	756 97	
E. J. Costello, collector, Natchez, Miss.....	2 80	
J. Collins, collector, Bristol, R. I.....	189 67	
B. C. Cook, collector, Richmond, Va.....	1,203 16	
D. G. Carr, collector, Petersburg, Va.....	206 87	
W. P. Canaday, collector, Wilmington, N. C.....	1,116 06	
J. F. Dravo, collector, Pittsburgh, Pa.....	5,918 43	
S. R. Davis, collector, Port Jefferson, N. Y.....	503 93	
S. H. Doten, collector, Plymouth, Mass.....	126 64	
A. C. Davis, collector, Beaufort, N. C.....	616 26	
W. H. Daniels, collector, Oswegatchie, N. Y.....	299 07	
S. Dodge, collector, Marblehead, Mass.....	144 00	

Carried forward.....

80,105 77 373,662,449 20

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX.—Continued.

Brought forward	\$80,105 77	\$373,662,449 20
J. Dickson, acting collector, Natchez, Miss.	112 40	
J. H. Elmer, collector, Bridgeton, N. J.	3,211 59	
D. G. Fort, collector, Oswego, N. Y.	186 65	
J. W. Fuller, collector, Miami, Ohio	870 13	
Geo. Frazee, collector, Burlington, Iowa	907 73	
Geo. Fisher, collector, Cairo, Ill.	1,323 03	
H. P. Farrew, collector, Brunswick, Ga.	267 60	
B. Flagler, collector, Niagara, N. Y.	119 37	
J. K. Faulkner, collector, Louisville, Ky.	627 77	
W. R. Finch, collector, La Crosse, Wis.	204 45	
C. A. Gould, collector, Buffalo, N. Y.	4,738 78	
F. B. Goss, collector, Barnstable, Mass.	1,962 84	
J. Gilchrist, collector, Wheeling, W. Va.	3,029 38	
J. H. Gray, collector, Alexandria, Va.	1,008 62	
J. L. Gaston, collector, Chattanooga, Tenn.	364 82	
W. D. Hare, collector, Oregon, Oreg.	50 29	
J. S. Hanover, collector, Fairfield, Conn.	1,618 58	
A. F. Howard, collector, Portsmouth, H. H.	400 99	
W. P. Hiller, collector, Nantucket, Mass.	180 84	
G. W. Howe, collector, Cuyahoga, Ohio.	3,811 06	
C. Harris, collector, Providence, R. I.	2,539 92	
H. F. Heriott, collector, Georgetown, S. C.	690 84	
A. W. Hall, collector, Milwaukee, Wis.	6,148 21	
E. Hopkins, collector, St. John's, Fla.	1,875 60	
G. Hubbard, collector, Stonington, Conn.	83	
G. Holmes, collector, Beaufort, S. C.	503 85	
T. S. Hodson, collector, Eastern Maryland.	5,595 39	
T. A. Henry, collector, Pamlico, N. C.	1,255 81	
J. W. Howell, collector, Fernandina, Fla.	600 40	
J. F. Hartranft, collector, Philadelphia, Pa.	19,724 28	
C. F. Houghton, collector, Perth Amboy, N. J.	3,148 55	
J. D. Hopkins, collector, Frenchman's Bay, Me.	1,367 54	
F. C. Humphrey, collector, Pensacola, Fla.	2,255 18	
W. G. Henderson, collector, Pearl River, Miss.	1,756 43	
J. L. Haynes, collector, Brazos, Tex.	230 94	
I. Hacker, collector, Southern Oregon	233 29	
W. M. Haycock, collector, Passamaquoddy, Me.	466 40	
W. H. Huse, collector, Newburyport, Mass.	215 60	
T. F. House, collector, Saint Augustine, Fla.	14 79	
J. A. Hall, collector, Waldborough, Me.	164 51	
J. Hirst, collector, Saint Mark's, Fla.	135 07	
T. Ireland, collector, Annapolis, Md.	679 20	
T. F. Johnston, collector, Savannah, Ga.	3,279 24	
J. C. Jewell, collector, Evansville, Ind.	1,918 52	
T. B. Johnston, collector, Charleston, S. C.	1,865 00	
S. M. Johnson, collector, Corpus Christi, Tex.	543 44	
J. R. Jolley, collector, Teche, La.	1,005 56	
H. A. Kennedy, collector, Waldborough, Me.	2,646 56	
I. Lord, collector, Saco, Me.	182 97	
William Lowen, collector, Sag Harbor, N. Y.	1,188 07	
J. J. Lamoree, collector, Oswego, N. Y.	789 50	
George Leavitt, collector, Machias, Me.	1,241 48	
C. Lehman, collector, Vicksburg, Miss.	277 46	
D. E. Lyon, collector, Dubuque, Iowa	1,452 89	
L. M. Morrill, collector, Portland, Me.	3,445 34	
D. McLaughlin, collector, Michigan, Mich.	4,726 32	
E. McMurtrie, collector, Minnesota, Minn.	1,905 27	
J. D. Merryman, collector, Oregon, Oreg.	1,301 29	
A. G. Malloy, collector, Galveston, Tex.	2,993 69	
S. Moffit, collector, Champlain, N. Y.	165 66	
J. B. Mitchell, collector, Yorktown, Va.	933 94	
I. H. Moulton, collector, La Crosse, Wis.	605 79	
S. D. Mills, acting collector, Saint Mark's, Fla.	904 47	
E. T. Moore, collector, Patchogue, N. Y.	517 53	
G. W. Mathis, collector, Little Egg Harbor, N. J.	615 39	
E. A. Merritt, late collector, New York, N. Y.	6,131 72	
W. C. Marshall, collector, Belfast, Me.	1,153 43	
D. W. McClurg, collector, Cincinnati, Ohio	8,021 52	
A. J. Murat, collector, Apalachicola, Fla.	737 66	
C. B. Marchant, collector, Edgartown, Mass.	454 06	
N. B. Nutt, collector, Passamaquoddy, Me.	2,140 45	
A. Newburger, collector, Natchez, Miss.	29 10	
E. S. J. Nealley, collector, Bath, Me.	424 74	
C. Y. Osburn, collector, Superior, Mich.	1,011 01	
C. H. Odell, collector, Salem, Mass.	542 26	
A. Putnam, collector, Middletown, Conn.	1,629 63	
J. C. Pool, collector, Sandusky, Ohio	1,031 23	
C. R. Prouty, collector, Salina, Tex.	291 74	
E. J. Pennypacker, collector, Wilmington, N. C.	300 00	
C. E. Robinson, collector, Albemarle, N. C.	1,179 03	
W. H. Robertson, collector, New York, N. Y.	73,406 18	

Carried forward..... 285,974 05 373,662,449 20

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward	\$285,974 05	\$373,662,449 20
J. H. Raymond, acting collector, Bath, Me	752 69	
C. Rude, collector, Sandusky, Ohio	13 13	
S. H. Ritch, collector, Port Jefferson, N. Y.	302 34	
T. O. Shackelford, collector, Louisville, Ky	1,675 05	
J. S. Smith, collector, Bangor, Me	1,540 88	
J. P. Sauborn, collector, Huron, Mich	4,902 32	
W. N. S. Sanders, collector, Albany, N. Y.	4,440 21	
F. N. Shurtleff, collector, Willamette, Oreg	5,493 78	
W. J. Smith, collector, Memphis, Tenn	2,163 83	
W. H. Sargent, collector, Castine, Me	1,180 81	
G. B. Sawyer, collector, Wiscasset, Me	507 05	
W. H. Smith, collector, Chicago, Ill	1,394 46	
G. St. Gem, collector, St. Louis, Mo	10,969 10	
E. L. Sullivan, collector, San Francisco, Cal	34,230 18	
V. Smith, collector, Duluth, Minn	223 80	
G. Stiles, acting collector, Vicksburg, Miss	701 53	
J. Shepard, collector, St. Mary's, Ga	78 21	
R. T. Smith, collector, Mobile, Ala	40	
J. Spalding, collector, Pensacola, Fla	6,159 47	
W. T. Simpson, collector, Genesee, N. Y.	214 50	
S. M. Sawyer, collector, Apalachicola, Fla	220 85	
S. C. Slade, collector, Paso del Norte, Tex	100 62	
L. Thompson, collector, Delaware, Del	2,552 56	
J. Tyler, collector, Buffalo, N. Y.	40	
George Toy, collector, Cherrystone, Va	2,133 59	
J. L. Thomas, jr., collector, Baltimore, Md	13,938 46	
A. Tibbetts, collector, Paso del Norte, Tex	80 41	
J. A. Tibbetts, collector, New London, Conn	2,825 03	
H. N. Trumbull, collector, Stonington, Conn	46 97	
B. Upton, jr., collector, Tappahannock, Va	1,038 63	
F. A. Vaughan, collector, Saluria, Tex	48 13	
William Wells, collector, Vermont, Vt	245 53	
J. H. Wilson, collector, Georgetown, D. C.	1,808 55	
W. Williams, acting collector, Stonington, Conn	917 38	
G. W. Warren, collector, Cape Vincent, N. Y.	399 68	
F. N. Wicker, collector, Key West, Fla	2,154 57	
A. Woolf, collector, Nashville, Tenn	529 98	
D. Wann, collector, Galena, Ill	449 81	
A. A. Warfield, collector, Alexandria, Va	93	
E. H. Webster, collector, Baltimore, Md	9,416 14	
J. W. Wakefield, collector, Bath, Me	975 89	
H. A. Webster, collector, Puget Sound, Wash	844 91	
R. Worthington, collector, Boston, Mass	2,456 78	

406,103 59

FROM LABOR, DRAYAGE, AND STORAGE.

A. W. Baird, collector, Boston, Mass	16,104 30
A. S. Badger, collector, New Orleans, La	700 46
C. H. Baldwin, collector, Charleston, S. C.	292 83
J. W. Burke, collector, Mobile, Ala	270 99
D. V. Bell, collector, Detroit, Mich	1,185 00
J. Campbell, collector, Omaha, Nebr	2 40
J. F. Dravo, collector, Pittsburgh, Pa	83 37
W. H. Daniels, collector, Oswegatchie, N. Y.	79 00
D. G. Fort, collector, Oswego, N. Y.	1,732 50
J. K. Faulkner, collector, Louisville, Ky	39 63
B. Flagler, collector, Niagara, N. Y.	248 00
C. A. Gould, collector, Buffalo, N. Y.	136 87
J. F. Hartman, collector, Philadelphia, Pa	4,502 04
C. Harris, collector, Providence, R. I.	428 75
G. W. Howe, collector, Cuyahoga, Ohio	330 25
J. L. Haynes, collector, Brazos, Tex	4,224 72
T. F. Johnston, collector, Savannah, Ga	103 61
T. B. Johnston, collector, Charleston, S. C.	244 67
J. J. Lamoree, collector, Oswego, N. Y.	834 00
D. W. McClung, collector, Cincinnati, Ohio	2,466 96
L. M. Morrill, collector, Portland, Me	3,469 71
E. McMurtrie, collector, Minnesota, Minn	67 65
E. A. Merritt, late collector, New York, N. Y.	1,383 47
A. G. Malloy, collector, Galveston, Tex	2,237 39
E. S. J. Nealley, collector, Bath, Me	36 00
C. H. Odell, collector, Salem, Mass	5 55
A. Putnam, collector, Middletown, Conn	190 00
W. H. Robertson, collector, New York, N. Y.	17,002 94
J. H. Raymond, acting collector, Bath, Me	66 00
E. L. Sullivan, collector, San Francisco, Cal	1,995 30
V. Smith, collector, Duluth, Minn	727 50
G. St. Gem, collector, Saint Louis, Mo	1,995 03
T. O. Shackelford, collector, Louisville, Ky	216 02
G. B. Sawyer, collector, Wiscasset, Me	57 00

Carried forward

62,472 11 374,068,552 79

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM LABOR, DRAYAGE, AND STORAGE—Continued.

Brought forward.....	\$62,472 11	\$374,068,552 79
J. L. Thomas, jr., collector, Baltimore, Md.....	2,361 30	
J. H. Wilson, collector, Georgetown, D. C.....	39 33	
F. N. Wicker, collector, Key West, Fla.....	90 00	
E. H. Webster, collector, Baltimore, Md.....	900 77	
J. W. Wakefield, collector, Bath, Me.....	94 50	
W. Wells, collector, Vermont, Vt.....	50	
R. Worthington, collector, Boston, Mass.....	1,874 61	

67 833 12

FROM SERVICES OF OFFICERS.

D. V. Bell, collector, Detroit, Mich.....	3,341 12	
M. R. Barr, collector, Erie, Pa.....	17 59	
A. W. Beard, collector, Boston, Mass.....	25,600 72	
F. J. Babson, collector, Gloucester, Mass.....	844 00	
A. A. Burleigh, collector, Aroostook, Me.....	233 70	
J. W. Burke, collector, Mobile, Ala.....	73 27	
A. S. Badger, collector, New Orleans, La.....	6,336 69	
W. W. Bowers, collector, San Diego, Cal.....	1,476 00	
C. H. Baldwin, collector, Charleston, S. C.....	27 00	
A. J. Biers, collector, New Haven, Conn.....	297 25	
W. P. Canaday, collector, Wilmington, N. C.....	543 00	
W. H. Daniels, collector, Oswegatchie, N. Y.....	1,284 64	
A. C. Davis, collector, Beaufort, N. C.....	144 00	
B. Flagler, collector, Niagara, N. Y.....	5,666 34	
F. B. Goss, collector, Barnstable, Mass.....	500 00	
C. A. Gould, collector, Buffalo, N. Y.....	6,153 43	
C. Harris, collector, Providence, R. I.....	730 00	
C. H. Houghton, collector, Perth Amboy, N. J.....	566 00	
J. F. Hartmanft, collector, Philadelphia, Pa.....	14,382 61	0
J. D. Hopkins, collector, Frenchman's Bay, Me.....	450 30	
J. L. Haynes, collector, Brazos, Tex.....	132 50	
G. Holmes, collector, Beaufort, S. C.....	3 00	
W. H. Huse, collector, Newburyport, Mass.....	15 00	
T. F. Johnston, collector, Savannah, Ga.....	253 00	
S. M. Johnson, collector, Corpus Christi, Tex.....	1,900 00	
A. G. Malloy, collector, Galveston, Tex.....	5,460 50	
E. McMurtre, collector, Minnesota, Minn.....	2,689 00	
W. C. Marshall, collector, Belfast, Me.....	250 00	
L. M. Morrill, collector, Portland, Me.....	2,306 00	
E. A. Merritt, late collector, New York, N. Y.....	10,826 00	
C. R. Prouty, collector, Salina, Tex.....	453 00	
W. F. Robertson, collector, New York, N. Y.....	121,301 17	
J. P. Sanborn, collector, Huron, Mich.....	6,425 00	
G. B. Sawyer, collector, Wiscasset, Me.....	51 19	
V. Smith, collector, Duluth, Minn.....	805 88	
W. H. Smith, collector, Chicago, Ill.....	2,750 80	
E. L. Sullivan, collector, San Francisco, Cal.....	19,195 05	
J. Spalding, collector, Pensacola, Fla.....	1,314 12	
W. J. Smith, collector, Memphis, Tenn.....	300 00	
J. L. Thomas, jr., collector, Baltimore, Md.....	10,290 00	
L. Thompson, collector, Wilmington, Del.....	5 00	
W. Wells, collector, Vermont, Vt.....	5,078 12	
F. N. Wicker, collector, Key West, Fla.....	729 00	
E. H. Webster, collector, Baltimore, Md.....	3,839 50	
R. Worthington, collector, Boston, Mass.....	4,798 00	

270,138 38

FROM WEIGHING FEES.

A. W. Beard, collector, Boston, Mass.....	6,122 79	
F. J. Babson, collector, Gloucester, Mass.....	4,716 31	
A. S. Badger, collector, New Orleans, La.....	815 02	
C. H. Baldwin, collector, Charleston, S. C.....	27 01	
A. J. Biers, collector, New Haven, Conn.....	119 93	
W. P. Canaday, collector, Wilmington, N. C.....	14 80	
A. C. Davis, collector, Beaufort, N. C.....	72 03	
J. F. Dravo, collector, Pittsburgh, Pa.....	13 80	
C. A. Gould, collector, Buffalo, N. Y.....	40	
F. B. Goss, collector, Barnstable, Mass.....	13 87	
J. F. Hartmanft, collector, Philadelphia, Pa.....	933 40	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	72 30	
J. L. Haynes, collector, Brazos, Tex.....	148 72	
C. Harris, collector, Providence, R. I.....	6 88	
A. F. Howard, collector, Portsmouth, N. H.....	13 63	
T. B. Johnston, collector, Charleston, S. C.....	23 28	
S. M. Johnson, collector, Corpus Christi, Tex.....	2,000 00	
W. C. Marshall, collector, Belfast, Me.....	111 33	
L. M. Morrill, collector, Portland, Me.....	1,477 24	
A. G. Malloy, collector, Galveston, Tex.....	134 40	
E. McMurtre, collector, Minnesota, Minn.....	5 53	
E. A. Merritt, late collector, New York, N. Y.....	5,067 33	

Carried forward..... 19,909 57 374,406,524 29

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM WEIGHING FEES—Continued.

Brought forward.....	\$19,909 57	\$374,406,524 29
C. R. Prouty, collector, Saluria, Tex.....	8 25	
W. H. Robertson, collector, New York, N. Y.....	25,127 12	
J. H. Raymond, acting collector, Bath, Me.....	39 17	
E. L. Sullivan, collector, San Francisco, Cal.....	2,564 94	
G. B. Sawyer, collector, Wiscasset, Me.....	384 10	
G. St. Gem, collector, Saint Louis, Mo.....	24 01	
W. H. Smith, collector, Chicago, Ill.....	17 41	
S. M. Sawyer, collector, Apalachicola, Fla.....	18 00	
J. Spalding, collector, Pensacola, Fla.....	11 34	
L. Thompson, collector, Delaware, Del.....	35 93	
J. L. Thomas, jr., collector, Baltimore, Md.....	50 07	
E. H. Webster, collector, Baltimore, Md.....	14 67	
R. Worthington, collector, Boston, Mass.....	433 59	

48,638 17

FROM CUSTOMS OFFICERS' FEES.

A. W. Beard, collector, Boston, Mass.....	53,424 34	
A. S. Badger, collector, New Orleans, La.....	13,880 69	
W. W. Bowers, collector, San Diego, Cal.....	833 20	
W. R. Finch, collector, La Crosse, Wis.....	85 40	
J. F. Hartranft, collector, Philadelphia, Pa.....	30,700 19	
E. A. Merritt, collector, New York, N. Y.....	25,623 01	
I. H. Moulton, collector, La Crosse, Wis.....	82 25	
L. M. Morrill, collector, Portland, Me.....	13,712 56	
W. H. Robertson, collector, New York, N. Y.....	276,925 37	
E. L. Sullivan, collector, San Francisco, Cal.....	34,962 18	
J. L. Thomas, jr., collector, Baltimore, Md.....	13,330 78	
A. Tibbetts, collector, Paso del Norte, Tex.....	744 30	
R. Worthington, collector, Boston, Mass.....	7,771 72	
E. H. Webster, collector, Baltimore, Md.....	6,652 70	

480,728 69

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

A. A. Burleigh, collector, Aroostook, Me.....	3,068 72	
A. S. Badger, collector, New Orleans, La.....	2,361 10	
D. V. Bell, collector, Detroit, Mich.....	823 66	
J. W. Burke, collector, Mobile, Ala.....	1,096 19	
A. W. Beard, collector, Boston, Mass.....	2,446 28	
W. W. Bowers, collector, San Diego, Cal.....	32 80	
A. W. Bash, collector, Puget Sound, Wash.....	1,012 40	
C. H. Baldwin, collector, Charleston, S. C.....	15 00	
G. E. Bowden, collector, Norfolk, Va.....	30 00	
F. J. Babson, collector, Gloucester, Mass.....	15 00	
M. D. Ball, collector, Alaska, Alaska.....	286 38	
A. J. Biers, collector, New Haven, Conn.....	214 62	
J. Campbell, collector, Omaha, Nebr.....	8 50	
D. G. Carr, collector, Petersburg, Va.....	5 00	
B. C. Cook, collector, Richmond, Va.....	15 00	
J. T. Collins, collector, Brunswick, Ga.....	30 00	
W. P. Canaday, collector, Wilmington, N. C.....	15 00	
J. F. Dravo, collector, Pittsburgh, Pa.....	250 00	
W. H. Daniels, collector, Oswegatchie, N. Y.....	1,285 17	
B. Flagler, collector, Niagara, N. Y.....	354 96	
H. P. Farrow, collector, Brunswick, Ga.....	23 00	
George Fisher, collector, Cairo, Ill.....	100 00	
D. G. Fort, collector, Oswego, N. Y.....	43 00	
C. A. Gould, collector, Buffalo, N. Y.....	899 15	
F. B. Goss, collector, Barnstable, Mass.....	10 00	
W. G. Henderson, collector, Pearl River, Miss.....	61 87	
G. W. Howe, collector, Cuyahoga, Ohio.....	422 43	
George Holmes, collector, Beaufort, S. C.....	15 00	
J. F. Hartranft, collector, Philadelphia, Pa.....	587 70	
J. Hirst, collector, Saint Mark's, Fla.....	4 00	
F. C. Humphreys, collector, Pensacola, Fla.....	268 44	
J. L. Haynes, collector, Brazos, Tex.....	493 10	
T. A. Henry, collector, Pamlico, N. C.....	25 00	
H. F. Hewett, collector, Georgetown, D. C.....	45 00	
A. W. Hall, collector, Milwaukee, Wis.....	63 78	
A. F. Howard, collector, Portsmouth, N. H.....	380 72	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	860 00	
J. S. Hanover, collector, Fairfield, Conn.....	50 00	
S. M. Johnson, collector, Corpus Christi, Tex.....	1,165 16	
T. F. Johnston, collector, Savannah, Ga.....	822 29	
T. B. Johnston, collector, Charleston, S. C.....	15 00	
P. P. Kidder, collector, Dunkirk, N. Y.....	193 15	
H. A. Kennedy, collector, Waldoborough, Me.....	5 00	
D. E. Lyon, collector, Dubuque, Iowa.....	200 00	
George Leavitt, collector, Machias, Me.....	511 90	
S. D. Mills, acting collector, Saint Mark's, Fla.....	219 35	
S. Moffitt, collector, Champlain, N. Y.....	2,313 29	

Carried forward.....

23,110 11 374,935,891 15

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward.....	\$23, 110 11	\$374, 935, 891 15
E. McMurtrie, collector, Minnesota, Minn.....	408 78	
D. McLaughlin, collector, Michigan, Mich.....	130 00	
D. W. McClung, collector, Cincinnati, Ohio.....	113 00	
J. D. Merryman, collector, Oregon, Oreg.....	71 50	
E. A. Merritt, late collector, New York, N. Y.....	6, 582 17	
L. M. Morrill, collector, Portland, Me.....	469 27	
A. G. Malloy, collector, Galveston, Tex.....	526 34	
N. B. Nutt, collector, Passamaquoddy, Me.....	564 36	
C. Y. Osburn, collector, Superior, Mich.....	323 62	
C. R. Prouty, collector, Saluria, Tex.....	635 50	
W. H. Robertson, collector, New York, N. Y.....	38, 691 47	
J. H. Raymond, acting collector, Bath, Me.....	70 35	
C. E. Robinson, collector, Albemarle, N. C.....	50 50	
E. L. Sullivan, collector, San Francisco, Cal.....	16, 628 05	
W. H. Smith, collector, Chicago, Ill.....	350 12	
J. S. Smith, collector, Bangor, Me.....	3, 834 80	
W. T. Simpson, collector, Genesee, N. Y.....	2, 283 57	
F. N. Shurtleff, collector, Willamette, Oreg.....	1, 855 39	
J. Shepard, collector, Saint Mary's, Ga.....	5 00	
J. Spalding, collector, Pensacola, Fla.....	1, 896 60	
G. St. Gem, collector, Saint Louis, Mo.....	3 75	
G. Stiles, acting collector, Vicksburg, Miss.....	143 20	
J. P. Sanborn, collector, Huron, Mich.....	501 00	
W. N. S. Sanders, collector, Albany, N. Y.....	15 00	
V. Smith, collector, Duluth, Minn.....	63 00	
S. C. Slade, collector, Paso del Norte, Tex.....	1, 257 82	
A. Tibbetts, collector, Paso del Norte, Tex.....	2, 547 69	
J. L. Thomas, jr., collector, Baltimore, Md.....	760 79	
L. Thompson, collector, Delaware, Del.....	10 00	
George Toy, collector, Cherrystone, Va.....	20 00	
F. A. Vaughan, collector, Saluria, Tex.....	30 50	
F. N. Wicker, collector, Key West, Fla.....	99 01	
W. Wells, collector, Vermont, Vt.....	869 33	
J. W. Wakefield, collector, Bath, Me.....	68 00	
E. H. Webster, collector, Baltimore, Md.....	1, 045 81	
J. H. Wilson, collector, Georgetown, D. C.....	10 00	
G. W. Warren, collector, Cape Vincent, N. Y.....	77 60	
R. Worthington, collector, Boston, Mass.....	21 80	

105, 644 80

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

A. R. Ayres, clerk, Wyoming.....	1 00	
W. H. Bradley, clerk, Illinois.....	915 83	
J. L. Beveridge, assistant treasurer, Chicago.....	50 00	
L. T. Baxter, clerk, Tennessee.....	711 08	
A. E. Buck, clerk, Georgia.....	646 78	
W. S. Belville, clerk, New Jersey.....	293 35	
E. T. Bishop, clerk, Colorado.....	274 07	
W. W. Billson, attorney, Minnesota.....	362 56	
D. Beall, clerk, Texas.....	368 15	
W. H. Bliss, clerk, Missouri.....	60 00	
E. Bill, clerk, Ohio.....	334 42	
N. C. Buller, clerk, Indiana.....	610 22	
H. C. Cowles, clerk, North Carolina.....	42 52	
J. W. Chew, clerk, Maryland.....	11 00	
S. J. Clark, clerk, Arkansas.....	47 95	
S. B. Crail, clerk, Kentucky.....	258 83	
G. B. Corkhill, attorney, District of Columbia.....	5 00	
M. B. Converse, clerk, Illinois.....	930 90	
J. W. Dunmick, clerk, Alabama.....	69 85	
A. H. Davis, clerk, Maine.....	47 50	
J. M. Denel, clerk, New York.....	18 62	
J. Devonshire, clerk, Louisiana.....	10 00	
B. W. Etheridge, clerk, Tennessee.....	672 78	
T. J. Edwards, clerk, Nebraska.....	83 88	
R. S. Foster, marshal, Indiana.....	139 80	
A. I. Falls, disbursing clerk.....	25 00	
J. H. Finks, clerk, Texas.....	112 70	
E. D. Franks, clerk, Nebraska.....	31 17	
A. J. Faulke, clerk, Dakota.....	1, 000 00	
G. J. Foster, clerk, Dakota.....	229 00	
R. L. Goodrich, clerk, Arkansas.....	100 95	
N. Goff, jr., clerk, West Virginia.....	138 45	
C. H. Hill, clerk, Massachusetts.....	478 65	
W. C. Howard, clerk, Ohio.....	5, 149 86	
H. M. Hinsdell, clerk, Michigan.....	863 96	
W. H. Hackett, clerk, New Hampshire.....	650 00	
S. Hoffman, clerk, California.....	204 00	
G. R. Hill, clerk, Mississippi.....	943 39	
C. B. Hinsdell, clerk, Michigan.....	69 90	

Carried forward.....

16, 963 62 375, 041, 535 95

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward	\$16,963 62	\$375,041,535 95
M. Hopkins, clerk, Texas	95 45	
T. Hillhouse, assistant treasurer, New York	129 53	
J. A. Jones, clerk, Illinois	147 50	
J. K. Jeffrey, clerk, Wyoming	17 05	
J. N. Kerns, marshal, Pennsylvania	541 60	
E. Kurtz, clerk, Wisconsin	189 00	
M. Key, clerk, Iowa	45 10	
R. H. Lamson, clerk, Kansas	1,937 53	
W. B. Lurty, clerk, Virginia	100 00	
C. S. Lincoln, clerk, Pennsylvania	896 35	
E. O. Locke, clerk, Florida	14 59	
J. M. McKee, clerk, Mississippi	654 10	
S. J. Moore, clerk, Texas	2,174 40	
A. W. McCullough, clerk, Alabama	466 48	
S. C. McCandless, clerk, Pennsylvania	419 87	
J. W. Mildrum, clerk, Wyoming	465 69	
B. B. Murray, marshal, Maine	18 66	
A. Mandell, clerk, Michigan	50 00	
T. P. Martin, clerk, Texas	96 05	
B. H. Miles, Indian agent	31 34	
L. Myers, attorney, Pennsylvania	33 75	
S. W. Marston, late Indian agent	21 25	
E. E. Marvin, clerk, Connecticut	103 02	
A. McGehee, clerk, Mississippi	255 00	
P. Negley, assistant treasurer, Baltimore	30 73	
A. B. Norton, marshal, Texas	300 00	
J. G. Nicolay, marshal supreme court	2 00	
A. W. Poole, clerk, California	147 00	
M. F. Pleasants, clerk, Virginia	91 07	
H. J. Peck, clerk, Wisconsin	10 00	
W. P. Preble, clerk, Maine	487 70	
F. W. Rives, clerk, Virginia	17 00	
J. E. Reid, clerk, North Carolina	29 15	
A. J. Ricks, clerk, Ohio	39 64	
G. C. Rives, clerk, Texas	163 50	
M. J. Riddick, clerk, North Carolina	1,538 15	
W. C. Robards, clerk, Texas	528 25	
W. Robbins, clerk, New York	401 75	
W. A. Spencer, clerk, Minnesota	559 40	
F. M. Stewart, clerk, Wisconsin	1,165 00	
Secretary of the Treasury	892 07	
L. Schmidt, clerk, Missouri	1,169 35	
L. S. B. Sawyer, clerk, California	86 20	
Treasurer United States	87 44	
D. C. Tuttle, late receiver of public moneys, Camden, Ark.	29 00	
N. W. Trimble, clerk, Alabama	131 10	
United States courts	355 06	
J. K. Valentine, clerk, Pennsylvania	15 68	
S. L. Woodford, clerk, New York	12 12	
J. C. Wilson, clerk, Kansas	267 00	
M. A. Williams, late collector internal revenue, Florida	38 01	
S. Wheeler, clerk, Arkansas	1,553 75	
F. A. Woolley, clerk, Louisiana	36 30	
F. J. Washabough, clerk, Dakota	126 00	
W. P. Ward, clerk, Georgia	202 54	

36,370 19

FROM EMOLUMENT FEES—CUSTOMS.

H. C. Akeley, collector, Michigan, Mich.	113 82
F. J. Babson, collector, Gloucester, Mass.	1,936 74
G. E. Bowden, collector, Norfolk, Va.	1,118 17
J. W. Burke, collector, Mobile, Ala.	1,612 61
H. L. Brown, collector, Erie, Pa.	44 40
C. H. Baldwin, collector, Charleston, S. C.	482 80
A. A. Burleigh, collector, Aroostook, Me.	144 14
D. V. Bell, collector, Detroit, Mich.	23,179 81
T. A. Cummings, collector, Montana, and Idaho	2 42
W. P. Canaday, collector, Wilmington, N. C.	2,886 79
J. Dickson, acting collector, Natchez, Miss.	21 00
W. H. Daniels, collector, Oswegatchie, N. Y.	1,757 70
D. G. Fort, collector, Oswego, N. Y.	23,085 20
B. Flagler, collector, Niagara, N. Y.	20,323 49
J. W. Fuller, collector, Miami, Ohio	353 48
C. A. Gould, collector, Buffalo, N. Y.	1,157 03
J. L. Haynes, collector, Brazos, Tex.	1,962 46
W. S. Havens, collector, Sag Harbor, N. Y.	5 87
George Hubbard, collector, Stonington, Conn.	265 25
George Holmes, collector, Beaufort, S. C.	3,798 34
G. W. Howe, collector, Cuyahoga, Ohio	1,570 15
F. C. Humphreys, collector, Pensacola, Fla.	1,051 01

Carried forward

91,872 68 375,077,906 14

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM EMOLUMENT FEES—CUSTOMS—Continued.

Brought forward.....	\$91,872 68	\$375,677,906 14
A. W. Hall, collector, Milwaukee, Wis.....	968 43	
S. M. Johnson, collector, Corpus Christi, Tex.....	1,722 00	
T. F. Johnston, collector, Savannah, Ga.....	136 87	
J. J. Lamoree, collector, Oswego, N. Y.....	31 00	
A. G. Malloy, collector, Galveston, Tex.....	2,321 66	
S. D. Mills, acting collector, Saint Mark's, Fla.....	842 19	
D. McLaughlin, collector, Michigan, Mich.....	10,050 26	
E. McMurtrie, collector, Minnesota, Minn.....	2,376 38	
D. W. McClung, collector, Cincinnati, Ohio.....	610 75	
S. Moffitt, collector, Champlain, N. Y.....	12,144 00	
R. V. Montague, collector, Mobile, Ala.....	24 09	
E. S. J. Nealley, collector, Bath, Me.....	1,687 42	
C. Northrop, collector, New Haven, Conn.....	1,235 38	
N. B. Nutt, collector, Passamaquoddy, Me.....	3,515 40	
C. Y. Osburn, collector, Superior, Mich.....	1,148 44	
J. M. J. Parker, late collector, New Orleans, La.....	1,465 82	
J. G. Pool, collector, Sandusky, Ohio.....	249 87	
J. H. Raymond, acting collector, Bath, Me.....	1,399 49	
J. S. Ratan, collector, Pittsburgh, Pa.....	6,057 50	
W. H. Smith, collector, Chicago, Ill.....	62,473 24	
G. Stiles, acting collector, Vicksburg, Miss.....	61 65	
J. Spalding, collector, Pensacola, Fla.....	25,000 00	
F. N. Shurtleff, collector, Willamette, Oreg.....	7,467 66	
G. St. Gem, collector, Saint Louis, Mo.....	50,112 10	
W. T. Simpson, collector, Genesee, N. Y.....	874 71	
R. H. Stephenson, collector, Cincinnati, Ohio.....	16,548 27	
J. P. Sanborn, collector, Huron, Mich.....	16,841 30	
W. N. S. Sanders, collector, Albany, N. Y.....	910 25	
V. Smith, collector, Duluth, Minn.....	98 07	
J. Tyler, collector, Buffalo, N. Y.....	27,782 85	
J. A. Tibbetts, collector, New London, Conn.....	251 27	
A. Vandine, collector, Aroostook, Me.....	55 68	
W. Williams, acting collector, Stonington, Conn.....	462 76	
H. A. Webster, collector, Puget Sound, Wash.....	166 84	
W. Wells, collector, Vermont, Vt.....	31,856 44	

368,822 74

FROM EMOLUMENT FEES—JUDICIARY.

T. Ambrose, clerk, Ohio.....	15,000 00	
C. C. Allen, marshal, Missouri.....	97 15	
S. Bell, clerk, Pennsylvania.....	533 04	
W. H. Bradley, clerk, Illinois.....	2,215 76	
J. W. Chapman, marshal, Iowa.....	1,307 40	
J. M. Denel, clerk, New York.....	2,469 61	
H. D. Gamble, clerk, Pennsylvania.....	171 80	
S. H. Lyman, clerk, New York.....	2,372 32	
C. S. Lincoln, clerk, Pennsylvania.....	847 05	
R. Mallory, attorney, Oregon.....	221 62	
S. C. McCandless, clerk, Pennsylvania.....	13 18	
A. W. Poole, marshal, California.....	48 17	
A. J. Ricks, clerk, Ohio.....	17 69	

25,315 39

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY.

Treasury Department.....	42,306 89	
War Department:		
Quartermaster's.....	209,801 35	
Ordnance.....	2,599 60	
Medical.....	2,171 20	
Adjutant-General.....	13 80	
Signal.....	5 25	
Engineer's.....	3,120 46	
Military Academy.....	153 81	
Military Prison.....	5 70	
Navy Department:		
Yards and Docks.....	533 50	
Provisions and Clothing.....	9,831 47	
Equipment and Recruiting.....	12,633 63	
Mafine.....	1,409 30	
Navy Department, civil.....	103 25	
Steam Engineering.....	688 78	
Ordnance.....	28 93	
Construction and Repair.....	443 02	
Medicine and Surgery.....	3 85	
Navigation.....	44 74	
Interior Department:		
Indians.....	3,244 16	
Land.....	12,442 22	
Census.....	15 50	
Pensions.....	928 41	
Pensions.....	86 45	

Carried forward.....

301,315 27 375,472,044 27

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY—Continued.

Brought forward.....	\$301,315 27	\$375,472,044 27
Miscellaneous:		
Public Printer.....	4,636 54	
Department of State.....	2,874 40	
Department of Justice.....	749 01	
Department of Agriculture.....	408 16	
House of Representatives.....	3,202 20	
Executive Mansion.....	2,300 00	
Library of Congress.....	74 33	
		314,959 85
Direct tax.....		160,141 69
Central Pacific Railroad Company.....	37,440 72	
Union Pacific Railroad Company.....	19,116 63	
Kansas Pacific Railway Company.....	160,014 89	
Sioux City Pacific Railroad Company.....	16,286 85	
Central Branch Union Pacific Railroad Company.....	31,124 47	
Sinking fund Union Pacific Railroad Company.....	331,561 78	
Sinking fund Central Pacific Railroad Company.....	464,709 64	
Reimbursement of interest on bonds issued to Union Pacific Railroad Company.....	298,542 41	
Reimbursement of interest on bonds issued to Central Pacific Railroad Company.....	278,028 40	
		1,636,825 79
United States notes.....	79,520,424 00	
Silver certificates.....	24,300,000 00	
Certificates of deposit.....	16,900,000 00	
Funded loan of 1907.....	225,300 00	
		120,945,724 00
Interest, &c., on Indian trust fund sales.....	81,561 34	
Indian trust fund.....	5,705,243 22	
Proceeds of Cherokee Indian lands.....	30,525 22	
Proceeds of Cherokee school lands.....	208 93	
Proceeds of Kansas Indian lands.....	76,745 85	
Proceeds of Otoe and Missourias Indian lands.....	97,641 66	
Proceeds of Sac and Fox of Missouri Indian lands.....	3,401 51	
Proceeds of Osage ceded lands.....	7,652 55	
Proceeds of Osage Indian lands.....	152,909 23	
Proceeds of Pawnee Indian lands.....	195,969 31	
Proceeds of Sioux Indian reservation in Minnesota and Dakota.....	92,241 16	
Reimbursement to United States to meet interest on non-paying trust fund stocks.....	17,407 36	
Reimbursement to United States to pay Osage Indians.....	70,096 12	
Reimbursement to United States for amount twice credited to Osage Indians.....	22,425 48	
Reimbursement to United States for Kansas Indians.....	138,556 37	
Interest on deferred payments, sales of Indian lands.....	4,166 54	
Absentee Shawnee Indian lands.....	300 00	
Interest on annuities Osage Indian lands.....	150,428 50	
Choctaw Orphan Reservation.....	482 88	
		6,848,053 23
Relief of sick, disabled, and destitute seamen.....		2,112 10
Revenues, District of Columbia:		
General fund.....	1,586,325 33	
Water fund.....	115,007 44	
Redemption tax-lieu certificates.....	1,008 38	
Washington redemption fund.....	473 88	
Special tax fund.....	12,128 93	
Pennsylvania avenue paving certificates.....	230 95	
Surplus fund.....	1 50	
		1,715,176 41
Insurance on Jefferson school building, District of Columbia.....		48,664 21
Sales of ordnance materials, War Department.....	223,283 81	
Sales of powder and projectiles, War Department.....	113,507 46	
Sales of small-arms, Navy Department.....	2,277 60	
		339,068 87
Deposits by individuals for expenses of survey of public lands.....		2,052,306 36
Mileage of examiners.....		1,542 10
Tax on circulation of national banks.....		8,956,794 45
Fees on letters patent.....		917,897 14
Tax on seal-skins.....		316,885 75
Profits on coinage.....	414,680 24	
Profits on standard silver dollars.....	3,656,374 76	
Reductions on bullion deposits.....	41,379 08	
Assays and chemical examination of ores.....	4,259 65	
		4,116,693 73
Depredations on public lands.....		38,583 27
Water and ground rent, Hot Springs, Ark.....	3,468 45	
Hot Springs reservation lands, Ark.....	33,855 25	
		37,323 70
Carried forward.....		523,920,796 92

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY—Continued.

Brought forward.....	\$523,920,796 92
Reimbursements to United States by national bank redemption agency, salaries office of Treasurer, 1881.....	\$36,339 00
Reimbursements to United States by national bank redemption agency, salaries office of Treasurer, 1882.....	53,412 06
Reimbursements to United States by national bank redemption agency, salaries office of Comptroller of the Currency, 1881.....	8,335 80
Reimbursements to United States by national bank redemption agency, salaries office of Comptroller of the Currency, 1882.....	12,436 50
Contingent expenses, office of treasurer, North Carolina.....	36,647 40
	<hr/>
Assessment upon owners for deaths on shipboard.....	147,170 7
Trust fund interest for support of free schools in South Carolina.....	370 00
Conscience fund.....	2,888 50
Passport fees.....	7,888 49
Copying fees, General Land Office.....	20,115 00
Copyright fees.....	8,247 90
Miscellaneous items.....	15,753 04
Sales of products in experiments in manufacture of sugar.....	8,078 98
Rent of public buildings.....	789 85
Two or more police station-houses, Washington, D. C.....	24,806 09
Interest on debts due the United States.....	45,929 44
Forfeitures by contractors.....	4,445 57
Sale of captured Indian ponies.....	91 13
Sale of property acquired under internal revenue laws.....	770 50
Rent of property acquired under internal revenue laws.....	15,156 03
Premium on transfer drafts.....	485 00
Cost of printing records of Supreme Court cases.....	3,018 75
Fees under national health laws.....	11,487 90
Interest on Nashville and Chattanooga Railroad bonds.....	1,647 68
Premium on exchange and interest on deposits with Seligman Bros., London.....	20,000 00
Wrecked and abandoned property.....	37,772 99
Rebate of interest.....	130 00
Navy pension fund.....	1 17
Payment by East Tennessee, Virginia and Georgia Railroad Company.....	691 71
Interest on bonds of East Tennessee, Virginia and Georgia Railroad Company.....	95,000 00
Interest on bonds of Nashville and Decatur Railroad Company.....	7,600 00
Sale of lands taken in payment of indebtedness of Benjamin Bond, late marshal southern district Illinois.....	3,200 00
Sale of part of Fort Gratiot military reservation for city of Port Huron, Mich.....	580 00
Sale of part of Alleghany arsenal grounds.....	19,966 31
Moneys received from Government of Mexico in payment of claim of Samuel A. Belden & Co.....	10,000 00
Proceeds of captured and abandoned property.....	2,610 82
Proceeds of property devised to the United States by John Gardner, deceased.....	2,428 75
Proceeds of town lots, Sault Ste. Marie, Mich.....	384 65
Proceeds of certain real estate at Vincennes, Ind.....	75 00
Earnings of military prison at Fort Leavenworth, Kans.....	16,357 83
High-school building, Washington, D. C.....	6,730 42
New engine-house for engine No. 5, Washington, D. C.....	7,452 00
	<hr/>
	105 00
	<hr/>
	524,470,974 28
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STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED CARRIED to the SURPLUS FUND during the fiscal year ending June 30, 1882, together the next annual statement.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL.				
Salaries and mileage of Senators.....	1882	21	385	
Do	1881			
Do	1880			\$5,069 60
Salaries of officers and employes of Senate	1882	{ 21	385	}
Do	1881	22	11	
Do	1880			
Contingent expenses of Senate:				
Clerks to committees, and pages.....	1882	21	387	
Do	1881			1,874 26
Do	1880			2,776 00
Stationery and newspapers.....	1882	21	387	
Horses and wagons.....	1882	21	387	
Fuel for heating-apparatus	1882	21	387	
Do	1880			658 92
Furniture and repairs	1882	{ 21	387	}
Do		22	11	
Do		21	387	
Pay of folders	1882	22	11	
Do	1881			
Do	1880			407 83
Do	1879			148 00
Materials for folding	1882	21	387	
Packing-boxes	1882	21	387	
Expenses of special and select committees	1882	21	387	
Miscellaneous items	1882	{ 21	387	}
Do		22	11	
Do	1881			
Do	1880			4,750 18
Salaries of Capitol police	1882	21	387	
Do	1880			4 97
Contingent fund, Capitol police.....	1882	21	387	
Do	1881			
Do	1880			60
Reporting proceedings and debates.....	1882	21	387	
Expenses of preparing and compiling Congressional Directory	1882	21	387	
Postage	1882	21	387	
Cartage	1880			1 85
Investigating epidemic diseases				14,687 75
Expenses of funeral of President Garfield and Senator Burnside				
Salaries and mileage of members House of Representatives.....	1882	21	387	
Do	1881			146,313 88
Do	1880			182 00
Salaries of officers and employes House of Representatives.....	1882	{ 21	387	}
Do		22	12	
Do	1881			
Do	1880			1,314 66
One month's pay to discharged employes House of Representatives	1880			1,724 06
Contingent expenses of House of Representatives:				
Clerks to committees	1882	21	389	
Do	1881			905 46
Do	1880			4,038 00
Pages	1882	21	390	
Do	1881			10 20
Do	1880			972 51
Pay of folders	1882	21	389	
Do	1881			
Do	1880			11 69
Materials for folding	1882	21	389	
Do	1881			
Do	1880			1,045 83
Stationery and newspapers.....	1882	21	389	
Do	1881			659 85
Do	1880			36 21
Do	1879*			
Fuel for heating-apparatus	1882	21	389	
Do	1881			
Do	1880			2,754 79
Carried forward				194,225 64

* And prior years.

June 30, 1881, and of the APPROPRIATIONS, EXPENDITURES, and the AMOUNTS with the UNEXPENDED BALANCES on June 30, 1882, which are to be accounted for in

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$413,000 00	\$73,143 49	\$486,143 49	\$486,143 49		
	7,531 41	7,531 41	3,618 12		\$3,913 29
		5,069 60		\$5,069 60	
208,461 26	21,394 58	229,846 84	226,494 16		3,351 68
		1,937 48			1,937 48
		1,339 06		1,339 06	
39,184 50	3,315 00	42,499 50	42,499 50		
		1,874 26			1,874 26
		2,776 00		2,776 00	
14,500 00	868 87	15,368 87	15,368 87		
3,800 00	179 55	3,979 55	3,979 55		
7,000 00	560 00	7,560 00	7,560 00		
		658 92		658 92	
15,000 00		15,000 00	15,000 00		
7,175 00	2,223 90	9,398 90	9,308 90		90 00
	577 87	577 87			577 87
		407 83		407 83	
		148 00		148 00	
4,000 00	967 25	4,967 25	4,967 25		
760 00	37 14	797 14	797 14		
40,000 00	3,655 85	43,655 85	21,000 00		22,655 85
26,331 20	1,324 83	27,656 03	27,656 03		
	1,990 83	1,990 83			1,990 83
17,750 00		4,750 18		4,750 18	
		17,750 00	17,747 50		2 50
		4 97		4 97	
50 00		50 00	20 00		30 00
	34 50	34 50			34 50
		60		60	
25,000 00		25,000 00	25,000 00		
1,200 00		1,200 00	1,200 00		
300 00		300 00	800 00		
		1 85		1 85	
		14,687 75			14,687 75
6,000 00		6,000 00	6,000 00		
1,630,000 00	620 60	1,630,620 60	1,562,211 07		68,409 53
		146,313 88	181,276 06		16,037 82
		182 00		182 00	
250,378 40		250,378 40	249,255 44		1,122 96
		1,314 66	314 51		1,000 15
		1,724 06		1,724 06	
19,960 93		19,960 93	19,960 93		
39,936 00		39,936 00	36,290 00		3,646 00
		905 46			905 46
		4,038 00		4,038 00	
15,580 00		15,580 00	15,580 00		
		10 20			10 20
		972 51		972 51	
28,800 00		28,800 00	28,763 99		36 01
	5 15	5 15			5 15
		11 69		11 69	
16,000 00		16,000 00	16,000 00		
	314 47	314 47			314 47
		1,645 83		1,645 83	
43,750 00	121 08	43,871 08	43,704 82		166 26
	1,389 94	2,040 79	48 39		1,561 40
		36 21	14 00		
	1,172 08	1,172 08		22 21	
7,000 00		7,000 00	7,000 00	1,172 08	
	98 65	98 65	50 91		47 74
		2,754 79		2,754 79	
2,880,907 20	121,527 04	3,196,659 97	3,025,570 63	27,680 18	143,409 16

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$194, 225 64
Contingent expenses of House of Representatives:				
Furniture and repairs	1882	{ 21	389	
Do	1881	{ 22	12	
Horses and wagons	1882	21	389	
Packing-boxes	1882	21	389	
Cartage	1882	21	389	
Do	1881			
Do	1880			90 00
Miscellaneous items	1882	21	389	
Do	1881			
Do	1880			23, 207 66
Salaries of Capitol police	1882	21	387	
Do	1881			03
Do	1880			45 80
Contingent fund, Capitol police	1882	21	387	
Do	1881			50 00
Postage	1882	21	389	
Cleaning Statuary Hall, House of Representatives		21	389	
Investigation of epidemic diseases, House of Representatives				17, 006 93
Salaries, office of Public Printer	1882	21	390	
Contingent expenses, office of Public Printer	1882	21	390	
Do	1881			50 00
Do	1880			366 56
Public printing and binding	1882	{ 21	455	
Do		{ 22	8, 380	
Do	1881			46, 163 58
Do	1880			38, 033 27
Do	1878			2, 462 13
Hayden's Atlas of Colorado		21	517	
Printing and binding third volume of catalogue, library of Surgeon-General's Office		21	447	
Printing and binding first and second volumes of catalogue, library of Surgeon-General's Office				13, 173 73
Printing report of Committee on Transportation Route to the Seaboard		21	455	
Telephone connection between the Capitol and Government Printing Office	1881			100 00
Salaries, Library of Congress	1882	21	390	
Do	1881			6, 840 00
Do	1880			
Do	1879*			
Increase of Library of Congress	1882	21	390	
Do	1881			
Do	1880			
Do	1879*			
Contingent expenses of Library of Congress	1882	21	390	
Do	1881			500 00
Do	1880			
Do	1879*			
Works of art for the Capitol		21	449	
Joint Select Committee to provide additional accommodations for Library of Congress		22	9	
Furniture for Library of Congress	1881			500 00
Portraits of Presidents				
Salaries, Botanic Garden	1882	21	390	
Do	1881			1, 500 00
Do	1880			9 00
Do	1879*			
Improving Botanic Garden	1882	21	390	
Do	1880			
Do	1879*			
Improving buildings of Botanic Garden	1882	21	449	
Salaries of Judges of Court of Claims	1882	21	413	
Do	1881			1, 017 97
Reporting decisions of Court of Claims	1882	21	413	
Contingent expenses of Court of Claims	1881	21	413	
Payment of judgments of Court of Claims		22	8	290, 695 85
Salaries of Southern Claims Commission	1881			100 00
Do	1879			1, 777 74
Celebration of the centennial anniversary of the battle of Yorktown, Va.				16, 128 50
Salary of the President	1882	21	390	
Carried forward				654, 044 39

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$2,880,907 29	\$121,527 04	\$3,196,659 97	\$3,025,570 63	\$27,680 18	\$143,409 16
15,000 00	45 72	15,045 72	15,000 00		45 72
	279 80	279 80			279 80
5,000 00		5,000 00	5,000 00		
2,700 00		2,700 00	2,700 00		
600 00		600 00	600 00		
	1 75	1 75			1 75
		90 00		90 00	
50,000 00		50,000 00	50,000 00		
	6,848 36	6,848 36			6,848 36
	1,583 40	24,791 06		24,791 06	
17,750 00		17,750 00	17,749 78		22
		03			03
		45 80		45 80	
50 00		50 00			50 00
		50 00			50 00
550 00		550 00	550 00		
720 00	20 00	740 00	740 00		
		17,006 93			17,006 93
13,600 00		13,600 00	13,600 00		
2,500 00	92 74	2,592 74	2,500 00		92 74
		50 00	50 00		
		366 56		366 56	
2,565,000 00	157,277 18	2,722,277 18	2,513,469 54		208,807 64
	43,786 96	89,950 54	66,512 61		23,437 93
		38,033 27		38,033 27	
		2,462 13	2,107 28		354 85
10,500 00		10,500 00	10,500 00		
10,000 00		10,000 00			10,000 00
		13,173 73	10,544 78		2,628 95
4,000 00	5 60	4,005 60	2,884 82		1,120 78
		100 00	68 75		31 25
36,840 00		36,840 00	31,500 00		5,340 00
	5 79	6,845 79	6,840 00		5 79
	3 39	3 39		3 39	
	09	09		09	
13,000 00	4,015 25	17,015 25	17,015 25		
	3,093 41	3,093 41	3,093 41		
	246 59	246 59	246 59		
	109 54	109 54		109 54	
1,500 00	220 48	1,720 48	1,720 48		
	346 09	846 09	346 09		500 00
	196 40	196 40	196 40		
	204 75	204 75		204 75	
10,000 00	5,079 28	15,079 28	15,079 28		
5,000 00	2,806 24	7,806 24	2,806 24		5,000 00
	1,117 25	1,617 25	1,117 25		500 00
	569 00	569 00	569 00		
11,700 00	4,412 33	16,112 33	16,112 33		
	16	1,506 16			1,500 16
		9 00		9 00	
	5 22	5 22		5 22	
5,000 00	2,966 10	7,966 10	7,966 10		
	2 18	2 18		2 18	
	02	02		02	
7,287 60	2,064 31	9,351 91	9,351 91		
29,840 00		29,840 00	27,590 00		2,250 00
		1,017 97	87 50		930 47
1,000 00		1,000 00	1,000 00		
3,000 00		3,000 00	3,000 00		
310,000 00		600,695 85	596,051 31		4,644 54
		100 00	100 00		
		1,777 74		1,777 74	
		16,128 50	16,128 50		
50,000 00		50,000 00	50,000 00		
6,063,044 89	358,932 49	7,076,031 79	6,548,065 83	93,118 80	434,837 07

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$654,044 39
Salary of the Vice-President	1882	21	290	
Salaries of the Executive office	1882	21	390	
Do	1880			119 20
Contingent expenses of Executive office	1882	{ 21	391	}
Do	1881	{ 22	13	
Do	1880			1 46
Promoting the efficiency of the civil service	1882	21	455	
Salaries, Department of State	1882	21	391	
Do	1881			5,238 42
Do	1880			376 44
Proof-reading, Department of State	1882	21	391	
Do	1881			
Do	1880			412 00
Stationery, furniture, &c., Department of State	1882	21	391	
Do	1880			804 15
Books and maps, Department of State	1882	21	391	
Do	1881			22 90
Do	1880			20
Contingent expenses, Department of State	1882	21	391	
Do	1881			
Do	1880			1,173 94
Do	1879*			
Rent of stable and wagon sheds, Department of State	1882	21	391	
Do	1881			250 00
Lithographing, Department of State	1882	21	391	
Editing, &c., Revised and Annual Statutes	1882	22	391	
Do	1880			5,000 00
Postage, Department of State	1882	21	297	
Do	1880			5,000 00
Publication of a supplement to the Revised Statutes of the United States				5,000 00
Cummings's edition of Hickey's Constitution of the United States				80
Monument to mark the birthplace of George Washington				29,950 00
Observance of the centennial anniversary, &c., Yorktown, Va.				20,000 00
Salaries office of Secretary of Treasury	1882	21	391	
Do	1880			106 83
Salaries office of Secretary of Treasury (Loans and Currency)	1880			31 00
Salaries office of Supervising Architect	1882	21	392	
Do	1880			32
Salaries office of First Comptroller	1882	21	392	
Do	1881			
Do	1880			84
Salaries office of Second Comptroller	1882	21	392	
Do	1881			
Do	1880			1 10
Salaries office of Commissioner of Customs	1882	21	392	
Do	1881			
Do	1880			48
Salaries office of First Auditor	1882	21	392	
Do	1881			
Do	1880			54
Salaries office of Second Auditor	1882	21	393	
Do	1881			
Do	1880			29 47
Salaries office of Third Auditor	1882	21	393	
Do	1881			
Do	1880			25
Salaries office of Fourth Auditor	1882	21	393	
Do	1881			
Salaries office of Fifth Auditor	1882	21	393	
Do	1881			
Do	1880			1 77
Salaries office of Sixth Auditor	1882	21	393	
Do	1881			
Do	1880			4 10
Salaries office of Treasurer	1882	21	393	
Do	1881			
Do	1880			11 07
Salaries office of Treasurer (national currency reimbursable)	1882	21	394	
Carried forward				727,581 67

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.-Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$6,063,044 89	\$358,932 42	\$7,076,021 70	\$6,548,065 83	\$98,118 80	\$434,837 07
8,000 00		8,000 00	3,937 49		4,062 51
32,864 00		32,864 00	32,864 00		
		119 20		119 20	
10,000 00		10,000 00	10,000 00		
	12 45	12 45			12 45
		1 46		1 46	
15,000 00		15,000 00			15,000 00
122,440 00		122,440 00	122,440 00		
	820 75	6,059 17	288 50		5,770 67
		376 44		376 44	
2,000 00		2,000 00	2,000 00		
	289 20	289 20			289 20
		412 00		412 00	
5,000 00		5,000 00	5,000 00		
		804 15		804 15	
3,000 00		3,000 00	3,000 00		
		22 90			22 90
	11 51	11 71		11 71	
11,200 00		11,200 00	11,200 00		
	1 90	1 90			1 90
	20	1,174 14		1,174 14	
	11 20	11 20		11 20	
600 00		600 00	600 00		
		250 00		250 00	
1,200 00		1,200 00	1,200 00		
4,000 00		4,000 00	4,000 00		
		5,000 00		5,000 00	
2,500 00		2,500 00			2,500 00
		5,000 00	88 00		4,912 00
		5,000 00	5,000 00		
		80		80	
		29,950 00	1,525 00		28,425 00
	132 15	20,132 15	20,132 15		
391,460 00		391,460 00	391,460 00		
		106 83		106 83	
		31 00		31 00	
19,420 00	80 00	19,500 00	19,500 00		
		32		32	
76,500 00	207 84	76,707 84	76,500 00		207 84
	48 59	48 59			48 59
		84		84	
98,320 00	186 05	98,506 05	98,320 00		186 05
	44 37	44 37			44 37
		1 10		1 10	
49,630 00	10 23	49,640 23	49,630 00		10 23
	24 16	24 16			24 16
		48		48	
84,310 00	230 02	84,540 02	84,310 00		230 02
	84	84			84
		54		54	
219,370 00		219,370 00	219,370 00		
	212 89	212 89			212 89
		29 47		29 47	
204,570 00	592 39	205,162 39	204,570 00		592 39
	29 67	29 67			29 67
		25		25	
69,390 00	52	69,390 52	69,390 00		52
	20 94	20 94			20 94
40,450 00	6 21	40,456 21	40,450 00		6 21
	10 50	10 50			10 50
		1 77		1 77	
359,110 00		359,110 00	359,110 00		
	55 85	55 85			55 85
		4 10		4 10	
273,600 00	319 54	273,919 54	273,600 00		319 54
	87 00	87 00			87 00
		11 07		11 07	
72,780 00	1,827 94	74,607 94	72,780 00		1,827 94
8,239,758 89	364,207 33	9,331,547 89	8,730,580 97	101,217 67	499,749 25

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$727,581 67
Salaries office of Treasurer (national currency reimbursable).....	1881			
Do	1880			19,439 12
Salaries office of Register	1882	21	394	
Do	1881			
Do	1880			20
Salaries office of Register (Loans).....	1880			1 73
Salaries office of Comptroller of the Currency	1882	21	394	
Do	1881			
Do	1880			59
Salaries of office Comptroller of the Currency (national currency reimbursable).....	1882	21	394	
Do	1881			
Do	1880			14 80
Salaries office of Light-House Board	1882	21	394	
Do	1880			60
Salaries office of Commissioner of Internal Revenue	1882	21	395	
Do	1881			
Do	1880			9 07
Salaries office of Bureau of Statistics	1882	21	394	
Do	1881			
Do	1880			3 44
Salaries office of Life-Saving Service	1882	21	395	
Contingent expenses of Treasury Department, stationery	1882	21	395	
Do	1881			3,100 72
Do	1880			396 93
Postage to Postal Union countries, Treasury Department.....	1882	21	395	
Do	1881			20 00
Postage-stamps, executive departments.....	1879			729 06
Do	1880			
Contingent expenses of Treasury Department, binding, newspapers, &c.	1882	21	395	
Do	1880			
Contingent expenses of Treasury Department, investigation accounts and traveling expenses	1882	21	395	
Do	1881			
Do	1880			33 83
Contingent expenses Treasury Department, freights, telegrams, &c.	1882	21	395	
Do	1881			
Do	1880			50
Contingent expenses of Treasury Department, rent	1882	21	395	
Contingent expenses of Treasury Department, horses and wagons.....	1882	21	395	
Do	1879			
Contingent expenses of Treasury Department, ice	1882	21	396	
Do	1880			502 00
Contingent expenses of Treasury Department, gas, &c.	1882	21	390	
Do	1881			
Do	1880			110 00
Contingent expenses of Treasury Department, fuel, &c.	1882	21	396	
Do	1881			
Contingent expenses of Treasury Department, carpets and repairs	1882	21	396	
Contingent expenses of Treasury Department, furniture, &c.	1882	21	396	
Do	1881			
Contingent expenses of Treasury Department, miscellaneous items.....	1882	21	396	
Do	1881			
Do	1880			
Expenses of the national currency	1882	21	440	
Do	1881			7,265 14
Do	1880			7,331 99
Distinctive paper for United States securities.....	1882	21, 22	440, 46	
Selection of distinctive paper for United States securities.....	1882	21	398	321 00
Redemption of worn and mutilated United States notes	1882	21	398	
Transportation of silver coin	1881			20,000 00
Do	1882			
Examination of national banks and bank plates	1882	21	394	
Do	1881			1,439 76
Do	1880			1,191 23
Collecting statistics relating to commerce.....	1882	21	394	
Do	1880			1 07
Carried forward				789,494 45

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$8,239,758 89	\$364,207 33 1,233 08	\$9,381,547 89 1,233 08 19,439 12	\$8,730,580 97	\$101,217 67	\$499,749 25 1,233 08
188,110 00	93 29	188,110 00 93 29	188,110 00	19,439 12	93 29
101,400 00	25 52 16 36	101,425 52 16 36 59	101,400 00 4 00	20 1 73 59	25 52 12 36
16,820 00	178 50 74 20	16,998 50 74 20 14 80	16,820 00	14 80	178 50 74 20
16,480 00	179 15	16,659 15 60	16,480 00	60	179 15
253,330 00	283 00 72 00	253,613 00 72 00 9 07	253,330 00	9 07	283 00 72 00
43,760 00	56 87 5 51	43,816 87 5 51 3 44	43,760 00	3 44	56 87 5 51
23,480 00	43,220 03	23,480 00	23,480 00		
40,000 00	1,747 11 5 70	83,220 03 4,847 83 402 63	69,559 44 3,255 04		13,660 59 1,592 79
2,000 00		2,000 00 20 00 729 06	780 00	402 63 729 06	1,220 00 20 00
10,000 00	37 80 2 00	10,037 80 2 00	10,037 80	2 00	
2,500 00	500 00	2,500 00 500 00 33 83	2,500 00	33 83	500 00
4,000 00	19 30 99 50	4,019 30 99 50 50	4,000 00 99 50	50	19 30
7,800 00		7,800 00	7,800 00		
6,000 00	41 75	6,000 00 41 75	6,000 00	41 75	
17,500 00		17,500 00 502 00	17,500 00	502 00	
17,000 00	1 09 15 67	17,001 09 15 67 110 00	17,000 00	110 00	1 09 15 67
12,200 00	900 00 600 00	13,100 00 600 00	13,100 00		600 00
8,000 00	2,039 40	10,039 40	10,039 40		
30,000 00	232 71 541 64	30,232 71 541 64	30,095 02 500 00		137 69 41 64
16,800 00	181 62 195 87 156 30	16,981 62 195 87 156 30	16,942 65 99 50		38 97 96 37
120,000 00	15,200 00 2,250 00	135,200 00 9,515 14 7,331 99	131,860 29 9,514 72	156 30 7,331 99	3,339 71 42
50,000 00	25,735 46	75,735 46 321 00	60,436 12 321 00		15,299 34
50,000 00		50,000 00 20,000 00	34,165 32 13,884 34		15,894 68 6,615 66
2,000 00	373 00 267 70	2,373 00 1,707 46 1,191 23	500 00		1,873 00 1,707 46
8,800 00	2,911 76	11,711 76 1 07	8,800 00	1,191 23 1 07	2,911 76
9,287,738 89	463,700 22	10,540,933 56	9,842,255 11	131,189 58	567,488 87

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$789,494 45
Vaults, safes, and locks for public buildings	1882	21	441	
Do	1881			6,187 90
Do	1880			40 41
Plans for public buildings	1882	21	441	
Do	1881			454 00
Do	1880			98 53
Suppressing counterfeiting and other crimes	1882	21	441	
Do	1881			9,881 50
Do	1880			3,258 67
Examination of rebel archives and records of captured property	1882	21	442	
Do	1881			
Do	1880			1 60
Land and other property of the United States	1882	21	442	
Do	1881			
Do	1880			1,199 84
Preparation of receipts and expenditures and appropriations of the government				5,000 00
Library of the Treasury Department	1882	21	442	
Do	1881			
North American Ethnology, Smithsonian Institution	1881			20,000 00
Propagation of food-fishes	1882			
Do	1881	22	10	106,500 00
Do	1880			227 55
Do	1881			
Do	1879			9 56
Do	1880			
Steam vessels, food-fishes		22	10	115,709 00
Do	1879			49 15
Do	1880			
Fish-hatching establishment	1881			
Expenses of inquiry respecting food-fishes	1882	21	440	
Illustrations for report on food-fishes	1882	21	440	
Conveying votes of election for President and Vice-President				286 25
Postage, Treasury Department	1882	21	237	
Do	1881			20,124 15
Do	1880			200,081 94
Salaries Bureau of Engraving and Printing	1882	21	394	
Do	1881			
Do	1880			59 81
Labor and expenses Bureau of Engraving and Printing	1882	21	438	
Do	1881			4,240 69
Do	1880			430 55
Do	1879*			
Do	1876*			
Do	1877*			
Do	1878*			
Do	1879*			
Portrait of the late E. W. Farr	1882	21	521	
Coast and Geodetic Survey (eastern division)	1882	21	439	
Do	1881			8,000 00
Do	1882			
Do	1881			522 00
Do	1880			
Coast and Geodetic Survey (western division)	1882	21	439	
Do	1881			6,000 00
Do	1882			
Do	1881			4,822 20
Do	1880			214 65
Repairs of vessels, Coast Survey	1882	21	440	
Do	1881			
Do	1879			74 16
Publishing observations, Coast Survey	1882	21	440	
Do	1881			3,000 00
General expenses Coast Survey	1882	21	440	
Do	1881			400 00
Survey of the Western coast	1879			379 06
Do	1879*			
Survey of the Atlantic and Gulf coasts	1879			54 92
Carried forward				1,306,802 54

*And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$9,287,738 89	\$463,700 22	\$10,540,933 56	\$9,842,255 11	\$131,189 58	\$567,488 87
60,000 00		60,000 00	50,015 69		9,984 31
	1,000 00	7,187 90	7,161 07		26 83
		40 41		40 41	
1,500 00	1,908 45	3,408 45	3,010 70		397 75
	382 00	836 00	836 00		
		98 53		98 53	
80,000 00		80,000 00	79,064 56		935 44
	1,948 09	11,829 59	7,467 63		4,361 96
		3,258 67	310 00	2,948 67	
5,000 00	2 49	5,002 49	5,000 00		2 49
	1 65	1 65		1 60	1 65
5,000 00	91 62	5,091 62	4,450 00		641 62
	217 08	217 08	161 00		56 08
		1,199 84	488 00	711 84	
	69 80	5,069 80	5,000 00		69 80
1,000 00	707 80	1,707 80	1,000 00		707 80
	10 31	10 31			10 31
		20,000 00	20,000 00		
35,000 00	5,536 67	147,036 67	147,036 67		
	24	227 79			227 79
		9 56		9 56	
42,000 00	6,836 38	164,545 38	64,000 00		100,545 38
		49 15		49 15	
	19	19			19
3,500 00	1,400 02	4,900 02	4,900 02		
1,000 00		1,000 00	1,000 00		
		286 25			286 25
21,500 00		21,500 00	240 53		21,259 47
		20,124 15	75 24		20,048 91
		200,081 94		200,081 94	
26,130 00		26,130 00	26,130 00		
	1 85	1 85			1 85
		59 81		59 81	
325,000 00	589,484 21	914,484 21	913,041 25		1,442 96
	45,506 52	49,747 21	49,600 00		147 21
		430 55	230 97	199 58	
	202 04	202 04		202 04	
	116 12	116 12	116 12		
	93 50	93 50	93 50		
	353 27	353 27	353 27		
	21 00	21 00	21 00		
500 00		500 00	500 00		
302,000 00	22,326 72	324,326 72	309,000 00		15,326 72
	190 94	8,190 94	8,000 00		190 94
	399 86	921 86	522 00		399 86
	187 17	187 17		187 17	
174,000 00	5,999 94	179,999 94	169,688 30		10,311 64
	15 49	6,015 49	6,000 00		15 49
	12 01	4,834 21	4,814 48		19 73
	11 19	225 84		225 84	
30,000 00		30,000 00	30,000 00		
	32 10	32 10			32 10
		74 16		74 16	
6,000 00		6,000 00	6,000 00		
		3,000 00	3,000 00		
30,900 00		30,900 00	30,900 00		
		400 00	400 00		
		379 06		379 06	
	285 67	285 67		285 67	
		54 92		54 92	
10,437,768 89	1,149,052 61	12,893,624 04	11,801,883 11	336,799 53	54,941 40

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$1,306,802 54
Treasury building				30,000 00
Building for Bureau of Engraving and Printing				7,866 35
Fire-proof building for National Museum				
Court-house and post-office at Austin, Tex				22,781 67
Court-house and post-office at Indianapolis, Ind				12,256 80
Court-house and post-office at Jackson, Miss				100,000 00
Court-house and post-office at Little Rock, Ark				17,839 63
Court-house and post-office at Montgomery, Ala				66,643 00
Court-house and post-office at New York, N. Y				15,541 94
Court-house and post-office at Topeka, Kans				128,528 05
Court-house and post-office at Utica, N. Y				54,332 38
Court-house and post-office at Baltimore, Md				230,630 25
Post-office and sub-treasury, Boston, Mass				546,172 37
Post-office at Harrisburg, Pa				106,385 09
Post office and court-house at Philadelphia Pa				363,456 49
Court-house and post-office at Atlanta, Ga				3,047 16
Court-house and post-office at Raleigh, N. C				1,560 71
Court-house and post-office at Grand Rapids, Mich				894 63
Assay building at Helena, Mont.				1,453 82
Sub-treasury building at New York				2,768 98
Court-house and post-office at Lincoln, Nebr.				819 67
Court-house and post-office at Parkersburg, W. Va				2,836 23
Court-house and post-office at Trenton, N. J				93 44
Post-office at Dover, Del.				180 58
Sub-treasury building at San Francisco, Cal.				26 95
Court-house and post-office at Covington, Ky.				17,108 97
Court-house and post-office at Pittsburgh, Pa				156,540 14
Court-house and post-office at Danville, Va.				41,952 72
Court-house and post-office at Charleston, W. Va.				66,670 00
Court-house and post-office at Paducah, Ky		22	44	30,265 59
Court-house and post-office at Columbus, Ohio.		22	49	
Court-house and post-office at Frankfort, Ky.		22	44	
Post-office at Minneapolis, Minn.		21	444	
Building for State, War, and Navy Departments				50,000 00
Building for State, War, and Navy Departments, south wing.				3,762 50
Salaries office of assistant treasurer at Baltimore, Md	1882	21	396	
Salaries office of assistant treasurer at Boston, Mass	1882	21	396	
Do	1881			2,525 11
Do	1880			197 85
Salaries office of assistant treasurer at Chicago, Ill.	1882	21	396	
Salaries office of assistant treasurer at Cincinnati, Ohio	1882	21	397	
Salaries office of assistant treasurer at New Orleans, La	1882	21	397	
Salaries office of assistant treasurer at New York, N. Y	1882	21	397	
Do	1881			2,703 39
Do	1880			1,715 11
Salaries office of assistant treasurer at Philadelphia, Pa	1882	21	397	
Do	1881			1,450 00
Salaries office of assistant treasurer at Saint Louis, Mo	1882	21	397	
Do	1880			21 91
Salaries office of assistant treasurer at San Francisco, Cal	1882	21, 22	398, 8	
Constructing vaults office of assistant treasurer at San Francisco, Cal	1882	22	8	
Salaries office of depositary at Tucson, Ariz	1882	21	398	
Salaries special agents independent treasury	1882	21	398	
Do	1881			2,165 94
Do	1880			1,109 32
Checks and certificates of deposit of independent treasury	1882	21	398	
Do	1881			1,142 03
Do	1880			359 66
Contingent expenses of independent treasury	1882	21	398	
Do	1881			27,808 32
Do	1880			2,289 79
Do	1878			189 75
Salaries office of Director of the Mint	1882	21	398	
Do	1881			
Do	1880			11 12
Contingent expenses office of Director of the Mint.	1882	21	398	
Contingent expenses of mints and assay offices.	1881			1,263 54
Do	1880			37 27
Freight on bullion and coin, mints and assay offices	1882	21	398	
Do	1881	22	8	
Collecting mining statistics	1882	21	441	
Carried forward.				3,484,208 76

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$10,437,768 89	\$1,149,052 61	\$12,893,024 04	\$11,801,883 11	\$336,799 53	\$754,941 40
	1,721 47	31,721 47	30,000 00		1,721 47
	1,034 42	8,900 77			8,900 77
	1,057 54	1,057 54			1,057 54
	74 00	22,855 67	22,623 19		232 48
		12,256 80	11,619 82		636 98
		100,000 00			100,000 00
	11,609 07	29,448 70	29,113 88		334 82
		66,643 00	30,840 66		35,802 34
	143 75	15,685 69	80 40		15,605 29
		128,528 05	64,823 58		63,704 47
		54,332 38	54,322 63		9 75
	4,635 22	235,265 47	94,849 11		140,416 36
		540,172 37	266,454 85		279,717 52
		106,385 09	59,914 73		46,470 36
	87 95	363,544 44	247,738 75		115,805 69
		3,047 16	781 75		2,265 41
	1,179 58	1,560 71	1,481 55		79 16
		2,074 21	1,483 25		590 96
		1,453 82	1,076 70		377 12
		2,768 98	195 00		2,573 98
		819 67	235 94		583 73
		2,836 23	135 30		2,700 93
		93 44			93 44
		180 58	9 55		171 03
		26 95			26 95
		17,108 97	7,000 46		10,108 51
	4 48	156,544 62	65,292 68		91,251 94
	3,258 97	45,211 69	42,001 98		3,209 71
	5,637 78	72,307 78	23,419 73		48,888 05
		80,265 59	52,631 73		27,633 86
100,000 00		100,000 00			100,000 00
100,000 00		100,000 00			100,000 00
60,000 00		60,000 00			60,000 00
450,000 00		500,000 00	320,000 00		180,000 00
	11 91	3,774 41	1,000 00		2,774 41
20,600 00		20,600 00	20,600 00		
36,060 00		36,060 00	35,618 30		441 70
		2,525 11	15		2,524 96
		197 85		197 85	
15,760 00	1,027 91	16,787 91	16,787 83		08
14,760 00	1,517 11	16,277 11	16,277 11		
13,090 00		13,090 00	13,090 00		
167,370 00	185 93	167,555 93	165,617 22		1,938 71
	317 92	3,021 81	164 80		2,856 51
		1,715 11		1,715 11	
35,100 00	86 96	35,186 96	35,100 00		86 96
		1,450 00			1,450 00
15,380 00	17 71	15,397 71	15,380 00		17 71
		21 91		21 91	
22,274 00	1,800 60	24,074 60	24,074 60		
		9,806 00	9,806 00		
9,806 00		2,400 00	623 60		1,776 40
2,400 00		4,000 00	2,000 00		2,000 00
4,000 00		2,165 94			2,165 94
		1,109 32		1,109 32	
13,000 00		13,000 00	12,539 19		460 81
		1,142 03	988 97		153 06
		359 66		359 66	
100,000 00	513 02	100,513 02	71,375 29		28,937 73
	157 24	27,965 56	24,946 52		3,019 04
		2,289 79	2 96	2,286 83	
		189 75	189 75		
22,200 00	320 16	22,520 16	22,200 00		320 16
	03	03			03
		11 12		11 12	
4,200 00		4,200 00	3,830 22		369 78
		1,263 54	1,131 00		132 54
		37 27		37 27	
70,000 00		70,000 00	45,986 75		24,013 25
	3,483 75	3,483 75	3,483 75		
4,950 00	232 67	5,182 67	4,433 92		748 75
11,718,718 89	1,189,169 76	16,392,097 41	13,777,458 26	342,538 60	2,272,100 55

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL.—Continued.				
Brought forward.....				\$3, 484, 208 76
Collecting mining statistics.....	1881			1, 545 72
Salaries of mint at Philadelphia, Pa.....	1882	21	399	
Do.....	1880			1, 217 13
Wages of workmen, mint at Philadelphia, Pa.....	1882	21	399	
Do.....	1881			
Do.....	1880			12, 354 60
Contingent expenses of mint at Philadelphia, Pa.....	1882	21	399	
Do.....	1881			
Do.....	1880			1 87
Salaries of mint at San Francisco, Cal.....	1882	21	399	
Constructing vault, mint at San Francisco, Cal.....	22		8	
Wages of workmen, mint at San Francisco, Cal.....	1882	21	399	
Do.....	1881			
Do.....	1880			22, 764 25
Contingent expenses of mint at San Francisco, Cal.....	1882	21	399	
Do.....	1881			8, 734 40
Do.....	1880			40, 519 13
Salaries of mint at Carson, Nev.....	1882	21	399	
Do.....	1881			
Wages of workmen, mint at Carson, Nev.....	1882	21	399	
Do.....	1881			
Do.....	1880			17, 705 38
Contingent expenses of mint at Carson, Nev.....	1882	21	399	
Do.....	1881			1, 922 81
Do.....	1880			29, 444 26
Do.....	1877			15 42
Salaries of mint at Denver, Colo.....	1882	21	399	
Do.....	1881			114 20
Do.....	1880			129 30
Wages of workmen, mint at Denver, Colo.....	1882	21	399	
Do.....	1881			
Contingent expenses of mint at Denver, Colo.....	1882	21	399	
Do.....	1881			2, 883 16
Do.....	1880			1, 464 42
Salaries of mint at New Orleans, La.....	1882	21	399	
Do.....	1881			
Do.....	1880			438 11
Wages of workmen, mint at New Orleans, La.....	1882	21	399	
Do.....	1881			
Do.....	1880			2, 721 09
Contingent expenses of mint at New Orleans, La.....	1882	21	399	
Do.....	1881			
Do.....	1880			59 73
Salaries of assay office, New York, N. Y.....	1882	21	399	
Wages of workmen assay office, New York, N. Y.....	1882	21	400	
Do.....	1881			300 00
Do.....	1880			1, 734 12
Contingent expenses of assay office, New York, N. Y.....	1882	21	400	
Do.....	1881			334 85
Do.....	1880			249 88
Salaries of assay office, Helena, Mont.....	1882	21	400	
Do.....	1881			
Wages of workmen, Helena, Mont.....	1882	21	400	
Do.....	1881			
Do.....	1880			3, 343 76
Contingent expenses of assay office, Helena, Mont.....	1882	21	400	
Do.....	1881			895 72
Do.....	1880			4, 948 64
Salaries of assay office, Boise City, Idaho.....	1882	21	400	
Do.....	1881			247 20
Do.....	1880			40 72
Wages and contingent expenses of assay office, Boise City, Idaho.....	1882	21	400	
Do.....	1881			529 33
Do.....	1880			1, 313 68
Salaries of assay office, Charlotte, N. C.....	1880	21	400	
Wages and contingent expenses of assay office, Charlotte, N. C.....	1882	21	400	
Do.....	1880			84 54
Fixtures and apparatus of assay office, Saint Louis, Mo.....	1882	21	400	
Salaries of assay office, Saint Louis, Mo.....	1882	21	400	
Wages and contingent expenses of assay office, Saint Louis, Mo.....	1882	21	400	
Carried forward.....				3, 652, 171 33

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$11,718,718 89	\$1,189,169 76	\$16,392,097 41	\$13,777,458 26	\$342,538 60	\$2,272,100 55
34,850 00	211 74	1,757 46	156 45		1,601 01
		34,850 00	34,850 00		
300,000 00		1,217 13		1,217 13	
	14	300,000 00	300,000 00		14
		14			
		12,354 60		12,354 60	
100,000 00		100,000 00	100,000 00		
	62 93	62 93	60 50		2 43
		1 87		1 87	
24,900 00		24,900 00	24,900 00		
10,000 00		10,000 00	10,000 00		
260,000 00		260,000 00	260,000 00		
	697 53	697 53			697 53
		22,764 25		22,764 25	
70,000 00		70,000 00	69,808 50		191 50
	6,784 11	15,518 51	15,492 12		26 39
		40,519 13		40,519 13	
23,550 00		23,550 00	23,550 00		
	204 39	204 39			204 39
65,000 00		65,000 00	65,000 00		
	393 70	393 70			393 70
		17,705 38		17,705 38	
30,000 00		30,000 00	28,393 82		1,606 18
	6,647 24	8,570 05	2,115 92		6,454 13
		29,444 26		29,444 26	
		15 42			15 42
10,950 00		10,950 00	10,950 00		
		114 20			114 20
		129 30		129 30	
12,000 00		12,000 00	10,497 75		1,502 25
	1 25	1 25			1 25
6,000 00		6,000 00	5,095 96		904 04
	1,485 70	4,368 86	2,719 40		1,649 46
		1,464 42	116 99	1,347 43	
21,400 00		21,400 00	21,400 00		
	163 12	163 12			163 12
		438 11	182 65	255 46	
85,000 00		85,000 00	85,000 00		
	76 99	76 99			76 99
		2,721 09		2,721 09	
35,000 00		35,000 00	35,000 00		
	1 31	1 31			1 31
		59 73		59 73	
33,150 00		33,150 00	33,150 00		
25,000 00	50	25,000 50	25,000 50		
	424 00	724 00			724 00
		1,734 12		1,734 12	
9,000 00	630 25	9,630 25	9,630 25		
	101 25	436 10			436 10
		249 88		249 88	
5,950 00		5,950 00	5,950 00		
	3 27	3 27			3 27
12,000 00		12,000 00	12,000 00		
	1,041 34	1,041 34			1,041 34
		3,343 76		3,343 76	
10,000 00		10,000 00	9,366 89		633 11
	2,853 68	3,749 40	133 68		3,615 72
		4,948 64	300 56	4,648 08	
3,000 00		3,000 00	3,000 00		
		247 20	247 20		
		40 72		40 72	
		6,000 00	5,998 58		1 42
6,000 00		1,083 70	22 98		1,060 72
	554 37	1,313 68		1,313 68	
2,750 00		2,750 00	2,750 00		
2,000 00	147 73	2,147 73	2,000 00		147 73
		84 54		84 54	
		9,905 15	6,967 34		2,937 81
5,500 00		5,500 00	3,020 00		2,480 00
		6,000 00	2,255 37		3,744 63
12 927,718 89	1,211,656 30	17,791,546 52	15,004,541 67	482,473 01	2,304,531 84

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.
		Vol.	Page or section.	
CIVIL.—Continued.				
Brought forward				\$3,652,171 33
Parting and refining bullion				121,238 90
Repairs and machinery, mint at New Orleans, La.	1881			
Do	1880			5 94
Assay laboratory office, Director of the Mint	1880			3 95
Salaries of governor, &c., Territory of Arizona	1882	21	400	
Do	1881			4,000 00
Legislative expenses Territory of Arizona	1882	21	400	
Do	1881			1,150 00
Do	1880			
Contingent expenses Territory of Arizona	1882	21	400	
Salaries of governor, &c., Territory of Dakota	1882	21	400	
Do	1881			3,729 12
Do	1880			600 00
Do	1879			37 16
Legislative expenses Territory of Dakota	1882	21	400	
Do	1881			1,948 50
Do	1880			40 97
Contingent expenses Territory of Dakota	1882	21	400	
Salaries of governor, &c., Territory of Idaho	1882	21	400	
Do	1881			2,790 00
Do	1880			91 85
Legislative expenses Territory of Idaho	1882	21	400	
Do	1881			7,040 00
Do	1880			40 97
Contingent expenses Territory of Idaho	1882	21	400	
Do	1881			1 00
Do	1880			50
Salaries of governor, &c., Territory of Montana	1882	21	400	
Do	1881			2,600 00
Legislative expenses Territory of Montana	1882	21	401	
Do	1881			7,255 00
Do	1880			18 16
Do	1879*			
Do	1878*			508 00
Contingent expenses Territory of Montana	1882	21	401	
Salaries of governor, &c., Territory of New Mexico	1882	21	401	
Do	1881			3,125 00
Legislative expenses Territory of New Mexico	1882	21	401	
Do	1880			2,793 90
Do	1879*			
Contingent expenses Territory of New Mexico	1882	21	401	
Do	1881			221 12
Do	1880			193 75
Salaries of governor, &c., Territory of Utah	1882	21	401	
Do	1881			1,500 00
Legislative expenses Territory of Utah	1882	21	401	
Do	1881			355 26
Do	1880			4,100 00
Contingent expenses Territory of Utah	1882	21	401	
Salaries of governor, &c., Territory of Washington	1882	21	401	
Do	1881			3,350 00
Legislative expenses Territory of Washington	1882	21	401	
Do	1880			6,100 00
Contingent expenses Territory of Washington	1882	21	401	
Printing code of laws Territory of Washington	1882	21	401	
Salaries of governor, &c., Territory of Wyoming	1882	21	401	
Do	1881			1,100 00
Do	1880			575 85
Legislative expenses Territory of Wyoming	1882	21	401	
Do	1881			
Do	1880			110 48
Contingent expenses Territory of Wyoming	1882	21	401	
Improvements and repairs, District of Columbia	1882	21	458	
Do	1880			129,895 83
Do	1881			
Do	1880			32,128 53
Constructing, repairing, and maintaining bridges, District of Columbia	1882	21	458	
Do	1881			8 88
Do	1880			1,027 56
Washington Asylum, District of Columbia	1882	21	458	
Do	1881			
Carried forward				3,991,847 51

* And prior years

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$12,927,718 89	\$1,211,656 30	\$17,791,546 52	\$15,004,541 67	\$482,473 01	\$2,304,531 84
	294,822 32	416,061 22	262,749 42		153,311 80
	42	42			42
		5 94		5 94	
		3 95		3 95	
13,900 00		13,900 00	10,971 75		2,928 25
		4,000 00	3,750 00		250 00
2,250 00		2,250 00	2,250 00		
		1,150 00			1,150 00
	19 74	19 74		19 74	
500 00		500 00	500 00		
16,400 00		16,400 00	13,808 25		2,591 75
		3,729 12	3,729 12		
		600 00		600 00	
		37 16		37 16	
2,000 00		2,000 00	2,000 00		
	493 53	2,442 03	500 00		1,942 03
		40 97		40 97	
500 00		500 00	500 00		
13,400 00		13,400 00	11,558 25		1,841 75
		2,790 00	2,700 00		90 00
		91 85		91 85	
2,085 00		2,085 00	2,085 00		
		7,030 00	7,030 00		
		40 97		40 97	
500 00		500 00	500 00		
		1 00			1 00
		50		50	
13,400 00		13,400 00	11,302 75		2,097 25
		2,600 00	2,600 00		
1,900 00	242 32	2,142 32	1,900 00		242 32
	6,872 74	14,127 74	7,255 00		6,872 74
	4,288 21	4,306 37		4,306 37	
	80	80		80	
		508 00		508 00	
500 00		500 00	500 00		
13,900 00		13,900 00	11,933 25		1,966 75
		3,125 00	3,017 86		107 14
18,879 23		18,879 23	18,879 23		
		2,793 90		2,793 90	
	727 62	727 62		727 62	
500 00		500 00	500 00		
		221 12			221 12
		193 75		193 75	
13,400 00		13,400 00	11,558 25		1,841 75
		1,500 00	750 00		750 00
25,500 00		25,500 00	19,500 00		6,000 00
	42 37	397 63			397 63
		4,100 00		4,100 00	
500 00		500 00	500 00		
13,400 00		13,400 00	11,558 25		1,841 75
		3,350 00	3,350 00		
21,940 00		21,940 00	21,940 00		
		6,100 00		6,100 00	
500 00		500 00	500 00		
3,000 00		3,000 00			3,000 00
13,400 00		13,400 00	11,558 25		1,841 75
		1,100 00	1,100 00		
		575 85		575 85	
24,255 00		24,255 00	24,255 00		
	814 18	814 18			814 18
		110 48		110 48	
500 00	500 00	1,000 00	1,000 00		
457,000 00	16,401 13	473,401 13	385,000 00		88,401 13
	24,259 29	154,155 12	85,877 00		68,278 12
	7,884 56	40,013 09	9,478 16	30,534 93	
2,500 00	8 41	2,508 41	2,500 00		8 41
	13 17	22 05	8 00		14 05
		1,027 56		1,027 56	
40,820 00	2,209 28	43,029 28	42,924 42		104 86
	1 17	1 17			1 17
13,645,048 12	1,571,257 56	19,208,153 19	16,020,418 88	534,293 35	2,653,440 96

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$3,991,847 51
Washington Asylum, District of Columbia	1880			743 18
Buildings and grounds Washington Asylum, District of Columbia	1882	24	459	
Do	1881			35 54
Georgetown Almshouse, District of Columbia	1882	24	459	
Do	1881			200 00
Hospital for the Insane, District of Columbia	1882	24	459	
Do	1881			5,065 35
Do	1880			52 34
Transportation of paupers and prisoners, District of Columbia	1882	24	459	
Do	1881			176 40
Do	1880			119 79
Reform School, District of Columbia	1882	21	459	
Do	1881			2,100 00
Do	1880	21	302	
Columbia Hospital for Women and Lying-in Asylum, District of Columbia	1882	21	460	
Do	1880			8 34
Childrens' Hospital, District of Columbia	1882	21	460	
Saint Ann's Infant Asylum, District of Columbia	1882	21	460	
Industrial Home School, District of Columbia	1882	21	460	
Do	1881			3 18
National Association for Colored Women and Children, District of Columbia	1882	21	460	
Womans' Christian Association, District of Columbia	1882	21	460	
Do	1880			19 00
Relief of the Poor, District of Columbia	1882	21	459	
Do	1880			3,172 89
Bridge across Potomac River near Georgetown, District of Columbia	1882	21	329	
Washington Aqueduct, District of Columbia	1882	21	458	
Do	1881			
Do	1880			1,109 87
Salaries and contingent expenses of officers of the District of Columbia	1882	21	460	
Do	1881			5,101 00
Do	1880			11,673 96
Public Schools, District of Columbia	1882	{ 21	464	}
Do	1881	{ 22	12	
Do	1880			
Metropolitan police, District of Columbia	1882	21	463	21,081 46
Do	1881			20,838 81
Do	1880			4,180 00
Metropolitan police, additional force, District of Columbia	1881			1,748 70
Police station-house, District of Columbia	1881	22	38	47 01
Fire department, District of Columbia	1882	21	463	
Do	1881			740 00
Do	1880			371 24
Courts, District of Columbia	1882	21	463	
Do	1881			3,958 00
Do	1880			2,895 98
Markets, District of Columbia	1882	21	465	
Do	1881			975 00
Streets, District of Columbia	1882	21	462	
Do	1881			28,685 00
Do	1880			7,208 91
Health department, District of Columbia	1882	21	465	
Do	1881			200 00
Do	1880			1,028 10
Interest and sinking fund, District of Columbia	1882	21	466	
Do	1881			02
Do	1880			01
Payment of the Linthicum loan, District of Columbia	1882	21	466	
Judgments, District of Columbia	1881			
Do	1882			
Do	1880			
Do	1881			214 57
Miscellaneous expenses, District of Columbia	1882	21	465	
Do	1881			16,595 80
Miscellaneous and contingent expenses, District of Columbia	1880			15,911 92
Contingent expenses, District of Columbia	1882	21	466	
Carried forward				4,148,108 88

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$13,645,048 12	\$1,571,257 56	\$19,208,153 19 743 18	\$16,020,418 88 80 37	\$534,293 35 662 81	\$2,653,440 96
8,200 00		8,200 00	8,200 00		35 54
1,800 00	157 40	1,957 40	1,798 90		158 50
40,000 00	97 50	200 00	191 54		8 46
	32 50	40,097 50	30,000 00		10,097 50
3,000 00	229 98	5,097 85	5,000 00		97 85
		52 34		52 34	
		3,229 98	3,059 31		170 67
		176 40			176 40
		119 79	117 92	1 87	
31,614 00	2,733 00	34,347 00	34,347 00		
1 72		2,100 00	2,100 00		
		1 72	1 72		
15,800 00		15,800 00	15,800 00		
		8 34		8 34	
5,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	5,000 00		
10,000 00	81 72	10,081 72	10,081 26		46
	4 00	7 18			7 18
6,500 00		6,500 00	6,500 00		
5,000 00	378 43	5,378 43	5,378 43		
		19 00		19 00	
15,000 00		15,000 00	12,205 80		2,794 20
		3,172 89		3,172 89	
140,000 00		140,000 00			140,000 00
20,000 00	381 06	20,000 00	20,000 00		381 06
		381 06			
		1,109 87		1,109 87	
141,931 00	1,199 85	143,130 85	139,643 66		3,487 19
	78 40	5,179 40	1,844 53		3,334 87
		11,673 96	463 57	11,210 39	
401,980 00	58,647 77	470,627 77	427,170 55		33,457 22
	136 69	21,218 15	14,376 91		6,841 24
		20,838 81	10,681 54	10,157 27	
299,025 00	3,419 94	302,444 94	300,458 15		1,986 79
		4,180 00	3,257 20		922 80
		1,748 70	529 29	1,219 41	
	32 72	79 73			79 73
45,929 44		45,929 44	10,000 00		35,929 44
102,240 00	1,791 52	104,031 52	103,478 48		553 04
	50	740 50	703 69		36 81
		371 24	215 28	155 96	
18,818 00	533 80	19,351 80	15,104 17		4,157 63
	37 36	3,895 36	548 53		3,446 83
		2,895 98		2,895 98	
9,900 00	125 25	10,025 25	9,025 60		999 65
		975 00	583 00		392 00
227,625 00	673 53	228,298 53	209,000 00		19,298 53
	31 75	28,716 75	23,526 37		5,190 38
		7,208 91	1,062 59	6,146 32	
41,140 00	300 00	41,140 00	39,361 55		1,778 45
		500 00	498 50		1 50
		1,028 10	209 92	818 18	
1,213,947 97		1,213,947 97	1,213,947 97		02
		02			
		01		01	
40,000 00		40,000 00	40,000 00		
	436 45	436 45	71 06		365 39
		214 57			214 57
13,100 00	469 34	13,569 34	12,000 00		1,569 34
	503 58	17,099 38			17,099 38
	31 70	15,943 62		15,943 62	
15,000 00	220 64	15,220 64	12,637 00		2,583 64
16,522,600 25	1,644,023 94	22,314,733 07	18,775,770 24	587,867 61	2,951,095 22

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward.....				\$4, 148, 108 88
Contingent expenses, District of Columbia.....	1881			9, 880 00
Employment of the poor in filling up grounds, District of Columbia.....		22	379	5 08
Washington redemption fund, District of Columbia.....		20	104	151 44
Redemption of Pennsylvania avenue paving certificates, District of Columbia.....		20	104	462 65
Redemption of Pennsylvania avenue scrip, District of Columbia.....				
Redemption of tax-lien certificates, District of Columbia.....		20	104	965 00
Washington special tax fund, District of Columbia.....		20	104	6, 042 27
Water fund, District of Columbia.....		20	104	51, 358 82
Water supply, Capitol Hill (reimbursable), District of Columbia.....				25, 000 00
Buildings and grounds, public schools, District of Columbia.....		21	465	
Interest on 3.65 bonds, District of Columbia.....		21	466	
Refunding taxes, District of Columbia.....		20	104	
General expenses, District of Columbia.....	1879			
Surplus fund, District of Columbia.....		20	104	
Reconstructing Jefferson school building, District of Columbia.....		22	12	
High school building, District of Columbia.....		21	465	
New engine-house for engine No. 5, District of Columbia.....		22	38	
Salaries office of Secretary of War.....	1882	21	402	
Do.....	1881			
Do.....	1880			4 87
Contingent expenses office of Secretary of War.....	1882	21	402	
Salaries office of Secretary of War, rebel archives branch.....	1882	22	381	
Salaries office of Adjutant-General.....	1882	21	402	
Do.....	1881			
Do.....	1880			63 23
Contingent expenses office of Adjutant-General.....	1882	21	402	
Do.....	1881	22	381	
Do.....	1882			1, 750 00
Salaries office of Adjutant-General, old Navy Department building.....	1882	21	404	
Contingent expenses office of Adjutant-General, old Navy Department building.....	1882	21	404	
Rent of building office of Adjutant-General.....	1881			1, 500 00
Salaries office of Inspector-General.....	1882	21	402	
Salaries office of Military Justice.....	1882	21	402	
Contingent expenses office of Military Justice.....	1882	21	402	
Law book for office Judge Advocate.....	1882	21	402	
Salaries office of Quartermaster-General.....	1882	21	402	
Do.....	1881			
Do.....	1880			9 40
Contingent expenses office of Quartermaster-General.....	1882	21	403	
Salaries office of Commissary-General.....	1882	21	403	
Do.....	1881			
Contingent expenses office of Commissary-General.....	1882	21	403	
Salaries office of Surgeon-General.....	1882	21	403	
Do.....	1881			
Do.....	1880			41 42
Contingent expenses office of Surgeon-General.....	1882	21	403	
Do.....	1881			5, 000 00
Salaries office of Chief of Ordnance.....	1882	21	403	
Contingent expenses office of Chief of Ordnance.....	1882	21	403	
Do.....	1880			1 95
Salaries office of Paymaster-General.....	1882	21	403	
Do.....	1880			5 22
Contingent expenses office of Paymaster-General.....	1882	21	403	
Do.....	1880			147 18
Salaries office of Chief of Engineers.....	1882	21	303	
Do.....	1881			
Contingent expenses office of Chief of Engineers.....	1882	21	404	
Salaries of Signal Office.....	1882	21	402	
Salaries of superintendent War Department building.....	1882	21	404	
Do.....	1881			
Do.....	1880			8 96
Carried forward.....				4, 250, 505 87

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$16,522,600 25	\$1,644,023 94	\$22,314,733 07 9,880 00	\$18,775,770 24 1,962 03	\$587,867 61	\$2,951,095 22 7,917 97
20,114 00	7,164 12	27,283 20	10,804 27		16,478 93
473 88		625 32	469 77		155 55
230 95	609 96	1,303 56	693 60		609 96
	743 26	743 26			743 26
1,008 38		1,973 38	1,327 11		646 27
12,128 93	1,035 74	19,206 94	14,795 80		4,411 14
115,007 44		166,366 26	105,636 08		60,730 18
		25,000 00		25,000 00	
174,630 47	15,231 10	189,861 57	152,000 00		37,861 57
9,489 47		9,489 47	9,489 47		
4,054 66		4,054 66	4,054 66		
	128 09	128 09		128 09	
1 50		1 50	1 50		
70,000 00	18,785 64	88,785 64	40,000 00		48,785 64
7,452 00		7,452 00			7,452 00
105 00		105 00			105 00
69,640 00		69,640 00	69,640 00		
	126 93	126 93			126 93
		4 37		4 37	
10,000 00		10,000 00	10,000 00		
7,000 00		7,000 00	7,000 00		
352,680 00	766 03	352,680 00	352,680 00		766 03
		63 23		63 23	
13,250 00		13,250 00	13,250 00		
		1,750 00	1,750 00		
4,980 00		4,980 00	4,980 00		
2,500 00		2,500 00	2,500 00		
		1,500 00	1,300 00		200 00
2,520 00		2,520 00	2,520 00		
5,320 00		5,320 00	5,320 00		
500 00		500 00	500 00		
500 00		500 00	500 00		
152,240 00		152,240 00	152,240 00		
	46 90	46 90			46 90
		9 40		9 40	
8,000 00		8,000 00	8,000 00		
31,680 00	16 96	31,680 00	31,680 00		16 96
		16 96			
5,500 00		5,500 00	5,500 00		
280,980 00		280,980 00	280,980 00		
	848 82	848 82			848 82
		41 42		41 42	
13,000 00		13,000 00	13,000 00		
		5,000 00	5,000 00		
20,380 00		20,380 00	20,380 00		
1,500 00		1,500 00	1,500 00		
		1 95		1 95	
57,140 00		57,140 00	57,140 00		
		5 22		5 22	
2,500 00		2,500 00	2,500 00		
		147 18		147 18	
23,240 00		23,240 00	23,240 00		
	3 90	3 90			3 90
3,000 00		3,000 00	3,000 00		
5,520 00		5,520 00	5,520 00		
10,250 00		10,250 00	10,250 00		
	15 00	15 00			15 00
		8 95		8 96	
18,021,116 93	1,689,546 39	23,961,169 19	20,208,874 53	613,277 43	3,139,017 23

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL.—Continued.				
Brought forward				\$4,250,505 87
Contingent expenses of superintendent War Department building	1882	21	404	}
Salaries of superintendent building corner Pennsylvania avenue and Fifteenth street	1882	22	381	
Rent of building corner Pennsylvania avenue and Fifteenth street	1882	21	404	
Salaries of superintendent, &c., building on F street	1882	21	404	
Contingent expenses of building on F street	1882	21	404	
Rent of building on F street	1882	21	404	
Salaries of superintendent, &c., building corner Seventeenth and F streets.	1882	21	404	
Do	1881			
Do	1880			14 35
Contingent expenses of building corner Seventeenth and F streets	1882	21	404	
Do	1881			
Salary of superintendent, &c., building on Tenth street.	1882	21	404	
Salary of superintendent, &c., building occupied by Commissary-General	1882	21	404	
Salaries of employes public buildings and grounds	1882	21	404	
Do	1881			
Do	1880			8 23
Contingent expenses of public buildings and grounds	1882	21	405	
Improvement and care of public grounds	1882	21	444	}
Do	1881	22	13	
Do	1880			428 47
Repairs, fuel, &c., of Executive Mansion	1882	21	444	}
Do	1881	22	12	
Construction of elevator, Executive Mansion	1882	21	444	2,000 00
Lighting, &c., Executive Mansion	1882	22	12	
Do	1880			68
Repairs of water-pipes and fire-plugs	1882	21	444	
Do	1881			
Do	1880			6 25
Telegraph to connect the Capitol with the Departments and Government Printing Office	1882	21	444	
Completion of the Washington Monument		22	46	150,000 00
Support and medical treatment of transient paupers	1882	21	446	
Do	1881			1,250 00
Transportation of reports and maps to foreign countries	1882	21	447	
Do	1881			
Postage to postal-union countries (War Department)	1882	21	404	
Postage of War Department	1882	21	237	
Do	1881			27,429 60
Do	1880			68,822 78
Erection of a monumental column at Yorktown, Va.				100,000 00
Monument to commemorate battle of Bennington.				40,000 00
Monument to commemorate battle of Saratoga, Schuylerville, N. Y.				30,000 00
Monument to Thomas Jefferson at Monticello, Va.		22	380	
Fire-proof building for Pension Office		21	448	
Fire-proof building corner of Seventeenth and F streets	1882	21	405	
Salaries office of Secretary of the Navy	1881			706 67
Do	1882	21	405	
Contingent expenses of office of the Secretary of the Navy	1882	21	405	
Salaries of Bureau of Yards and Docks	1882	21	405	
Contingent expenses of Bureau of Yards and Docks	1882	21	405	
Salaries of Bureau of Equipment and Recruiting	1882	21	405	
Contingent expenses of Bureau of Equipment and Recruiting	1882	21	405	
Salaries of Bureau of Navigation	1882	21	405	
Contingent expenses of Bureau of Navigation	1882	21	405	
Salaries of Bureau of Ordnance	1882	21	405	
Contingent expenses of Bureau of Ordnance	1882	21	405	
Salaries of Bureau of Construction and Repair	1882	21	405	
Contingent expenses of Bureau of Construction and Repair	1882	21	406	
Salaries of Bureau of Steam Engineering	1882	21	406	
Do	1881			11 85
Contingent expenses of Bureau of Steam Engineering	1882	21	406	
Salaries of Bureau of Provisions and Clothing	1882	21	406	
Carried forward				4,671,184 75

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$18,021,116 93	\$1,689,546 39	\$23,961,169 19	\$20,208,874 53	\$613,277 43	\$3,139,017 23
10,000 00		10,000 00	10,000 00		
250 00		250 00	250 00		
10,000 00		10,000 00	10,000 00		
5,170 00		5,170 00	5,170 00		
3,500 00		3,500 00	3,500 00		
4,500 00		4,500 00	4,500 00		
4,450 00		4,450 00	4,450 00		
	218 81	218 81			218 81
		14 35		14 35	
6,000 00		6,000 00	6,000 00		
250 00	90	90			90
250 00		250 00	250 00		
38,640 00		38,640 00	38,640 00		
	23 26	23 26			23 26
500 00		8 23		8 23	
44,000 00		500 00	500 00		
	9 99	44,000 00	44,000 00		9 99
		428 47		428 47	
57,500 00		57,500 00	57,500 00		
	1 13	1 13			1 13
16,000 00		2,000 00	2,000 00		
		16,000 00	16,000 00		
2,500 00		68		68	
	1 62	2,500 00	2,500 00		1 62
		1 62		6 25	
		6 25			
1,000 00		1,000 00	1,000 00		
150,000 00	9 00	300,009 00	160,009 00		140,000 00
15,000 00		15,000 00	13,750 00		1,250 00
		1,250 00	1,250 00		
500 00		500 00			500 00
	9 18	9 18			9 18
4,000 00		4,000 00	4,000 00		
140,000 00		140,000 00	113,122 65		26,877 35
		27,429 60	20,637 56		6,792 04
		68,822 78		68,822 78	
		100,000 00	5,087 90		94,912 10
		40,000 00			40,000 00
		30,000 00	30,000 00		
10,000 00		10,000 00	3,000 00		7,000 00
250,000 00		250,000 00			250,000 00
	278 12	278 12			278 12
36,900 00		36,900 00	36,900 00		
		706 67			706 67
2,500 00		2,500 00	2,500 00		
11,980 00		11,980 00	11,980 00		
600 00		600 00	600 00		
12,680 00		12,680 00	12,680 00		
500 00		500 00	500 00		
7,180 00		7,180 00	7,180 00		
800 00		800 00	800 00		
7,980 00		7,980 00	7,980 00		
400 00		400 00	400 00		
10,980 00		10,980 00	10,980 00		
400 00		400 00	400 00		
11,290 00		11,290 00	11,290 00		
		11 85			11 85
1,500 00		1,500 00	1,500 00		
14,580 00		14,580 00	14,580 00		
18,915,396 93	1,690,098 40	25,276,680 08	20,886,511 64	682,558 19	3,707,610 25

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL.—Continued.				
Brought forward				\$4, 671, 184 75
Contingent expenses of Bureau of Provisions and Clothing	1882	21	406	
Salaries of Bureau of Medicine and Surgery	1882	21	406	
Contingent expenses of Bureau of Medicine and Surgery	1882	21	406	
Salaries of office of Judge-Advocate-General, Navy	1882	21	406	
Salaries of superintendent, &c., Navy Department building	1882	21	406	
Contingent expenses of Navy Department building	1882	21	406	
Postage of Navy Department	1882	21	237	
Do	1881			20, 000 00
Do	1880			19, 110 00
Salaries of Post Office Department	1882	21	410	
Do	1880			
Contingent expenses of Post-Office Department, stationery	1882	21	410	
Do	1881			4 00
Do	1880			81
Contingent expenses of Post-Office Department, fuel	1882	21	410	
Do	1880			55
Contingent expenses of Post-Office Department, gas	1882	21	410	
Do	1880			12 97
Contingent expenses of Post-Office Department, plumbing and gas fixtures	1882	21	410	
Do	1880			64
Contingent expenses of Post-Office Department, telegraphing	1882	21	410	
Do	1880			4 56
Contingent expenses of Post-Office Department, painting	1882	21	410	
Do	1880			52
Contingent expenses of Post-Office Department, carpets	1882	21	410	
Do	1880			45
Contingent expenses of Post-Office Department, furniture	1882	21	410	
Do	1880			46
Contingent expenses of Post-Office Department, horses and wagons	1882	21	410	
Do	1880			26
Contingent expenses of Post-Office Department, hardware	1882	21	410	
Do	1880			12
Contingent expenses of Post-Office Department, rent	1882	21	410	
Contingent expenses of Post-Office Department, miscellaneous items	1882	21	410	
Do	1880			23
Contingent expenses of Post-Office Department, publication of Official Postal Guide		21	412	
Do	1880			1 11
Contingent expenses of Post-Office Department, directories	1882	21	412	
Deficiency in the postal revenue	1882	21	377	
Do	1881			993, 420 00
Do	1880			3, 609, 876 10
Do	1879			20, 467 74
Do	1878			75, 700 79
Postage-stamps, Post-Office Department	1879			1, 000 00
Post-Office Department building, refitting rooms	1880			
Collecting agricultural statistics	1882			
Do	1883	22	90	
Do	1882	21	382	
Do	1881			
Do	1880			17 12
Salaries of Department of Agriculture	1882	21	381	
Do	1881			
Purchase and distribution of seeds, Department of Agriculture	1882	21	382	
Do	1881			200 00
Experimental garden, Department of Agriculture	1882	21	383	
Building, Department of Agriculture	1882	21	383	9, 482 00
Improvement of grounds, Department of Agriculture	1882	21	383	
Museum, Department of Agriculture	1882	21	383	
Furniture, cases, and repairs, Department of Agriculture	1882	21	383	
Library, Department of Agriculture	1882	21	383	
Laboratory, Department of Agriculture	1882	21	382	
Machinery, &c., manufacture of sugar	1881			
Do	1882	21	295	19, 500 00
Do	1881			
Experiments in the culture of tea	1882			5, 520 00
Carried forward				9, 445, 505 18

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$18,915,396 93	\$1,690,098 40	\$25,276,680 08	\$20,886,511 64	\$682,558 19	\$3,707,610 25
400 00		400 00	400 00		
8,380 00		8,380 00	8,380 00		
400 00		400 00	400 00		
2,600 00		2,600 00	2,600 00		
16,610 00		16,610 00	16,610 00		
10,000 00		10,000 00	10,000 00		
2,000 00		2,000 00	680 00		1,320 00
		20,000 00			20,000 00
		19,110 00		19,110 00	
568,740 00	26 66	568,766 66	568,740 00		26 66
	2,551 44	2,551 44		2,551 44	
9,000 00		9,000 00	9,000 00		
		4 00			4 00
		81		81	
4,400 00		4,400 00	4,400 00		
		55		55	
6,000 00		6,000 00	6,000 00		
		12 97		12 97	
4,000 00		4,000 00	4,000 00		
		64		64	
5,000 00		5,000 00	5,000 00		
		4 56		4 56	
4,000 00		4,000 00	4,000 00		
		52		52	
6,000 00		6,000 00	6,000 00		
		45		45	
6,000 00		6,000 00	6,000 00		
		46		46	
1,200 00		1,200 00	1,200 00		
		26		26	
1,500 00		1,500 00	1,500 00		
		12		12	
1,500 00		1,500 00	1,500 00		
10,000 00		10,000 00	10,000 00		
		23		23	
23,000 00		23,000 00	23,000 00		
		1 11		1 11	
200 00		200 00	200 00		
2,152,258 00	133,572 65	2,285,830 65	81,488 65		2,204,342 00
	23,725 56	1,017,145 56	23,725 56		993,420 00
		3,609,876 10		3,609,876 10	
		20,467 74		20,467 74	
		75,700 79		75,700 79	
		1,000 00		1,000 00	
5,000 00		5,000 00	5,000 00		
80,000 00		80,000 00	3,000 00		77,000 00
10,000 00		10,000 00	10,000 00		
	64 40	64 40	50 00		14 40
		17 12		17 12	
79,500 00		79,500 00	79,500 00		
	14 78	14 78			14 78
80,000 00		80,000 00	80,000 00		
	2,390 78	2,590 78	2,588 00		2 78
7,000 00		7,000 00	7,000 00		
		9,482 00	9,482 00		
8,000 00		8,000 00	8,000 00		
1,000 00		1,000 00	700 00		300 00
4,000 00		4,000 00	4,000 00		
1,000 00		1,000 00	1,000 00		
6,000 00		6,000 00	5,500 00		500 00
789 35		20,289 35	17,010 00		3,279 35
	155 79	5,675 79	4,500 00		1,175 79
22,040,874 28	1,852,600 46	33,338,979 92	21,918,665 85	4,411,304 06	7,009,010 01

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$9,445,505 18
Investigations in the history of insects, &c.	1882	22	91	
Do	1883			
Do	1882	21	383	
Do	1881			26 19
Investigating diseases of swine, &c.	1881			20,000 00
Do	1882			
Do	1880			1,121 16
Data, &c., of the arid regions of the United States.	1882	21	384	
Do	1881			4,600 00
Reclamation of arid and wastelands.	21, 22		384, 92	1,438 00
Examination of wools and animal fibers	1882	21	384	
Do	1882			
Do	1883	22	92	
Report on forestry	1882	21	384	
Do	1881			1,173 00
Contingent expenses of Department of Agriculture.	1882	21	384	
Do	1882			
Do	1883	22	92	
Do	1881			800 00
Postage, Department of Agriculture	1882	21	384	
Transporting, &c., mineral specimens exhibited at Atlanta, Ga.		22	3	
Purchase and distribution of seeds in localities overflowed by the Mississippi River		22	44	
Salaries of justices of the Supreme Court.	1882	R. S. } 21	412, 682	
Do	1881			3,586 78
Salaries of circuit judges	1882	21	412	
Do	1881			2,208 43
Do	1880			1,646 81
Salaries of district judges	1882	21	412	
Do	1881			16,766 50
Do	1880			2,677 62
Salaries of retired judges	1882	21	412	
Do	1881	21	235	
Salaries of district attorneys	1882	21	412	
Do	1881			752 04
Do	1880			219 75
Salaries of district marshals.	1882	21	412	
Do	1881			322 55
Do	1880			74 72
Do	1878			12 63
Salaries of justices, &c., supreme court, District of Columbia.	1882	21	412	
Do	1881			2,019 40
Do	1880			173 96
Salaries and expenses of National Board of Health		21	442	292,222 30
Transportation of coin and bullion				9,481 43
To promote the education of the blind.				2,500 00
Portrait of the late Prof. Joseph Henry				9 00
Purchase and management of the Louisville and Portland Canal				95,165 69
Transportation of United States securities.	1880			13,219 49
Do	1879*			
Statue of Joseph Henry				7,500 00
Portraits of the late Fernando Wood, Matt H. Carpenter, and Ambrose E. Burnside.		22	377	
Pedestal for the statue of Rear-Admiral Samuel Francis Du Pont		22	4	
Statue of Chief-Justice Marshall		22	28	
Purchase of the property of the Freedman's Saving and Trust Company		22	29	
Portrait of the late Michael P. O'Conner		22	379	
Sinking fund of Union Pacific Railroad Company		20	56	75,880 18
Sinking fund of Central Pacific Railroad Company		20	56	63,176 90
Trust-fund interest for support of free schools in South Carolina		R. S.	3689	560 57
Outstanding liabilities				383,122 65
Salaries of Steamboat Inspection Service		R. S.	3689	348,283 77
Contingent expenses of Steamboat Inspection Service		R. S.	3689	301,036 58
Smithsonian Institution				448,358 49
Expenses of Smithsonian Institution		R. S.	3689	
Polaris Report, Smithsonian Institution				
Carried forward				11,545,641 77

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations June 30, 1882.
\$22,040,874 28	\$1,852,600 46	\$33,338,979 92	\$21,918,665 85	\$4,411,304 06	\$7,009,010 01
20,000 00		20,000 00	500 00		19,500 00
20,000 00		20,000 00	19,971 00		29 00
		26 19			26 19
	244 77	20,244 77	17,000 00		3,244 77
		1,121 16		1,121 16	
5,000 00		5,000 00	3,300 24		1,699 76
		4,600 00			4,600 00
30,000 00	208 45	31,646 45	13,134 85		18,511 60
5,000 00		5,000 00	5,000 00		
10,000 00		10,000 00	500 00		9,500 00
5,000 00		5,000 00	4,900 00		100 00
	564 49	1,737 49	500 00		1,237 49
10,000 00		10,000 00	10,000 00		
15,000 00		15,000 00	1,000 00		14,000 00
		800 00	800 00		
4,000 00		4,000 00	4,000 00		
5,000 00		5,000 00	1,000 00		4,000 00
20,000 00		20,000 00	20,000 00		
97,500 00		97,500 00	91,235 80		6,264 20
		3,586 78			3,586 78
54,000 00		54,000 00	53,654 40		345 60
		2,208 43			2,208 43
		1,646 81		1,646 81	
193,000 00		193,000 00	191,772 02		1,227 98
	120 88	16,887 38	16,014 27		873 11
		2,677 62		2,677 62	
36,138 90		36,138 90	36,138 90		
618 20		618 20	618 20		
19,500 00		19,500 00	18,266 91		1,233 09
	56 94	808 98	515 33		293 65
		219 75		219 75	
12,300 00		12,300 00	8,982 23		3,317 77
		322 55	97 82		224 73
		74 72	10 44	64 28	
		12 63	12 63		
24,500 00		24,500 00	24,500 00		
		2,019 40	2,019 40		
		173 96		173 96	
175,000 00		467,222 30	109,900 00		357,322 30
		9,481 43		9,481 43	
	10,000 00	12,500 00	10,000 00		2,500 00
		9 00		9 00	
		95,165 69	36,000 00		59,165 69
		13,219 49		13,219 49	
	69,591 40	69,591 40		69,591 40	
		7,500 00			7,500 00
1,500 00		1,500 00			1,500 00
10,000 00		10,000 00			10,000 00
20,000 00		20,000 00			20,000 00
250,000 00		250,000 00	250,000 00		
500 00		500 00			500 00
331,561 78		407,441 96			407,441 96
404,709 64		527,886 54			527,886 54
2,888 50		3,449 07	2,600 00		849 07
	56,628 42	439,751 07	14,916 20		424,834 87
200,000 00		548,283 77	190,500 00		357,783 77
79,889 30		380,925 88	37,871 46		343,054 42
		448,358 49			448,358 49
62,825 54		62,825 54	62,825 54		
	2,593 15	2,593 15			2,593 15
24,226,306 14	1,992,608 96	37,764,556 87	23,178,723 49	4,509,508 96	10,076,324 42

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$11,545,641 77
Contingent expenses, national currency, reimbursable, office of Treasurer		18	372	
Coinage of standard silver dollars		20	25	
Recoinage of gold and silver coins	1880			86 83
Refunding national debt 4 per cent.				99,162 08
Refunding national debt 4½ per cent.				8,802 46
Refunding national debt 5 per cent.				7,062 49
Mail transportation, Pacific railroads	1881	20	420	
Do	1882	20	420	
Refunding to national banking associations excess of duty		14	572	
Return of proceeds of captured and abandoned property		R. S.	3689	
Relief of Isaac R. Hill		22	95	
Relief of Peasley & McClary		20	601	
Relief of Warren Hall		22	2	
Relief of Henry P. Rolfe		22	4	
Relief of Peter Gallagher		22	8	
Relief of Charles F. Benjamin and Henry H. Smith		22	4	
Total civil				11,660,755 63
JUDICIARY AND DIPLOMATIC.				
Salaries of ministers	1882	21	339	
Do	1881			75,877 07
Do	1880			15,314 14
Salaries of secretaries of legation	1882	21	339	
Do	1881			8,305 77
Do	1880			1,122 21
Contingent expenses of foreign missions	1882	21	339	
Do	1881			32,900 71
Do	1880			7,495 64
Salaries of consular service	1882	21	340	
Do	1881			119,035 97
Do	1880			942 75
Do	1879*			
Allowance for consular clerks	1882	21	344	
Do	1881			21,902 22
Do	1880			10,132 47
Salaries of interpreters to consulates in China, Japan, and Siam	1882	21	344	
Do	1881			8,756 66
Do	1880			3,321 99
Salaries of consular officers, not citizens	1882	21	344	
Do	1881			3 50
Do	1880			1,262 10
Salaries of marshals for consular courts	1882	21	344	
Do	1881			2,118 92
Do	1880			69 60
Expenses of interpreters, guards, &c., in Turkish Dominions	1882	21	345	
Do	1881			703 68
Do	1880			46 07
Loss on bills of exchange, consular service	1882	21	345	
Do	1881			7,984 25
Do	1880			5,390 84
Contingent expenses of United States consulates	1882	21	345	
Do	1881			20,783 88
Do	1880			834 86
Do	1879			1,916 87
Rent of prisons for American convicts in Siam and Turkey	1882	21	345	
Do	1881			974 11
Do	1880			522 50
Rent of prisons for American convicts in China	1882	21	345	
Do	1881			755 56
Do	1880			11 12
Wages of keepers of prisons for American convicts in China	1882	21	345	
Do	1881			3,934 55
Do	1880			3,089 62
Rent of prisons for American convicts in Japan	1882	21	345	
Do	1881			450 00
Do	1880			150 00
Wages of keepers of prisons for American convicts in Japan	1882	21	345	
Do	1881			3,372 54
Do	1880			2,022 48
Carried forward				361,504 65

*And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations June 30, 1882.
\$24,226,306 14	\$1,992,608 96	\$37,764,556 87	\$23,178,723 49	\$4,509,508 96	\$10,076,324 42
38,329 64	402 33	38,731 97	38,731 97		
136,658 67	11 50	136,670 17	136,670 17		
	2,923 88	86 83		86 83	
		102,085 96	11 64		102,074 32
		8,802 46			8,802 46
		7,062 49			7,062 49
269,075 10		269,075 10	269,075 10		
275,711 73		275,711 73	275,711 73		
412 66		412 66	412 66		
2,698 94		2,698 94	2,698 94		
150 00		150 00	150 00		
125 00		125 00	125 00		
1,125 61		1,125 61	1,125 61		
2,519 97		2,519 97	2,519 97		
89 57		89 57	89 57		
500 00		500 00	500 00		
24,953,703 03	1,995,946 67	38,610,405 33	23,906,545 85	4,509,595 79	10,194,263 69
300,500 00	831 98	301,331 98	242,306 79		59,025 19
		75,877 07	75,028 50		848 57
		15,344 14	171 72	15,172 42	
40,700 00		40,700 00	25,942 86		14,757 14
		8,305 77	5,597 81		2,707 96
		1,122 21		1,122 21	
80,000 00	315 94	80,315 94	79,615 02		700 92
	401 51	33,302 22	25,055 65		8,246 57
	246 61	7,742 25	1,772 60	5,969 65	
413,900 00	9,414 37	423,314 37	306,681 42		116,632 95
	6,193 12	125,199 09	120,614 10		4,584 99
	2,490 63	3,433 38	1,298 02	2,135 36	
	346 92	346 92		346 92	
57,400 00		57,400 00	36,778 45		20,621 55
		21,902 22	20,069 88		1,832 34
		10,132 47		10,132 47	
15,500 00	90 00	15,590 00	8,563 85		7,026 15
	2 56	8,759 22	4,880 24		3,878 98
5,000 00		3,321 99		3,321 99	
		5,000 00	4,882 55		117 45
		3 50			3 50
		1,262 10		1,262 10	
8,000 00		8,000 00	5,034 16		2,965 84
	1,214 39	3,333 31	2,845 19		468 12
		69 60		69 60	
3,000 00	33 34	3,033 34	2,961 27		72 07
		703 68	669 41		34 27
		46 07		46 07	
8,000 00		8,000 00			8,000 00
		7,984 25	2,186 50		5,797 75
		5,390 84	37 27	5,353 57	
135,000 00	510 27	135,510 27	121,046 47		14,463 80
	9,079 60	29,863 48	29,620 11		243 37
	500 54	1,335 40	1,011 86	323 54	
		1,916 87			1,916 87
2,000 00		2,000 00	856 71		1,143 29
		974 11	382 38		591 73
		522 50		522 50	
1,500 00		1,500 00	1,116 66		383 34
	98 05	853 61	811 63		41 98
		11 12		11 12	
9,500 00	1,116 66	10,616 66	6,062 75		4,553 91
	743 00	4,677 55	4,485 38		192 17
		3,089 62		3,089 62	
750 00		750 00	450 00		300 00
		450 00	300 00		150 00
		150 00		150 00	
5,000 00		5,000 00	2,774 61		2,225 39
		3,372 54	1,428 21		1,944 33
		2,022 48		2,022 48	
1,085,750 00	33,629 49	1,480,884 14	1,143,340 03	51,051 62	286,492 49

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
JUDICIARY AND DIPLOMATIC—Continued.				
Brought forward				\$361,504 65
Rent of court-house and jail in Japan	1882	21	345	
Do	1881			450 00
Do	1880			450 00
Buildings and grounds for legation in China	1882	21	345	
Do	1881			850 00
Do	1880			219 07
Bringing home criminals	1882	21	345	
Do	1881			3,078 75
Do	1880			4,196 01
Relief and protection for American seamen	1882	21	345	
Do	1881			41,273 68
Do	1880			40,156 06
Do	1879*			
Rescuing shipwrecked American seamen	1882	21	345	
Do	1881			524 01
Do	1880			1,421 40
Shipping and discharging seamen	1882	21	345	
Do	1881			4,701 58
Do	1880			1,027 81
Expenses under the neutrality act	1882	21	345	
Do	1881			1,900 00
Do	1880			5,000 00
Annual expenses of Cape Sparte Light	1882	21	345	
Allowance to widows and heirs of diplomatic officers	1882	21	345	
Do	1881			4,120 75
Do	1880			5,000 00
Postage on Congressional Records to legations abroad	1881			1,000 00
Salaries of United States and Spanish Claims Commission	1882	21	345	
Do	1880			131 87
Contingent expenses of United States and Spanish Claims Commission	1882	21	345	
Do	1880			8 44
Relief of claimants for destruction of private armed brig General Armstrong		22	51	
Salaries of Department of Justice	1882	21	412	
Do	1881			
Do	1880			126 07
Rent of building for Department of Justice	1882	21	413	
Contingent expenses of Department of Justice—furniture and repairs	1882	21	413	
Do	1881			
Do	1880			10 17
Contingent expenses of Department of Justice, books for department library	1882	21	413	
Contingent expenses of Department of Justice, books for office of Solicitor	1882	21	413	
Do	1881			
Do	1880			31
Contingent expenses of Department of Justice, stationery	1882	21	413	
Do	1881			
Contingent expenses of Department of Justice, miscellaneous items	1882	21	413	
Do	1881			
Do	1880			6 32
Contingent expenses of Department of Justice, horses and wagons	1882	21	413	
Do	1881			
Do	1880			241 74
Salary of warden of jail, District of Columbia	1882	21	423	
Repairs of court-house, District of Columbia	1882	21	449	
Do	1881	22	11	
Do	1882			
Expenses of Territorial courts in Utah	1882	21	453	
Expenses of United States courts in Utah	1880			3,802 45
Defending suits in claims against the United States	1882	21	453	
Do	1881			421 50
Defending suits in claims for seizure of captured and abandoned property	1880			106 42
Prosecution and collection of claims	1882	21	453	
Do	1881			2,350 00
Do	1880			170 00
Punishing violations of intercourse acts and frauds	1882	21	453	
Carried forward				484,249 00

*And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$1,085,750 00	\$33,629 49	1,480,884 14	\$1,143,340 03	\$51,051 62	\$286,492 49
3,850 00		3,850 00	3,400 00		450 00
		450 00			450 00
		450 00		450 00	
3,100 00		3,100 00	2,250 00		850 00
		850 00	750 00		100 00
		219 07		219 07	
5,000 00		5,000 00	1,106 03		3,893 97
	251 13	3,329 88	619 06		2,710 82
		4,196 01		4,196 01	
60,000 00	6,072 30	66,072 30	17,732 42		48,339 88
	17,424 41	58,698 09	7,798 87		50,899 22
	546 29	40,702 35	1,616 67	39,085 68	
	1,113 88	1,113 88		1,113 88	
4,500 00	350 00	4,850 00	2,756 75		2,093 25
		524 01	415 34		108 67
	404 50	1,825 90	50 00	1,775 90	
6,000 00		6,000 00	2,427 50		3,572 50
		4,701 58	3,086 00		1,615 58
		1,027 81		1,027 81	
10,000 00		10,000 00	200 00		9,800 00
		1,900 00	1,900 00		
		5,000 00		5,000 00	
285 00		285 00	285 00		
5,000 00		5,000 00	1,671 99		3,328 01
		4,120 75	69 44		4,051 31
		5,000 00		5,000 00	
		1,000 00			1,000 00
7,200 00		7,200 00	7,174 96		25 04
		131 87		131 87	
750 00		750 00	750 00		
		8 44		8 44	
5,000 00		5,000 00	5,000 00		
101,680 00		101,680 00	98,000 00		3,680 00
	25 01	25 01			25 01
		126 07		126 07	
12,000 00		12,000 00	11,011 00		989 00
1,000 00		1,000 00	1,000 00		
	5 60	5 60			5 60
		10 17		10 17	
1,500 00		1,500 00	1,500 00		
500 00		500 00	500 00		
	4 60	4 60			4 60
		31		31	
1,500 00		1,500 00	1,500 00		
	8 50	8 50			8 50
6,000 00		6,000 00	6,000 00		
	1 97	1 97			1 97
		6 32		6 32	
1,200 00		1,200 00	1,200 00		
	1 26	1 26			1 26
		241 74		241 74	
1,800 00		1,800 00	1,800 00		
800 00		800 00	800 00		
1,839 70		1,839 70	1,839 70		
26,000 00		26,000 00	18,593 90		7,406 10
		3,802 45			3,802 45
30,000 00		30,000 00	27,117 00		2,883 00
	1,746 50	2,168 00			2,168 00
		106 42		106 42	
1,500 00		1,500 00			1,500 00
		2,350 00	2,102 00		248 00
		170 00	156 50	13 50	
5,000 00		5,000 00	3,812 18		1,187 82
1,388,745 70	61,585 44	1,934,580 20	1,381,323 34	109,564 81	443,692 05

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
JUDICIARY AND DIPLOMATIC—Continued.				
Brought forward				\$484,249 06
Punishing violations of intercourse acts and frands	1881			207 85
Do	1880			74 24
Prosecution of crimes	1882	21	454	
Do	1881			1,025 09
Do	1880			4,519 56
Preservation of records United States courts, Frankfort, Ky.	1882	21	454	
Publishing supreme court reports Territory of Wyoming	1882	21	454	
Fees and expenses of marshals United States courts	1882	21	454	
Do	1881			39,538 74
Do	1880			14,716 01
Fees of district attorneys United States courts	1882	21	454	
Do	1881			107,230 21
Do	1880			3 54
Fees of clerks United States courts	1882	21	454	
Do	1881			48,069 42
Do	1880			223 91
Fees of commissioners United States courts	1882	21	454	
Do	1881			27,429 37
Do	1880			7,994 22
Fees of jurors United States courts	1882	21	454	
Do	1881			2,897 25
Do	1880			84,385 11
Fees of witnesses United States courts	1882	21	454	
Do	1881			9,076 02
Do	1880			97,583 96
Support of prisoners United States courts	1882	21	454	
Do	1881			34,950 75
Do	1880			6,948 87
Rent of court-houses United States courts	1882	21	454	
Do	1881			37,444 54
Do	1880			465 28
Miscellaneous expenses United States courts	1882	21	454	
Do	1881			33,047 23
Do	1880			16,023 43
Expenses of United States courts	1879			617 18
Do	1878			76 92
Do	1878*			8,176 29
Do	1877*			7 15
Do	1879*			
Postage Department of Justice	1881			5,000 00
Do	1880			5,000 00
Digest of Opinions of Attorneys-General	1881			1,000 00
Law library, Territory of Wyoming				24 00
Law books United States courts, Deadwood, Dak.	1881			31 00
Furniture and repairs United States court-house, Charleston, S. C.	1881			442 20
Support of convicts	1882	21	454	
Do	1881			23,714 76
Do	1880			8,352 99
International Bureau of Weights and Measures	1882	21	455	
Do	1880			2,345 77
Do	1881			
International exhibition at Sydney and Melbourne, Aus- tralia	1879			5,237 99
Do	1880			
International Exposition at Paris	1878			2,663 75
International remonetization of silver				12,151 05
International Bi-metallic Commission		21	455	
Expenses of International Sanitary Congress				3,978 05
Improvement of the American cemetery at Smyrna	1881			500 00
Berlin Fishery Exhibition				35 43
Tribunal of arbitration at Geneva				1,232 39
Payment for certain lands ceded by United States to Great Britain under treaty of Washington				5,677 02
Compensation and expenses of commission to China	1880			374 27
Do	1881			
Joint commission, &c., claims between United States and the French Republic		21	455	65,879 68
Publication of consular and other reports	1882	21	456,391	
Do	1881			1,633 22
International Prison Commission	1882	21	455	
Fees of supervisors of elections		R. S.	3689	
Estate of decedents' trust funds				44,750 66
Carried forward				1,257,205 43

*And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$1,888,745 70	\$61,585 44 742 25	\$1,934,580 20 950 10 74 24	\$1,381,323 34 228 05	\$109,564 81 74 24	\$443,092 05 722 05
20,000 00	2,841 00	20,000 00 3,866 09	17,212 63 1,221 70	4,519 56	2,787 37 2,644 39
1,000 00		1,000 00	856 00		144 00
1,000 00		1,000 00			1,000 00
600,000 00	1,977 93	601,977 93	578,537 57		23,440 36
	9,784 44	49,323 18	46,532 92		2,790 26
	995 75	15,711 76	14,958 83	752 93	
325,000 00		325,000 00	296,476 63		28,523 37
		107,230 21	77,690 37		29,539 84
		3 54		3 54	
150,000 00		150,000 00	115,820 91		34,179 09
		48,069 42	48,066 26		3 16
		223 91	44 20	179 71	
100,000 00		100,000 00	80,209 67		19,790 33
		27,429 37	27,426 43		2 94
		7,994 22	1,896 00	6,098 22	
450,000 00	6,730 68	456,730 68	449,144 70		7,585 98
	60,504 88	63,402 13	10,712 23		52,689 90
	1,249 88	85,634 49	3,715 54	81,913 95	
600,000 00	8,438 41	608,438 41	606,561 42		1,876 99
	33,008 12	42,084 14	33,677 33		8,406 81
	6,712 77	104,296 73	2,090 05	102,206 68	
325,000 00	4,635 43	329,635 43	252,934 52		76,700 91
	23,036 68	57,987 43	41,673 47		16,313 96
	1,543 01	8,491 88	2,499 99	5,991 89	
75,000 00	125 00	75,125 00	39,327 21		35,797 79
		37,444 54	13,634 08		23,810 46
		465 28	452 00	13 28	
325,000 00	1,335 85	326,335 85	291,899 53		34,436 32
	14,825 39	47,872 62	12,383 85		35,488 77
	3,115 33	19,138 76	4,293 72	14,845 04	
		617 18	617 18		
		76 92			76 92
		8,176 29	103 69		8,072 60
		7 15		7 15	
	15,201 78	15,201 78		15,201 78	
		5,000 00			5,000 00
		5,000 00		5,000 00	
		1,000 00			1,000 00
		24 00			24 00
		31 00			31 00
		442 20			442 20
25,000 00		25,000 00	2,667 28		22,332 72
		23,714 76	158 06		23,556 70
		8,352 99		8,352 99	
2,270 00		2,270 00	2,265 24		4 76
		2,345 77	2,231 28		114 49
	1,591 00	6,828 99	6,828 99		
		2,663 75	124 42		2,539 33
		12,151 05	3,000 00		9,151 05
19,664 40		19,664 40	19,664 40		
		3,978 05			3,978 05
		500 00			500 00
	5 95	41 38	35 43		5 95
		1,232 39	400 80		831 59
		5,677 02			5,677 02
		574 27	574 27		
50,000 00	16,372 35	132,252 23	127,999 65		4,252 58
17,000 00		17,000 00	17,000 00		
		1,633 22	1,633 22		
250 00		250 00			250 00
38,397 08	1,473 00	39,870 08	39,870 08		
	2,775 42	47,526 08	1,962 35		45,563 73
4,513,327 18	280,607 44	6,051,140 05	4,680,637 49	354,730 77	1,015,771 79

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
JUDICIARY AND DIPLOMATIC—Continued.				
Brought forward				\$1, 257, 205 43
Relief of H. V. Philpott		22	7	
Relief of Thomas J. Wharton		22	57	
Total judiciary and diplomatic				1, 257, 205 43
CUSTOMS.				
Expenses of collecting revenue from customs		R. S.	3687	680, 104 43
Do	1878*			3 54
Expenses of revenue-cutter service	1882	21	438	
Do	1881			6, 425 '98
Do	1880			8, 470 60
Do	1879†			
Supplies of light-houses	1882	21	439	
Do	1881			16, 698 39
Do	1880			20, 876 87
Repairs and incidental expenses of light-houses	1882	21	439	
Do	1881			11, 365 07
Do	1880			40 15
Do	1881			
Do	1882			30, 000 00
Salaries of keepers of light-houses	1882	21	438	
Do	1881			19, 572 39
Do	1880			49, 994 23
Inspecting lights	1882	21	439	
Do	1881			600 00
Do	1880			1, 824 31
Expenses of light-vessels	1882	21	438	
Do	1881			822 25
Do	1880			113 83
Expenses of fog-signals	1882	21	439	
Do	1881			
Do	1880			4, 736 71
Expenses of buoyage	1882	21	439	
Do	1881			5, 896 00
Do	1880			28, 065 43
Repairs and preservation of public buildings	1882	21	436	
Do	1881			15, 054 32
Do	1880			4, 710 24
Furniture and repairs for public buildings	1882	31	441	
Do	1881			84, 106 95
Do	1880			2, 605 63
Fuel, lights, and water for public buildings	1882	21	441	
Do	1881	22	8, 381	
Do	1880			22, 494 06
Heating apparatus for public buildings	1882	21	441	
Do	1881			13, 490 80
Do	1880			10, 000 00
Pay of custodians and janitors for public buildings	1882	21	441	
Do	1881			106 84
Do	1880			
Commissions to superintendents of lights	1882			11, 172 75
Do	1880			223 25
Do	1878†			309 83
Marine Hospital Service	R. S.	3689, 4803		237, 774 32
Life-Saving Service	1882	21	437	
Do	1881			92, 341 21
Do	1880			82, 957 49
Life-Saving Service contingent expenses	1881			11, 849 48
Do	1880			1, 277 48
Establishing life-saving stations				56, 733 23
Rebuilding and improving life-saving stations				64 45
Rebuilding revenue steamer Wm. Pitt Fessenden		21	438	
Constructing a revenue steamer		22	8	
Building or purchase of such vessels, &c., for the Revenue Service		21	438	
Compensation in lieu of moieties	1882	21	441	
Do	1881			14, 929 24
Do	1880			27, 850 12
Do	1880			62 76
Salaries and traveling expenses of agents at seal fisheries	1882	21	441	
Do	1881			8, 865 20
Carried forward				1, 584, 589 83

*Prior to July 1.

†And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$4,513,327 18 500 00 250 00	\$280,607 44	\$6,051,140 05 500 00 250 00	\$4,680,637 49 500 00 250 00	\$354,730 77	\$1,015,771 79
4,514,077 18	280,607 44	6,051,890 05	4,681,387 49	354,730 77	1,015,771 79
6,843,348 00	169,740 60	7,693,193 03 2 54	6,676,099 86		1,017,093 17 3 54
875,000 00	3,867 50	878,867 50	875,441 91		3,425 59
	47,662 93	54,088 91	47,904 06		6,184 85
	25,597 88	34,068 48	354 25	33,714 23	
	148 57	148 57		148 57	
375,000 00	2,928 61	377,928 61	370,586 02		7,341 99
	4,199 31	20,897 70	8,656 30		12,241 40
	7,778 93	28,655 80	6 61	28,649 19	
275,000 00	30,211 71	305,211 71	284,066 91		21,144 80
	6,772 36	18,137 43	11,773 58		6,363 85
	363 58	403 73	40 80	362 93	
		30,000 00	26,000 00		4,000 00
585,000 00	11,090 27	596,090 27	561,153 08		34,937 19
	12,146 73	31,719 12	206 69		31,512 43
	163 53	50,157 76	2,939 31	47,218 45	
4,000 00	94 36	4,094 36	2,827 20		1,267 16
	941 92	1,541 92			1,541 92
		1,824 81		1,824 81	
240,000 00	330 38	240,330 38	231,875 40		8,454 98
	1,410 29	2,232 54	1,996 00		236 54
	1,957 50	2,071 33		2,071 33	
60,000 00	199 25	60,199 25	46,075 60		14,123 65
	1,875 40	1,875 40	1,335 61		539 79
	27 48	4,764 19		4,764 19	
325,000 00	3,738 21	328,738 21	321,971 55		6,766 66
	9,425 15	15,321 15	999 00		14,322 15
	657 92	28,723 35		28,723 35	
158,000 00	3,195 89	161,195 89	131,002 00		30,193 89
	1,418 92	16,473 24	10,208 66		6,264 58
		4,710 24	63 58	4,646 66	
150,000 00	11,735 28	161,735 28	126,898 39		34,836 89
	234 32	84,341 27	75,795 30		8,545 97
		2,605 63	11 00	2,594 63	
585,000 00	10,115 62	595,115 62	520,962 73		74,152 89
	63 98	22,558 04	22,398 28		159 76
		13,490 80	595 51	12,895 29	
100,000 00	5,326 41	105,326 41	90,001 79		15,324 62
	1,427 30	11,427 30	10,051 04		1,376 26
		106 84		106 84	
90,000 00		90,000 00	90,000 00		
	1 10	1 10			1 10
		11,172 75		11,172 75	
		223 25	223 25		
		309 83		309 83	
498,215 69	20,232 19	666,222 20	488,352 35		177,869 85
560,900 00	4,411 00	565,311 00	511,041 82		54,269 18
	327 07	92,668 28	54,001 09		38,667 19
		82,957 49		82,957 49	
	1,539 23	13,888 71	13,042 95		345 76
	6 29	1,283 77	19 98	1,263 79	
	7 41	56,740 64	27,190 25		29,541 39
	389 50	453 95			453 95
100,000 00		100,000 00	1,053 85		98,946 15
75,000 00		75,000 00	52,114 80		22,885 20
	5,414 08	20,343 32	13,251 30		7,092 02
30,000 00		30,000 00	29,917 86		82 14
	375 84	28,225 96	1,086 80		27,139 16
		62 76		62 76	
13,350 00		13,350 00	6,671 99		6,678 01
		8,865 20	7,560 57		1,304 63
11,852,813 69	409,551 80	13,846,955 32	11,755,836 48	263,486 59	1,827,632 25

STATEMENT exhibiting the BALANCES of APPROPRIATIONS

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				\$1,584,589 83
Salaries and traveling expenses of agents at seal-fisheries	1880			2,497 65
Standard weights and measures	1882	21	441	
Do	1881			5,165 98
Distribution of standard weights and measures for the use of colleges		21	521	
Protection of sea-otter hunting-grounds and seal-fisheries	1882	21	441	
Do	1881			20,000 00
Do	1880			20,000 00
Report of taxation and other charges upon ship-owners under State laws	1882	21	442	
Custom-house, Boston, Mass.				309 13
Custom-house and post-office, Fall River, Mass.				45,443 64
Custom-house and post-office, Hartford, Conn.				90,151 27
Custom-house and post-office, Albany, N. Y.				149,132 45
Barge-office building, New York, N. Y.				82,163 19
Marine hospital, Pittsburgh, Pa.				7,015 24
Marine hospital, Wilmington, Del.				2,050 00
Custom-house, New York, N. Y.				36,098 53
Custom-house, court-house, &c., Toledo, Ohio.				147,998 30
Custom-house and post-office, Cincinnati, Ohio				387,662 85
Custom-house, Cleveland, Ohio.				124,179 33
Custom-house, court-house, &c., Evansville, Ind.				14,668 96
Custom-house, sub-treasury, &c., Chicago, Ill.				31,312 39
Marine hospital, Chicago, Ill.				98 97
Marine hospital, Memphis, Tenn.				29,785 10
Custom-house, court-house, &c., Memphis, Tenn.				196,180 90
Custom-house, court-house, &c., Nashville, Tenn.				68,007 42
Marine hospital, Key West, Fla.				3 51
Custom-house, &c., Saint Louis, Mo.				633,534 15
Custom-house, &c., Kansas City, Mo.				155,141 14
Appraiser's stores, San Francisco, Cal.				1,972 55
Marine hospital, San Francisco, Cal.				422 63
Whale's Back fog-signal, New Hampshire				1,781 74
Beacon-light, Lake Memphremagog, Vermont.				
Day beacon, Maine, New Hampshire, and Massachusetts.				4,000 00
Borden's Flats light-station, Massachusetts.				
Boat-landings at light-stations, Maine, New Hampshire, and Massachusetts.				
Stage Harbor light-station, Massachusetts				
Ipswich light-station, Massachusetts				
Fuller's Rock and Sasafrais Point light-station, Rhode Island				4,500 00
Castle Hill fog-signal, Rhode Island				10,000 00
Wickford Harbor light-station, Rhode Island.				35,000 00
Whale Rock light-station, Rhode Island				25,000 00
Stamford Harbor light-station, Connecticut.				20,000 00
Cumberland Head light-station, New York				250 00
Cold Spring Harbor light-station, New York				10,000 00
Thirty-Mile Point light-station, New York				10,000 00
Elm Tree light-station, New York				2,500 00
Prince's Bay light-station, New York				3,500 00
Staten Island depot, New York				5,000 00
Barnegat light-station, New Jersey				9,000 00
Abescom light-station, New Jersey				20,000 00
Horse Shoe Shoal range-lights, New Jersey				10,000 00
Great Beds light-station, New Jersey				
Lewes light-station, Delaware				10,000 00
Five Fathoms Bank light-ship, Delaware				49,000 00
Ship John Shoal light-station, Delaware				2,952 13
Reedy Island light-station, Delaware				200 09
Lazaretto depot, Maryland				4,000 00
James Island light-station, Maryland				5,650 31
Hooper's Strait light-station, Maryland				1,118 00
Kent Point light-station, Maryland				25,000 00
Cape Henry light-station, Virginia.				48,063 52
Portsmouth depot, Virginia				4,500 00
Bells Rock light-station, Virginia				5,000 00
Laurel Point light-station, North Carolina				1,544 82
Hilton Head and Bay Point light-station, South Carolina				4,055 60
Sampit River light-station, South Carolina				
Lights on the Savannah River, Georgia				60,000 00
Fig Island light-station, Georgia.				
American Shoal light-station, Florida				31,334 52
Dry Tortugas light-station, Florida				75,000 00
Carried forward				4,333,535 84

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$11,852,813 69	\$409,551 80	\$13,846,955 32	\$11,755,836 48	\$263,486 59	\$1,827,632 25
7,200 00		2,497 65	1,030 50	1,467 15	
		7,200 00	2,581 80		4,618 20
		5,165 98	5,165 98		
7,800 00		7,800 00	7,800 00		
25,000 00		25,000 00			25,000 00
		20,000 00			20,000 00
		20,000 00	19,559 10	440 90	
1,000 00		1,000 00	1,000 00		
		309 13	118 80		190 33
	46 01	45,489 65	20,443 64		25,046 01
		90,151 27	79,593 20		10,558 07
		149,132 45	82,810 91		66,321 54
	635 18	82,798 37	82,396 46		401 91
		7,015 24			7,015 24
		2,050 00	1,800 00		250 00
		36,098 53	13,243 50		22,855 03
	1,227 31	149,225 61	48,099 82		101,125 79
	53 97	387,716 82	238,660 57		149,056 25
	15,363 01	139,542 34	92,447 66		47,094 68
		14,668 96	9,064 58		5,604 38
	5,454 41	36,766 80	33,502 55		3,264 25
		98 97			98 97
		29,785 10			29,785 10
		196,180 90	91,200 30		104,980 60
	39 05	68,046 47	63,369 33		4,677 14
		3 51			3 51
	1,424 71	634,958 86	447,144 13		187,814 73
		155,141 14	39,259 50		115,881 64
		1,972 55	1,972 55		
		422 63			422 63
		1,781 74	1,781 74		
	54 81	54 81			54 81
	95 38	4,095 38			4,095 38
	5,000 00	5,000 00	5,000 00		
	1,299 25	1,299 25	1,299 25		
	1,658 81	1,658 81	1,541 55		117 26
	61 74	61 74			61 74
		4,500 00			4,500 00
		10,000 00			10,000 00
		35,000 00	25,000 00		10,000 00
		25,000 00	25,000 00		
		20,000 00	20,000 00		
		250 00			250 00
		10,000 00			10,000 00
		10,000 00			10,000 00
		2,500 00			2,500 00
		3,500 00			3,500 00
		5,000 00	5,000 00		
		9,000 00			9,000 00
		20,000 00			20,000 00
		10,000 00	8,000 00		2,000 00
	1,357 12	1,357 12	1,357 12		
	58 92	10,058 92	8,000 00		2,058 92
	24,742 00	73,742 00	73,742 00		
		2,952 13			2,952 13
		200 09			200 09
		4,000 00			4,000 00
	272 92	5,923 23	5,650 31		272 92
	173 00	1,291 00	1,118 00		173 00
		25,000 00	20,000 00		5,000 00
	140,00	48,203 52	48,203 52		
		4,500 00			4,500 00
	4,813 36	9,813 36	6,000 00		3,813 36
	263 87	1,808 69	1,582 74		225 95
	399 45	4,455 05	4,147 50		307 55
	3 70	3 70			3 70
		60,000 00	23,162 00		36,838 00
	34 27	34 27			34 27
		31,334 52			31,334 52
		75,000 00			75,000 00
813 69	474,224 05	16,701,573 58	13,423,687 09	265,394 64	3,012,491 85

STATEMENT exhibiting the BALANCES of APPROPRIATIONS.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward.....				\$4,333,535 84
Repairs of iron light-houses, Florida.....				3,100 00
Florida reef beacons, Florida.....				10,000 00
Sanibel Island light-station, Florida.....				20,000 00
Trinity Shoal light-ship, Florida.....				
Dog River Bar and Choctaw Pass Channel light-station, Alabama.....				6,000 00
Reestablishment of light-houses, Texas.....				20,000 00
Reestablishment of lights, Mississippi River.....	22	380		
South Pass Pier lights, Mississippi River, Louisiana.....				9,189 25
Trinity Shoal light-ship, Louisiana.....				2,003 79
South Pass light-station, Louisiana.....				27,300 00
Calcasieu Range light-station, Louisiana.....				1,500 00
Red River lights, Louisiana.....				1,000 00
Amite River light-station, Louisiana.....				3,000 00
Maumee Bay light-station, Ohio.....				4,825 78
Sandusky Bay light-station, Ohio.....				
Pier Head beacon lights on the lakes, Michigan.....				31,114 77
Stannard's Rocks light-station, Michigan.....				73,000 00
Passage Island light-station, Michigan.....				8,000 00
Frying Pan Island light-station, Michigan.....				2,000 00
Belle Isle light-station, Michigan.....				10,000 00
Point No Point light-station, Washington Territory.....				6,421 66
Willamette Head light-station, Oregon.....				5,000 00
Racine Point light-station, Wisconsin.....				5,018 64
Sand Island light-station, Wisconsin.....				8,000 00
Sherwood's Point light-station, Wisconsin.....				11,000 00
Sturgeon's Bay range-lights, Wisconsin.....				10,000 00
Oakland Harbor light-station, California.....				5,000 00
Point Fermin light-station, California.....				300 00
Piedras Blancas light-station, California.....				499 94
Point Conception light-station, California.....				12,164 00
Point Pinos light-station, California.....				1,367 85
Farallon fog-signal, California.....				
Steam-tender for the Atlantic coast.....				88,925 50
Survey of light-houses, Atlantic coast.....				16,755 30
Steam-tender for Western River lights.....				
Fog-signals on light ships.....				
Laboratory of the Light-House Board.....				8,000 00
Duplicate fog-signals for the coasts.....				
Depot for the twelfth district.....				
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers.....	1882	21	439	
Do.....	1881			965 98
Do.....	1880			1,885 06
Do.....	1879*			
Lighting the Ohio River.....	1875*	18	110	
Repayment to importer, excess of deposits, charges, and commissions.....				64,464 65
Repayment to importer, excess of deposits; act June 16, 1880.....				1,937 14
Repayment to importer, excess of deposits; act March 3, 1881.....				94,095 67
Repayment to importer, excess of deposits (no limit).....		R. S.	3689	
Debentures, drawbacks, bounties, or allowances.....		R. S.	3689,	
Debentures, drawbacks, bounties, or allowances; act June 16, 1880.....				21,613 94
Debentures and other charges.....		R. S.	3689	
Detection and prevention of frauds upon the customs revenue.....	1882			43,235 81
Do.....	1881			67,140 12
Do.....	1880			76,808 46
Extra pay to officers and men who served in the Mexican War, Revenue Marine.....		R. S.	3689	
Refunding moneys erroneously received and covered into the Treasury.....		R. S.	3689	
Unclaimed merchandise.....		R. S.	3689	
Inspection of neat cattle shipped to foreign ports.....	1882	21	442	
Reimbursement of the master of the Verbera.....				33 83
Relief of officers and crews of whaling barks Mount Wallaston and Vigilant.....				6,000 00
Relief of Sidney P. Luther.....	22		2	
Relief of Timothy E. Ellsworth.....	22		58	
Total customs.....				5,122,203 58

*And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$11,893,813 69	\$474,224 03	\$16,701,573 58	\$13,423,687 09	\$265,394 64	\$3,012,491 85
		3,100 00			3,100 00
		10,000 00			10,000 00
		20,000 00			20,000 00
	7 14	7 14			7 14
		6,000 00			6,000 00
		20,000 00	3,000 00		17,000 00
10,000 00		10,000 00	10,000 00		
		9,189 25			9,189 25
	1,298 96	3,302 75	289 33		3,013 42
		27,300 00	10,500 00		16,800 00
		1,500 00			1,500 00
	305 09	1,305 09			1,305 09
		3,000 00	2,500 00		500 00
		4,825 78			4,825 78
	94 52	94 52			94 52
	2,247 21	33,361 98	13,717 24		19,644 74
		73,000 00	45,000 00		28,000 00
		8,000 00	8,000 00		
		2,000 00	2,000 00		
		10,000 00	10,000 00		
		6,421 66			6,421 66
	2,104 32	7,104 32	5,375 00		1,729 32
		5,018 64			5,018 64
		8,000 00	8,000 00		
		11,000 00			11,000 00
		10,000 00	10,000 00		
		5,000 00			5,000 00
		300 00			300 00
		499 94			499 94
		12,164 00	12,164 00		
		1,367 85			1,367 85
	4 40	4 40			4 40
	52,729 24	141,634 74	134,965 44		6,669 30
	394 71	17,150 01	7,997 95		9,152 06
	324 47	324 47			324 47
	521 69	521 69			521 69
		8,000 00	5,000 00		3,000 00
	04	04			04
	2 09	2 09			2 09
140,000 00	25 00	140,025 00	140 025 00		
	19 54	985 52			985 52
	76 99	1,962 65		1,962 65	
	209 18	209 18		209 18	
2,400 00		2,400 00	2,400 00		
		64,464 65	64,464 65		
		1,937 14		1,937 14	
	6,681 56	100,777 23	100,630 96		146 27
3,522,431 72	11,968 52	3,534,400 24	3,534,400 24		
2,088,733 19	146,746 96	2,235,480 15	2,235,480 15		
	1,839 42	23,453 36	6,013 50		17,439 86
179 45		179 45	179 45		
		43,235 81	43,235 81		
		67,140 12	235 43		66,904 69
		70,808 46		76,808 46	
156 00		156 00	156 00		
172 85		172 85	172 85		
2,203 08		2,203 63	2,203 63		
15,000 00		15,000 00	10,475 67		4,524 33
		33 83			33 83
		6,000 00	6,000 00		
85 00		85 00	85 00		
2,580 50		2,580 50	2,580 50		
17,677,756 03	701,825 10	23,501,784 71	19,860,934 89	346,312 07	3,294,537 75

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR CIVIL.				
Salaries, office Secretary of the Interior	1882	21	406	
Do	1881			
Do	1880			\$26 49
Contingent expenses, office Secretary of the Interior	1882	21	407	
Do	1881			
Do	1880			59
Salaries of temporary clerks, Department of the Interior	1882	{ 21	406	}
Do	1881	22	87	
Do	1880			13 70
Rent of buildings, Department of the Interior	1882	21	407	
Do	1881	}		
Do	1882			
Do	1880			933 34
Fuel, lights, &c., Department of the Interior	1882	21	407	
Rent of additional buildings, Department of the Interior	1882	22	46	
Rent of rooms for Court of Claims	1882	21	449	
Packing, &c., Congressional documents	1882	21	407	
Do	1881			
Do	1880			345 59
Stationery, Interior Department	1882	{ 21	407	}
Do	1881	22	9	
Do	1880			113 26
Do	1879			23 44
Postage, Interior Department	1882	21	407	
Do	1881			63,600 00
Do	1880			15,562 50
Postage to postal-union countries	1882	21	407	
Do	1881			
Publishing the Biennial Register		21	407	
Salaries, General Land Office	1882	{ 21	407	}
Do	1881	22	10	
Do	1880			107 73
Contingent expenses, General Land Office	1882	21	407	
Do	1881			2,476 56
Do	1880			
Maps of the United States	1882	21	407	
Do	1881			6,000 00
Commission to classify lands and codify land laws	1880			50
Adjusting claims for indemnity for swamp lands				1,575 00
Reproducing plats of surveys, General Land Office	1882	{ 21	451	}
Do	1881	22	10	
Do	1880			5,500 00
Salaries, office of Commissioner of Indian Affairs	1882	21	408	
Do	1880			30 93
Salaries of temporary clerks, office Commissioner of Indian Affairs	{ 1882	}		
Do	1883			
Contingent expenses, office Commissioner of Indian Affairs	1882	21	408	
Do	1881			
Do	1880			2 86
Salaries, office Commissioner of Railroads	1882	21	410	
Do	1881			
Do	1880			6 44
Contingent expenses, office Commissioner of Railroads	1882	21	410	
Do	1881			1,000 00
Do	1880			53 50
Traveling expenses, office Commissioner of Railroads	1882	21	410	
Salaries, office Commissioner of Education	1882	21	409	
Do	1881			
Do	1880			80
Contingent expenses, office Commissioner of Education	1882	21	409	
Do	1881			
Do	1880			4 72
Distributing documents, office Commissioner of Education	1882	21	409	
Do	1881			1,500 00
Do	1880			50
Salaries, office Commissioner of Pensions	1882	21	409	
Do	1881			
Do	1880			589 55
Contingent expenses, office Commissioner of Pensions	1882	21	408	
Carried forward				99,468 10

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$124,640 00		\$124,640 00	\$124,640 00		
	02	02			\$0 02
		26 49		\$26 49	
9,000 00	969 13	9,969 13	9,843 58		125 55
	43	43			43
		59		59	
8,000 00		8,000 00	8,000 00		
	1 30	1 30			1 30
		13 70		13 70	
32,000 00		32,000 00	32,000 00		
	410 00	410 00			410 00
		933 34		933 34	
8,000 00		8,000 00	8,000 00		
20,000 00		20,000 00	2,000 00		18,000 00
3,600 00		3,600 00	3,600 00		
1,500 00		1,500 00	1,500 00		
	14 04	14 04			14 04
		345 59	152 55	193 04	
48,000 00	4,706 92	52,706 92	51,856 36		850 56
	411 76	525 02	384 95		140 07
		23 44		23 44	
	69 77	69 77		69 77	
22,500 00		22,500 00	19,770 00		2,730 00
		63,600 00	3,000 00		60,600 00
		15,562 50		15,562 50	
5,000 00		5,000 00	5,000 00		
	35 58	35 58			35 58
2,000 00	755 50	2,755 50	2,000 00		755 50
312,820 00		312,820 00	312,820 00		
	80 69	80 69			80 69
		107 73	40	107 33	
31,000 00		31,000 00	31,000 00		
	364 75	2,841 31	2,619 87		221 44
	359 16	359 16		359 16	
6,000 00		6,000 00	6,000 00		
	25	6,000 25	6,000 00		25
		50		50	
		1,575 00	616 60	958 40	
25,000 00		25,000 00	25,000 00		
	2 00	5,502 00	5,500 00		2 00
	2 00	2 00		2 00	
82,780 00		82,780 00	82,780 00		
		30 93		30 93	
4,000 00		4,000 00	1,000 00		3,000 00
3,000 00		3,000 00	3,000 00		
	1 06	1 06			1 06
		2 86		2 86	
14,300 00		14,300 00	14,300 00		
	2 79	2 79			2 79
		6 44		6 44	
300 00		300 00	300 00		
	93	1,000 93	400 60		600 33
		53 60		53 60	
2,500 00		2,500 00	2,500 00		
25,380 00		25,380 00	25,380 00		
	4 82	4 82			4 82
		80		80	
18,775 00	106 00	18,881 00	18,881 00		
	7 52	7 52			7 52
		4 72		4 72	
6,000 00		6,000 00	6,000 00		
	58 23	1,558 23	1,503 00		55 23
		50		50	
591,010 00		591,010 00	591,010 00		
	82 51	82 51			82 51
		589 55		589 55	
36,000 00		36,000 00	36,000 00		
1,443,105 00	8,447 16	1,551,020 26	1,444,358 91	18,939 66	87,721 69

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$99,468 10
Contingent expenses, office Commissioner of Pensions	1881	{		12,000 00
Do	1882			
Additional clerks, office Commissioner of Pensions	1882	{	408	}
Do	1881		22		10
Investigation of pension cases, office Commissioner of Pen- sions	1882	{	408	}
Salaries, office Commissioner of Patents	1882		21		409
Do	1881	{	9	}
Do	1880		22	
Contingent expenses, office Commissioner of Patents	1882	{	409	}
Do	1881		21	
Scientific library, office Commissioner of Patents	1882	{	409	}
Do	1881		21	
Plates for Patent Office Official Gazette, office Commissioner of Patents	1882	{	409	}
Do	1881		21	
Photolithographing, office Commissioner of Patents	1882	{	409	}
Do	1881		22		9
Copies of drawings, office Commissioner of Patents	1882	{	409	}
Do	1881		22		9
Classified abridgment of letters patent, office Commissioner of Patents	1880			1 56
Tracings of drawings, office Commissioner of Patents	1880			10,000 00
Investigations of frauds, Pension Office	1881			320 00
Salaries of employes under Architect of the Capitol	1880			20,000 00
Salary of director of Geological Survey	1882	21	410	13,537 81
Enlarging court-house, Washington, D. C.	1882	21	451	
Penitentiary building, Territory of Dakota				112,000 00
Salaries, office of surveyor-general, Arizona	1882	21	410	30,000 00
Do	1881			
Contingent expenses, office of surveyor-general, Arizona	1880			428 59
Do	1882	21	450	
Salaries, office of surveyor-general, California	1881			95 50
Do	1880			33 60
Contingent expenses, office of surveyor-general, California	1882	21	410	
Do	1881			20 00
Salaries, office of surveyor-general, Colorado	1880			15 07
Do	1882	21	450	
Contingent expenses, office of surveyor-general, Colorado	1881			60 50
Do	1880			4 35
Salaries, office of surveyor-general, Dakota	1882	21	410	
Do	1881			3 01
Contingent expenses, office of surveyor-general, Dakota	1880			88 31
Salaries, office of surveyor-general, Florida	1882	21	450	
Do	1881			
Contingent expenses, office of surveyor-general, Florida	1882	21	410	2,000 00
Do	1881			51
Salaries, office of surveyor-general, Idaho	1880			
Do	1882	21	450	
Contingent expenses, office of surveyor-general, Idaho	1881			145 00
Do	1880			
Salaries, office of surveyor-general, Idaho	1882	21	410	
Do	1881			163 14
Contingent expenses, office of surveyor-general, Idaho	1882	21	450	
Do	1881			23 52
Salaries, office of surveyor-general, Idaho	1880			171 10
Do	1882	21	410	
Contingent expenses, office of surveyor-general, Idaho	1881			30 48
Do	1880			
Carried forward				302,639 24

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$1,443,105 00	\$8,447 16	\$1,551,020 26	\$1,444,358 91	\$18,936 66	\$87,721 69
	12 24	12,000 00	12,000 00		12 24
277,520 00	333 57	277,520 00	277,520 00		333 57
125,000 00		125,000 00	80,000 00		45,000 00
490,870 00	15 88	490,870 00	490,870 00		15 88
	6 12	18 81		18 81	
25,000 00		25,000 00	25,000 00		
	54	6 12			6 12
5,000 00		1 54		1 54	
		5,000 00	5,000 00		
		2,000 54	2,000 00		54
		13		13	
23,000 00	4 64	23,000 00	23,000 00		4 64
		7 05		7 05	
58,733 29	80	58,733 29	58,733 29		80
		84		84	
40,000 00	1 10	40,000 00	40,000 00		1 10
		1 56		1 56	
		10,000 00	8,000 00		2,000 00
	754 88	320 00		320 00	
		20,754 88	3,748 97		17,005 91
7,824 00		13,537 81		13,537 81	
6,000 00		7,824 00	7,824 00		
		6,000 00	6,000 00		
		112,000 00	70,000 00		42,000 00
		30,000 00	533 45		29,466 55
6,500 00	201 68	6,500 00	6,500 00		201 68
		201 68			
1,500 00		428 59		428 59	
		1,500 00	1,500 00		
		95 50	95 50		
35,000 00	5 19	33 60		33 60	
		35,000 00	35,000 00		25 19
		25 19			
4,000 00	5 28	15 67		15 67	
		4,000 00	4,000 00		65 78
		65 78			
8,000 00	2 38	4 35		4 35	
		8,000 00	8,000 00		5 39
		5 39			
1,560 00	2 16	88 31		88 31	
		1,500 00	1,500 00		2 16
8,500 00	585 66	2 16			
		8,500 00	8,500 00		562 46
		2,585 66	2,023 20		
1,500 00		51		51	
4,800 00		1,500 00	1,500 00		163 14
		145 00	145 00		
1,000 00		4,800 00	4,800 00		
		163 14			
		1,000 00	1,000 00		
		23 52	23 52		
5,000 00	07	171 10		171 10	
		5,000 00	5,000 00		07
		07			
1,500 00		30 48		30 48	
		1,500 00	1,500 00		
		12		12	
2,580,852 29	10,379 35	2,893,870 88	2,635,675 84	33,600 13	224,594 91

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR CIVIL.—Continued.				
Brought forward				\$302, 639 24
Salaries, office of surveyor-general, Louisiana	1882	21	410	
Contingent expenses, office of surveyor-general, Louisiana	1882	21	449	
Salaries, office of surveyor-general, Minnesota	1882	21	410	
Do	1880			1 01
Contingent expenses, office of surveyor-general, Minnesota	1882	21	450	
Do	1881			22 00
Do	1880			170 94
Salaries, office of surveyor-general, Montana	1882	21	410	
Do	1881			
Do	1880			15
Contingent expenses, office of surveyor-general, Montana	1882	21	450	
Do	1881			
Do	1880			20
Salaries, office of surveyor-general, Nebraska and Iowa	1882	21	410	
Do	1880			1 55
Contingent expenses, office of surveyor-general, Nebraska and Iowa	1882	21	450	
Salaries, office of surveyor-general of Nevada	1882	21	410	
Do	1881			
Do	1880			402 52
Contingent expenses, office of surveyor-general, Nevada	1882	21	450	
Salaries, office of surveyor-general, New Mexico	1882	21	410	
Do	1880			1 88
Contingent expenses, office of surveyor-general, New Mex- ico	1882	21	450	
Do	1880			06
Salaries, office of surveyor-general, Oregon	1882	21	410	
Do	1880			1 03
Contingent expenses, office of surveyor-general, Oregon	1882	21	450	
Do	1880			390 94
Salaries, office of surveyor-general, Utah	1882	21	410	
Contingent expenses, office of surveyor-general, Utah	1882	21	450	
Salaries, office of surveyor-general, Washington	1882	21	410	
Contingent expenses, office of surveyor-general, Washing- ton	1882	21	450	
Salaries, office of surveyor-general, Wyoming	1882	21	410	
Do	1880			3 87
Contingent expenses, office of surveyor-general, Wyoming	1882	21	450	
Do	1880			2 00
Surveying private land claims in Arizona	1882	21	451	
Do	1881			2, 581 69
Do	1880			7, 005 42
Surveying private land claims in California	1882	21	451	
Do	1881			4, 322 41
Do	1880			1, 084 85
Surveying private land claims in New Mexico	1882	21	451	
Do	1881			3, 820 75
Do	1880			1, 474 29
Elevator in House wing of the Capitol	1882	21	449	
Annual repairs of the Capitol	1882	{ 21 22	{ 449 9	} 8, 500 00
Do	1881			
Improving the Capitol grounds	1882	21	449	} 4, 500 00
Do	1881			
Improving the Capitol grounds, retained percentages	1882	21	449	
Lighting the Capitol and grounds	1882	21	449	
Do	1881			3, 000 00
Do	1880			1, 883 99
Heating-apparatus, Senate	1881			500 00
Safe for Spanish archives, office of surveyor-general of California	1880			16 75
Reconstructing Interior Department building		21	449	56, 665 00
Extension of Government Printing Office				34, 016 19
Portrait of the late Thomas Ewing, first Secretary of the Interior				600 00
Repairs of buildings, Interior Department	1882	21	449	
Do	1881			
Buildings and grounds, Government Hospital for the Insane	1882	21	452	
Current expenses, Government Hospital for the Insane	1882	21	452	
Do	1881			
Do	1880			25 51
Carried forward				433, 634 24

REGISTER.

473

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

A ppropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$2,580,852 29	\$10,379 35	\$2,893,670 88	\$2,635,675 84	\$33,600 13	\$224,594 91
12,000 00	834 63	12,834 63	12,834 63		
2,000 00	156 50	2,156 50	2,156 50		
8,000 00		8,000 00	8,000 00		
		1 01		1 01	
1,500 00		1,500 00	1,500 00		
	199 24	221 24			221 24
		170 94		170 94	
7,500 00	200 12	7,700 12	7,700 12		
	168 00	1 08			1 68
		15		15	
1,500 00	51 39	1,551 39	1,551 39		
	30	30			30
		20		20	
6,000 00		6,000 00	6,000 00		
		1 55		1 55	
1,500 00		1,500 00	1,500 00		
5,500 00		5,500 00	5,500 00		
	28 86	28 86			28 86
		402 52		402 52	
1,500 00		1,500 00	1,500 00		
8,500 00		8,500 00	8,500 00		
		1 88		1 88	
1,500 00	270 00	1,770 00	1,680 00		90 00
		06		06	
7,000 00		7,000 00	7,000 00		
		1 03		1 03	
1,500 00		1,500 00	1,500 00		
		390 94		390 94	
6,500 00		6,500 00	6,500 00		
1,500 00		1,500 00	1,500 00		
8,000 00		8,000 00	8,000 00		
1,800 00		1,800 00	1,800 00		
6,000 00		6,000 00	6,000 00		
		3 87		3 87	
1,500 00		1,500 00	1,500 00		
		2 00		2 00	
8,000 00	4 50	8,004 50	4,800 00		3,204 50
	434 70	3,016 39	515 31		2,501 08
		7,005 42		7,005 42	
10,000 00		10,000 00	5,284 00		4,716 00
	1,436 94	5,759 35	1,861 15		3,898 20
		1,084 85	495 25	589 60	
8,000 00		8,000 00	1,350 00		6,650 00
	170 60	3,991 35	248 84		3,742 51
		1,474 29		1,474 29	
7,000 00		7,000 00	7,000 00		
53,000 00		53,000 00	53,000 00		
	500 00	9,000 00	2,000 00		7,000 00
60,000 00		60,000 00	60,000 00		
		4,500 00	4,392 50		107 50
	35 52	35 52			35 52
30,000 00		30,000 00	30,000 00		
	780 93	3,780 93	1,200 00		2,580 93
		1,883 99		1,883 99	
		500 00	500 00		
		16 75		16 75	
80,000 00		136,665 00	72,000 00		64,665 00
		34,016 19	33,000 00		1,016 19
		600 00	600 00		
18,000 00		18,000 00	18,000 00		
	3 59	3 59			3 59
10,000 00		10,000 00	10,000 00		
155,000 00		155,000 00	155,000 00		
	07	07			07
		25 51		25 51	
3,110,632 29	15,488 92	3,559,775 45	3,189,145 53	45,571 84	325,058 08

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR CIVIL.—Continued.				
Brought forward				\$433, 634 24
Current expenses of Columbia Institution for Deaf and Dumb.	1882	21	452	
Support of Freedman's Hospital and Asylum	1882	21	452	
Do	1881			
Howard University	1882	21	452	
Buildings and grounds, Columbia Institution for Deaf and Dumb	1882	21	452	
Preservation of collections, Smithsonian Institution	1882	21	444, 452	
Do	1881			
Preservation of collections, Smithsonian Institution, Armory building		21	452	
Expenses of National Academy of Sciences relative to Territorial surveys				300 00
International exchanges, Smithsonian Institution	1882	21	452	
Furniture and fixtures, National Museum	1882	{ 21	449	
Do	1881	{ 22	10	15, 000 00
Taking out private stairway from Law Library to Supreme Court.				
Testing gas	1881			
Expenses of Eighth Census				6, 745 18
Expenses of Ninth Census				3, 341 15
Reimbursements to marshals for taking Ninth Census				96 24
Expenses of Tenth Census			2	49 39
Expenses of Tenth Census, printing and engraving.	1882	21	451	
Appraisalment and sale of Fort Reynolds military reservation in Colorado	1880			1, 613 14
Appraisalment and sale of abandoned military reservations	1881			488 48
Surveying northern boundary of Wyoming	1880			20, 000 00
Resurvey of certain lands in Crawford County, Wisconsin				1, 000 00
Geological survey	1882	21	451	
Do	1881			
Do	1880			611 75
Do	1879			
Do	1880			
Illustrations for report on geological surveys of the Territories	1881			5, 400 00
Examination of public surveys	1882	21	451	
Do	1881			5, 825 16
Do	1880			3, 149 07
Reimbursement to American Photolithograph Company				2, 000 00
Payment to John Sherman, jr., United States marshal				351 93
Maryland Institution for Instruction of the Blind	R. S.		3689	
Protection and improvement of Hot Springs, Ark.	R. S.		3689	2, 933 51
Deposits by individuals for surveying public lands	R. S.		3689	1, 256, 435 62
Protection and improvement of Yellowstone National Park	1882	21	451	
Do	1881			460 31
Repayments for lands erroneously sold prior to July 1, 1877				
Repayment for lands erroneously sold.	R. S.		3689	
Salaries and commissions of registers and receivers	1882	21	450	
Do	1881			8, 963 73
Do	1880			19, 054 14
Do	1879*			
Expenses of depositing public moneys	1882	21	450	
Do	1881			4, 186 70
Do	1880			5, 565 47
Contingent expenses of land offices	1882	21	450	
Do	1881			6, 263 82
Do	1880			6, 755 97
Depredations on public timber	1882	21	450	
Do	1881			17, 070 07
Do	1879			2, 808 86
Do	1880			
Settlement of claims for swamp lands and swamp-land indemnity	1882	21	450	
Do	1881			3, 243 45
Surveying public lands	1882	21	451	
Do	1881			144, 301 83
Do	1880			1, 206 03
Do	1879*			
Five per cent fund, net proceeds of sales of public lands in Kansas	R. S.		3689	
Five per cent. fund, net proceeds of sales of public lands in Nevada	R. S.		3689	
Carried forward				1, 978, 855 24

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$3,110,652 29	\$15,488 92	\$3,559,775 45	\$3,189,145 53	\$45,571 84	\$325,058 08
53,500 00		53,500 00	53,500 00		
41,800 00		41,800 00	41,800 00		
10,000 00	26 00	10,000 00	10,000 00		26 00
10,242 07		10,242 07	8,242 07		2,000 00
61,000 00	7 50	61,000 00	61,000 00		7 50
2,500 00		2,500 00	2,500 00		
	50 00	350 00			350 00
3,000 00		3,000 00	3,000 00		
90,000 00		90,000 00	90,000 00		
	128 35	15,128 35	15,000 00		128 35
	2 60	2 60		2 60	
	40 20	40 20			40 20
		6,745 18	166 07	6,579 11	
	172 54	3,513 69		3,513 69	
		96 24			96 24
540,000 00	151 88	540,201 27	540,000 00		201 27
125,000 00		125,000 00	125,000 00		
		1,613 14	1,364 00	249 14	
	535 61	1,024 09	660 02		355 07
		20,000 00	19,000 00	1,000 00	
		1,000 00			1,000 00
150,000 00		150,000 00	149,609 97		390 03
	2,371 89	2,371 89	2,296 65		75 24
	110 40	722 15	722 15		
	33	33		33	
		5,400 00	5,400 00		
8,000 00		8,000 00	4,340 84		3,659 16
	453 51	6,278 67	5,140 54		1,138 13
		3,149 07	269 00	2,880 07	
		2,000 00		2,000 00	
		351 93			351 93
4,825 00		4,825 00	4,825 00		
37,323 70		40,257 21	5,786 06		34,471 15
2,052,306 36	497 17	3,309,239 15	1,385,758 41		1,923,480 74
15,000 00	290 97	15,290 97	15,290 97		
	216 75	216 75	85 00		131 75
		460 31		460 31	
47,241 48		47,241 48	47,241 48		
450,000 00	4,967 58	454,967 58	452,035 85		2,931 73
	5,532 58	14,496 31	12,322 21		2,174 10
	371 55	19,425 69	2,108 23	17,317 46	
	2,883 62	2,883 62		2,883 62	
10,000 00	100 00	10,100 00	6,546 16		3,553 84
	180 45	4,367 15	337 91		4,029 24
		5,565 47		5,565 47	
100,000 00	325 00	100,325 00	98,716 07		1,608 93
	2,676 22	8,940 04	6,557 17		2,382 87
		6,755 97	19 05	6,736 92	
40,000 00		40,000 00	34,865 28		5,134 72
		17,070 07	6,296 40		10,773 67
	1,033 14	3,842 00	2,018 50	1,823 50	
15,000 00		15,000 00	15,000 00		
	466 30	3,709 75			3,709 75
318,000 00		318,000 00	185,436 69		132,563 31
		144,301 83	129,311 40		14,990 43
		1,206 03	717 33	488 70	
	763 81	763 81		763 81	
46,584 55		46,584 55	46,584 55		
1,373 96		1,373 96	1,373 96		
7,343,349 41	39,844 87	9,362,049 52	6,787,399 52	97,836 57	2,476,813 43

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR CIVIL.—Continued.				
Brought forward.....				\$1, 978, 855 24
Five per cent. fund, net proceeds of sales of public lands in Nebraska.....		R. S.	3689	
Five per cent. fund, net proceeds of sales of public lands in Oregon.....		R. S.	3689	
Five per cent. fund, net proceeds of sales of public lands in Wisconsin.....		R. S.	3689	
Five per cent. fund, net proceeds of sales of public lands in Michigan.....		R. S.	3689	
Three per cent. fund, net proceeds of sales of public lands in Missouri.....		R. S.	3689	
Two per cent. fund, net proceeds of sales of public lands in Missouri.....		R. S.	3689	
Five per cent. fund, net proceeds of sales of public lands in Minnesota.....		R. S.	3689	
Five per cent. fund, net proceeds of sales of public lands in Arkansas.....		R. S.	3689	
Five per cent. fund, net proceeds of sales of public lands in Florida.....		R. S.	3689	
Five per cent. fund, net proceeds of sales of public lands in Louisiana.....		R. S.	3689	
Indemnity for swamp lands purchased by individuals.....		R. S.	3689	
Total Interior civil.....				1, 978, 855 24
INTERNAL REVENUE.				
Salaries and expenses of agents and subordinate officers of internal revenue.....	1880			3, 339 27
Do.....	1881			22, 208 22
Do.....	1882	21	395	
Salaries and expenses of collectors of internal revenue.....	1877*			196 42
Do.....	1880			24, 124 18
Do.....	1881			28, 427 05
Do.....	1882	21	395	
Refunding taxes illegally collected.....		R. S.	3689	
Refunding moneys erroneously received and covered into the Treasury.....		R. S.	3689	
Repayment of taxes on spirits destroyed by casualty.....		R. S.	3689	
Stamps, paper, and dies.....	1880			2, 722 12
Do.....	1881			2, 703 59
Do.....	1882	{ 21 22	{ 395 46	
Punishment for violation of internal-revenue laws.....	1880			80 05
Do.....	1881			22, 344 00
Do.....	1882	21	395	
Expenses of assessing and collecting internal revenue.....	1875*			245 99
Allowance or drawback.....		R. S.	3689	
Redemption of stamps.....		R. S.	3689	
Relief of George W. Wicks & Co., of Louisville, Ky.....		22	3	
Relief of S. Rosenfeld & Co.....		22	4	
Relief of Moses R. Russell.....		22	58	
Relief of James E. Montell.....				2, 986 88
Total internal revenue.....				109, 377 77
PUBLIC DEBT.				
Redemption:				
Gold certificates.....		R. S.	3689	
Silver certificates.....		R. S.	3689	
Certificates of deposit.....		R. S.	3689	
Refunding certificates, act of February 26, 1879.....		R. S.	3689	
Old-demand notes.....		R. S.	3689	
Legal-tender notes.....		R. S.	3689	
Fractional currency.....		R. S.	3689	
One-year notes of 1863.....		R. S.	3689	
Two-year notes of 1863.....		R. S.	3689	
Compound-interest notes.....		R. S.	3689	
Seven-thirties of 1864 and 1865.....		R. S.	3689	
Loan of 1858.....		R. S.	3689	
Loan of February, 1861 (1881s).....		R. S.	3689	
Oregon war debt.....		R. S.	3689	
Loan of July and August, 1861 (1881s).....		R. S.	3689	
Carried forward.....				

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$7,343,349 41	\$39,844 87	\$9,362,049 52	\$6,787,899 52	\$97,836 57	\$2,476,813 43
4,867 41		4,867 41	4,867 41		
1,891 60		1,891 60	1,891 60		
3,244 77		3,244 77	3,244 77		
18,973 57		18,973 57	18,973 57		
46 35		46 35	46 35		
30 91		30 91	30 91		
3,115 98		3,115 98	3,115 98		
485 41		485 41	485 41		
6,357 41		6,357 41	6,357 41		
63 47		63 47	63 47		
126,677 50		126,677 50	126,677 50		
7,509,103 79	39,844 87	9,527,603 90	6,953,153 90	97,836 57	2,476,813 43
	1 59	3,340 86	1,584 28		1,756 58
	5,351 00	27,559 22	27,540 33		18 89
2,100,000 00	2,622 00	2,102,622 00	2,100,086 25		2,535 75
		196 42		196 42	
	38 92	24,163 10	805 00	23,358 10	
	1,902 62	30,329 67	28,720 27		1,609 40
1,975,000 00	801 82	1,975,801 82	1,950,222 43		25,579 39
59,657 78		59,657 78	59,657 78		
166 80		166 80	166 80		
160 20		160 20	160 20		
		2,722 12		2,722 12	
	3,101 73	5,805 32	4,608 39		1,196 93
612,000 00	6,212 92	618,212 92	545,314 53		72,898 39
		80 05	79 85	26	
	328 22	22,672 22	12,329 37		10,342 85
75,000 00		75,000 00	42,449 16		32,550 84
	999 27	1,245 26		999 27	245 99
49,770 90		49,770 90	49,770 90		
25,565 91		25,565 91	25,565 91		
1,200 00		1,200 00	1,200 00		
6,751 57		6,751 57	6,751 57		
300 00		300 00	300 00		
		2,986 88			2,986 88
4,905,573 16	21,360 09	5,036,311 02	4,857,313 02	27,276 11	151,721 89
745,800 00		745,800 00	745,800 00		
9,369,820 00		9,369,820 00	9,369,820 00		
15,505,000 00		15,505,000 00	15,505,000 00		
223,750 00		223,750 00	223,750 00		
840 00		840 00	840 00		
79,520,424 00		79,520,424 00	79,520,424 00		
58,705 55		58,705 55	58,705 55		
2,470 00		2,470 00	2,470 00		
2,550 00		2,550 00	2,550 00		
9,290 00		9,290 00	9,290 00		
3,200 00		3,200 00	3,200 00		
1,000 00		1,000 00	1,000 00		
303,000 00		303,000 00	303,000 00		
675,250 00		675,250 00	675,250 00		
117,787,900 00		117,787,900 00	117,787,900 00		
224,208,999 55		224,208,999 55	224,208,999 55		

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
PUBLIC DEBT—Continued.				
Brought forward				
Five-twenties of 1862		R. S.	3689	
Loan of 1863 (1881s)		R. S.	3689	
Ten-forties of 1864		R. S.	3689	
Five-twenties of June, 1864		R. S.	3689	
Five-twenties of 1865		R. S.	3689	
Consols of 1865		R. S.	3689	
Consols of 1867		R. S.	3689	
Consols of 1868		R. S.	3689	
Funded loan of 1881		R. S.	3689	
Interest:				
Refunding certificates, act February 26, 1879		R. S.	3689	
Navy pension fund		R. S.	3689	
One-year notes of 1863		R. S.	3689	
Two-year notes of 1863		R. S.	3689	
Compound-interest notes		R. S.	3689	
Seven thirties of 1864 and 1865		R. S.	3689	
Loan of 1858		R. S.	3689	
Loan of February, 1861 (1881s)		R. S.	3689	
Oregon war debt		R. S.	3689	
Loan of July and August, 1861 (1881s)		R. S.	3689	
Five-twenties of 1862		R. S.	3689	
Loan of 1863 (1881s)		R. S.	3689	
Ten-forties of 1864		R. S.	3689	
Five-twenties of June, 1864		R. S.	3689	
Five-twenties of 1865		R. S.	3689	
Consols of 1865		R. S.	3689	
Consols of 1867		R. S.	3689	
Consols of 1868		R. S.	3689	
Central Pacific stock		R. S.	3689	
Kansas Pacific stock (U. P., E. D.)		R. S.	3689	
Union Pacific stock		R. S.	3689	
Central Branch Union Pacific stock (A. & P. P.)		R. S.	3689	
Western Pacific stock		R. S.	3689	
Sioux City and Pacific stock		R. S.	3689	
Funded loan of 1881		R. S.	3689	
Funded loan of 1891		R. S.	3689	
Funded loan of 1907		R. S.	3689	
Total public debt				
INTERIOR—INDIANS AND PENSIONS.				
Pay of—				
Indian agents	1882	21	486	
Do	1881			9,983 10
Do	1880			21,844 29
Do (transfer account)	1879*	18	418	
Do	1879*			
Do	1878*			548 59
Interpreters	1882	21	487	
Do	1881			2,173 07
Do	1880			3,086 35
Do (transfer account)	1879*	18	418	
Indian inspectors	1882	21	487	
Do	1881			294 75
Do	1880			543 96
Do	1879*			
Traveling expenses of Indian inspectors	1882	21	487	
Do	1881			108 57
Do	1880			652 88
Do	1879*			
Pay of Indian police	1882	21	501	
Do	1881			12,259 74
Do	1880			12,883 45
Do (transfer account)	1879*			
Buildings at agencies, and repairs	1882	21	487	
Do	1881			426 13
Do	1880			521 22
Do (transfer account)	1879*	18	418	
Do	1879*			
Contingencies, Indian Department	1882	21	487	
Do	1881			180 60
Do	1880			3 57
Carried forward				65,570 27

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$224,208,999 55		\$224,208,999 55	\$224,208,999 55		
2,100 00		2,100 00	2,100 00		
7,110,750 00		7,110,750 00	7,110,750 00		
254,550 00		254,550 00	254,550 00		
7,400 00		7,400 00	7,400 00		
6,500 00		6,500 00	6,500 00		
86,450 00		86,450 00	86,450 00		
408,250 00		408,250 00	408,250 00		
141,400 00		141,400 00	141,400 00		
39,419,900 00		39,419,900 00	39,419,900 00		
24,374 57		24,374 57	24,374 57		
210,000 00		210,000 00	210,000 00		
123 50		123 50	123 50		
162 50		162 50	162 50		
1,802 26		1,802 26	1,802 26		
558 42		558 42	558 42		
125 00		125 00	125 00		
15,150 00		15,150 00	15,150 00		
24,189 00		24,189 00	24,189 00		
7,001,527 55	136,078 61	7,137,606 16	7,137,606 16		
295 73	79 50	375 23	375 23		
2,510,384 56	3,409 50	2,513,794 06	2,513,794 06		
12,477 74	2,052 50	14,530 24	14,530 24		
382 30		382 30	382 30		
206 19	204 00	500 19	500 19		
8,148 63	574 50	8,723 13	8,723 13		
22,763 28	639 00	23,402 28	23,402 28		
5,868 63	67 50	5,936 13	5,936 13		
1,553,467 20	90 00	1,553,557 20	1,553,557 20		
377,490 00	60 00	377,550 00	377,550 00		
1,633,560 72	120 00	1,633,680 72	1,633,680 72		
94 950 00	150 00	95,100 00	95,100 00		
118,233 60		118,233 60	118,233 60		
97,729 20		97,729 20	97,729 20		
16,642,014 73	610 39	16,642,625 12	16,642,625 12		
11,282,460 50	86 62	11,282,547 12	11,282,547 12		
29,438,670 98	1,331 52	29,440,002 50	29,440,002 50		
342,723,506 34	145,553 64	342,869,059 98	342,869,059 98		
96,800 00	434 78	97,234 78	86,424 92		10,809 86
	290 12	10,273 22	173 63		10,099 59
	214 58	22,058 87	635 60	21,423 27	
693 67	3,611 51	4,305 18	4,305 18		
	1,088 93	1,088 93		1,088 93	
		548 59	548 59		
26,500 00	180 32	26,680 32	24,011 73		2,668 59
	1,163 61	3,336 68	900 00		2,436 68
	50 00	3,136 35		3,136 35	
38 46	232 60	271 06	271 06		
15,000 00		15,000 00	14,670 33		329 67
	247 25	542 00	220 67		321 33
		543 96	41 20	502 76	
	16 66	16 66		16 66	
6,000 00	42 97	6,042 97	5,593 07		449 90
	534 22	702 79	214 50		488 29
		652 88	170 45	462 43	
	19 50	19 50		19 50	
70,000 00	10 00	70,010 00	68,944 00		1,066 00
	1,325 94	13,585 68	3,309 15		10,276 53
	15 00	12,898 45		12,898 45	
	67 92	67 92	67 92		
20,000 00	840 59	20,840 59	19,627 36		1,213 23
	1,566 07	1,992 20	423 55		1,568 65
	11 87	533 09	44 25	488 84	
2 25	90 67	92 92	92 92		
	79 76	79 76		79 76	
32,500 00	472 40	32,972 40	29,322 03		3,650 37
	4,007 77	4,188 37	2,042 02		2,146 35
	352 53	356 10	356 10		
267,534 38	16,967 57	350,072 22	262,410 23	40,136 95	47,525 04

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$65,570 27
Contingencies Indian Department (transfer account) ..	1879*			
Do	1879*			
Telegraphing and purchase of Indian supplies	1882	{ 21	501	}
Do	1882	{ 22	9	
Do	1883	{ 22	86	
Do	1881			
Do	1880			161 22
Do	1879*			968 84
Do	(transfer account) ..	1879*		
Transportation of Indian supplies	1882	21	501	
Do	1881			2,279 61
Do	1880			721 30
Do	1879*			
Do	(transfer account) ..	1879*		
Fulfilling treaties with—				
Apaches, Kiowas, and Comanches		21	487	6,110 53
Calapooias, Molallas, and Clackamas of Willamette Valley ..				148 34
Cheyennes and Arapahoes		21	487	
Chickasaws		21	488	
Chippewas, Boise Fort Band		21	488	16,741 76
Chippewas of Lake Superior				862 63
Chippewas of the Mississippi		21	488	85 45
Chippewas, Pillager and Lake Winnebagoish bands ..		21	488	
Chippewas of Red Lake and Pembina tribe ..				3,705 86
Chippewas of Saginaw, Swan Creek, and Black River ..				1,373 85
Confederated tribes and bands of Middle Oregon ..				447 83
Choctaws		21	489	
Creeks		21	489	
Crows		22	43	
Delawares				13,163 86
Flatheads and other confederated bands ..				1,456 45
Iowas		21	490	05
Kiowas		21	490	11,164 89
Kickapoos		21	490	1,753 59
Klamaths and Modocs				5 65
Makahs				260 68
Menomonees				30 00
Miamies of Eel River		21	491	178 83
Miamies of Indiana		21	491	224,265 09
Miamies of Kansas		21	491	1,292 63
Nez Percés		21	491	39,841 58
Omahas		21	492	517 94
Osages		21	492	3,896 57
Ottawas of Blanchard's Fork and Roche de Boeuf ..				38 49
Otoes and Missourias		21	492	8 16
Pawnees		21	492	
Poncas		21	493	994 16
Pottawatomies		21	493	923 86
Do	(transfer account) ..			
Pottawatomies of Huron		21	494	
Quapaws		21	494	
Sacs and Foxes of the Mississippi		21	494	45,079 74
Sacs and Foxes of the Missouri		21	494	190 07
Seminoles		21	494	
Senecas		21	495	
Senecas of New York		21	495	12,134 60
Shawnees		21	495	272 96
Eastern Shawnees		21	495	549 30
Shoshones		21	496	523 02
Sioux of Dakota				248 83
Sioux, Yankton tribe		21	497	
Sisseton, Wahpeton, and Santee Sioux of Lake Traverse ..		21	497	1,014 87
Six Nations of New York		21	496	2,854 39
S'Kallams				730 41
Snakes, Wah-pah-pee tribe		21	497	
Umpquas and Calapooias of Umpqua Valley ..				1,253 54
Utahs, Tabeguache band				
Winnebagoes		21	498	153,893 32
Wyandottes				28,109 51
Yakamas				176 05
Cherokees, proceeds of school lands ..		R. S.	2093-6	300 72
Carried forward				646,301 30

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$267,534 38	\$16,967 57	\$350,072 22	\$262,410 23	\$40,136 95	\$47,525 04
	1,373 43	1,373 43	1,373 43		
	284 39	284 39		284 39	
31,012 46	803 95	31,816 41	29,544 89		2,271 52
6,069 44		6,069 44	6,069 44		
	370 24	531 46	530 46		1 00
	1 50	970 34	463 82	506 52	
	10 00	10 00		10 00	
	92 50	32 50	92 50		
250,000 00	662 54	250,662 54	250,638 83		23 71
	6,770 28	9,049 89	8,897 79		152 10
	420 11	1,141 41	1,124 87	16 54	
	72 98	72 98		72 98	
	154 58	154 58	154 58		
30,000 00	876 10	36,986 63	21,641 03		15,345 60
		148 34	148 34		
20,000 00	3,417 72	23,417 72	19,698 22		3,719 50
3,000 00		3,000 00	3,000 00		
14,100 00	590 45	31,432 21	12,617 06		18,815 15
	37 25	919 88	783 77		136 11
21,000 00	432 00	21,517 45	21,056 00		461 45
22,666 66	1 66	22,668 32	22,231 71		436 61
		3,705 86	207 19		3,498 67
	21 56	1,395 41	1,380 00		15 41
		447 83			447 83
30,032 89	75 17	30,108 06	30,032 89		75 17
69,968 40	978 93	70,947 33	70,947 33		
30,000 00		30,000 00			30,000 00
		13,163 86			13,163 86
	139 34	1,595 79	1,595 79		
2,875 00	38 58	2,913 63	2,889 99		23 64
10,000 00	331 39	21,496 28	16,679 27		4,817 01
4,679 05	282 55	6,715 19	5,864 50		850 69
	94 78	100 43	100 43		
		260 68	94		259 74
	330 54	360 54	332 91		27 63
1,100 00		1,278 83	1,038 87	3 37	236 59
11,062 89		235,327 98	221,389 52		13,938 46
1,768 29	130 62	3,191 54	2,058 60		1,132 94
2,000 00	935 86	42,777 44	25,641 59		17,135 85
20,000 00	1 36	20,519 30	16,980 77		3,538 53
18,456 00		22,352 57	15,040 00		7,312 57
		38 49	38 49		
9,000 00	665 42	9,673 58	8,371 16		1,302 42
30,000 00	1,174 42	31,174 42	30,433 34		741 08
8,000 00		8,994 16	8,208 26		785 90
20,647 65	441 37	22,012 88	20,797 90		1,214 98
	714 53	714 53	714 53		
400 00		400 00	400 00		
1,000 00		1,000 00	281 22		718 78
51,000 00	428 51	96,518 25	72,031 30		24,486 95
7,870 00	139 25	8,199 32	8,125 63		73 69
28,500 00	656 79	29,156 79	28,528 60		628 19
3,690 00	13 52	3,703 52	3,690 00		13 52
11,902 50		24,037 10	24,005 00		32 10
5,000 00		5,272 96	5,000 00		272 96
1,030 00	16 67	1,595 97	665 32		930 65
11,000 00		11,523 02	10,284 18		1,238 84
		248 33			248 33
25,000 00	801 03	25,801 03	25,173 19		627 84
80,000 00	1,272 80	82,287 67	81,431 62		856 05
4,500 00		7,354 39	5,043 36		2,311 03
		730 41			730 41
1,200 00		1,200 00	663 49		536 51
		1,253 54	1,253 54		
	16 58				16 58
44,162 47	597 13	198,652 92	18,641 09		180,011 83
		28,109 51	28,109 51		
		176 05			176 05
298 93		599 65	599 65		
1,211,527 01	43,667 95	1,901,496 26	1,457,147 94	41,030 75	403,817 57

31 F

STATEMENT exhibiting the BALANCES of APPROPRIATIONS

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$646,301 30
Fulfilling treaties with—				
Cherokees, proceeds of lands		R. S.	2093-6	5,354 58
Cherokees, proceeds of diminished reserve lands				724,137 41
Kansas, proceeds of lands		R. S.	2093-6	138,937 27
Miamies of Kansas, proceeds of lands				9,417 18
Omahas, proceeds of lands				712 26
Osages, proceeds of trust lands		R. S.	2093-6	2,822,468 17
Otoes and Missourias, proceeds of lands		R. S.	2093-6	58,087 73
Ottawas of Blanchard's Fork and Roche de Boeuf, proceeds of lands				43 49
Pottawatomies, proceeds of lands				32,767 63
Sacs and Foxes of the Missouri, proceeds of lands		R. S.	2093-6	17,628 45
Shawnees, proceeds of lands		R. S.	2093-6	41 26
Winnebagoes, proceeds of lands				20,621 61
Stockbridge consolidated fund				75,886 04
Claims of settlers on Round Valley Reservation, in California, restored to public lands				594 37
Proceeds of Sioux reservations in Minnesota and Dakota		R. S.	2093-6	192,878 02
Proceeds of New York Indian lands in Kansas				4,058 06
Civilization fund		R. S.	2093-6	91,653 78
Civilization fund of Winnebagoes				513 10
Interest due Cherokees on lands sold to Osages		R. S.	2093-6	
Cherokee asylum fund		R. S.	2093-6	
Cherokee asylum fund, interest due		R. S.	2093-6	801 84
Cherokee national fund		R. S.	2093-6	161,995 00
Cherokee national fund, interest due		R. S.	2093-6	3,013 16
Do	1882	21	501	
Cherokee school fund		R. S.	2093-6	157,105 50
Cherokee school fund, interest due		R. S.	2093-6	3,540 78
Do	1882	21	501	
Cherokee orphan fund		R. S.	2093-6	59,545 00
Cherokee orphan fund, interest due		R. S.	2093-6	2,025 40
Chickasaw national fund		R. S.	2093-6	100,030 84
Chickasaw national fund, interest due		R. S.	2093-6	26,804 97
Do	1882	21	501	
Chickasaw incompetent fund, interest due		R. S.	2093-6	1,900 00
Chippewas and Christian Indian fund		R. S.	2093-6	26,562 38
Chippewas and Christian Indian fund, interest due		R. S.	2093-6	400 44
Choctaw general fund		R. S.	2093-6	
Choctaw general fund, interest due		R. S.	2093-6	632 22
Do	1882	21	501	
Choctaw school fund		R. S.	2093-6	1,427 20
Choctaw school fund, interest due		R. S.	2093-6	1,236 82
Creek orphan fund		R. S.	2093-6	3,500 00
Creek orphan fund, interest due		R. S.	2093-6	222 18
Do	1882	21	501	
Delaware general fund		R. S.	2093-6	406,676 92
Delaware general fund, interest due		R. S.	2093-6	36,646 46
Do	1882	21	501	
Delaware school fund		R. S.	2093-6	
Delaware school fund, interest due		R. S.	2093-6	9,278 74
Iowa fund		R. S.	2093-6	73,763 30
Iowa fund, interest due		R. S.	2093-6	965 83
Do	1882	21	501	
Kansas school fund		R. S.	2093-6	14,430 16
Kansas school fund, interest due		R. S.	2093-6	11,953 75
Kaskaskias, Peorias, Weas, and Piankeshaws fund		R. S.	2093-6	14,961 91
Kaskaskias, Peorias, Weas, and Piankeshaws fund, interest due		R. S.	2093-6	34 24
Do	1882	21	502	
Kaskaskias, Peorias, Weas, and Piankeshaws school fund		R. S.	2093-6	
Kaskaskias, Peorias, Weas, and Piankeshaws school fund interest due		R. S.	2093-6	752 74
Do	1881			926 53
Do	1882	21	502	
Kickapoo general fund		R. S.	2093-6	1 87
Kickapoo general fund, interest due		R. S.	2093-6	1,608 53
Menomonee general fund		R. S.	2093-6	
Menomonee general fund, interest due		R. S.	2093-6	14 41
Do	1882	21	502	
Do	1880			
Carried forward				5,964,860 83

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$1,211,527 01	\$43,667 95	\$1,901,496 26	\$1,457,147 94	\$41,030 75	\$403,317 57
20,029 14		34,383 72	27,509 17		6,874 55
84,438 49		724,137 41			724,137 41
	77 20	223,395 76	199,716 60		23,679 16
		9,494 38	9,443 93		50 45
		712 26			712 26
205,455 12		3,027,923 29	3,027,923 29		
112,801 05	5,061 00	173,949 78	5,000 00		170,949 78
		43 49	43 49		
		32,767 63			32,767 63
5,019 96	1,312 10	23,960 51	5,395 24		18,565 27
1,029 30		1,070 56			1,070 56
		20,621 61			20,621 61
		75,886 04			75,886 04
		594 37			594 37
97,434 93	115 01	290,427 96	45,672 81		4,058 06
		4,058 06			244,755 15
9,384 47	30,187 99	131,226 24	125,036 40		6,189 84
		513 10			513 10
36,206 88		36,206 88	36,206 88		
64,147 17		64,147 17			64,147 17
3,528 96		4,330 80	4,330 80		
265,247 20		427,242 20			427,242 20
31,117 18		34,130 34	34,130 34		
26,060 00		26,060 00	26,060 00		
300,798 22		457,903 72			457,903 72
26,797 02		30,337 80	30,337 80		
2,410 00		2,410 00	2,410 00		
169,290 43		228,835 43			228,835 43
13,331 98		15,357 38	15,357 38		
738,647 98		838,678 82			838,678 82
53,323 23		80,128 20	76,247 70		3,880 50
19,820 00		19,820 00	19,820 00		
100 00		2,000 00			2,000 00
15,997 98		42,560 36			42,560 36
2,208 23	46	2,609 13	2,609 13		
3,689 00		3,689 00			3,689 00
202 94	324 00	1,159 16	1,083 78		75 38
27,000 00		27,000 00	27,000 00		
48,045 50		49,472 70			49,472 70
2,714 52		3,951 34	2,933 85		1,017 49
2,693 66		6,193 66			6,193 66
323 19	1,253 23	1,798 40	1,378 26		420 14
4,048 00		4,048 00	4,048 00		
267,217 72		673,894 64			673,894 64
37,990 91	804 33	75,411 70	75,411 70		
8,930 00		8,930 00	8,930 00		
11,000 00		11,000 00			11,000 00
605 15		9,883 89			9,883 89
42,780 07		116,543 37			116,543 37
6,041 48	382 06	7,389 37	6,306 30		1,083 07
3,520 00		3,520 00	3,520 00		
12,744 25		27,174 41			27,174 41
1,422 61		13,376 36			13,376 36
2,739 01		17,700 92			17,700 92
893 26	381 30	1,313 80	932 50		381 30
4,801 00		4,801 00	4,801 00		
20,711 97		20,711 97			20,711 97
1,139 41	117 10	2,009 25	1,491 36		517 89
		926 53	455 40		471 13
1,449 00		1,449 00			1,449 00
128,569 91		128,571 78			128,571 78
7,073 20	2 53	8,684 26	6,436 62		2,227 64
134,039 38		134,039 38			134,039 38
7,373 98	10 62	7,399 01	1,505 87		5,893 14
950 00		950 00			950 00
	3 82	3 82		3 82	
4,315,886 05	83,700 50	10,364,447 38	5,296,683 54	41,034 57	5,026,729 27

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$5,964,860 83
Osage school fund		R. S. 21	2093-6 291	5,184 53
Osage school fund, interest due		R. S. 21	2093-6 291	
Osage fund		R. S. 21	2093-6 291	
L'Anse and Vieux de Sert Chippewas fund				20,000 00
L'Anse and Vieux de Sert Chippewas fund, interest due		R. S. 21	2093-6 291	500 00
Otoe and Missourias fund, interest due		R. S. 21	2093-6 291	2,797 49
Ottawa and Chippewa fund		R. S. 21	2093-6 291	2,211 25
Ottawa and Chippewa fund, interest due		R. S. 21	2093-6 291	35,314 96
Do	1880			230 00
Do	1881			230 00
Do	1882	21	502	
Pottawatomie education fund		R. S. 21	2093-6 291	46 81
Pottawatomie education fund, interest due		R. S. 21	2093-6 291	3,351 17
Pottawatomie general fund		R. S. 21	2093-6 291	
Pottawatomie general fund, interest due		R. S. 21	2093-6 291	30,198 29
Pottawatomie mills fund		R. S. 21	2093-6 291	415 63
Pottawatomie mills fund, interest due		R. S. 21	2093-6 291	177 17
Ponca fund				70,000 00
Ponca fund, interest due		R. S. 21	2093-6 291	
Sacs and Foxes of the Mississippi fund		R. S. 21	2093-6 291	54,200 00
Sacs and Foxes of the Mississippi fund, interest due		R. S. 21	2093-6 291	3,060 32
Sacs and Foxes of the Missouri fund		R. S. 21	2093-6 291	7,000 00
Sacs and Foxes of the Missouri fund, interest due		R. S. 21	2093-6 291	974 82
Seneca fund		R. S. 21	2093-6 291	
Seneca fund, interest due		R. S. 21	2093-6 291	512 25
Seneca fund, Tonawanda band		R. S. 21	2093-6 291	
Seneca fund, Tonawanda band, interest due		R. S. 21	2093-6 291	4,463 36
Seneca and Shawnee fund		R. S. 21	2093-6 291	7,761 12
Seneca and Shawnee fund, interest due		R. S. 21	2093-6 291	92 24
Shawnee fund		R. S. 21	2093-6 291	2,885 62
Shawnee fund, interest due		R. S. 21	2093-6 291	1,422 15
Eastern Shawnee fund		R. S. 21	2093-6 291	
Eastern Shawnee fund, interest due		R. S. 21	2093-6 291	415 47
Stockbridges consolidated fund, interest due		R. S. 21	2093-6 291	
Ute five per cent. fund				500,000 00
Ute five per cent. fund, interest due		R. S. 21	2093-6 291	6,713 35
Ute four per cent. fund				1,250,000 00
Ute four per cent. fund, interest due		R. S. 21	2093-6 291	13,299 55
Interest on avails of Osage diminished reserve lands in { Kansas		R. S. 21	2093-6 291	216,984 82
Payment to North Carolina Cherokees		R. S. 21	2093-6 291	40,451 29
Contingencies trust fund	1880			195 96
Incidental expenses, Indian service in—				
Arizona	1882	21	500	
Do	1881			485 35
Do	1880			3,386 11
Do	1879*			
California	1882	21	500	
Do	1881			
Do	1880			29 75
Do	1879*			
Colorado	1882	21	500	
Do	1881			940 61
Do	1880			142 36
Dakota	1882	21	500	
Do	1881			614 97
Do	1880			195 33
Dakota, (transfer account)	1879*			
Idaho	1882	21	500	
Do	1881			1,415 05
Do	1880			522 25
Do	1879*			
Idaho, (transfer account)	1879*	18	418	
Montana	1882	21	500	
Do	1881			5,261 80
Do	1880			1,737 25
Do	1879*			
Montana, (transfer account)	1879*			
Nevada	1882	21	500	
Do	1881			271 06
Carried forward				8,260,952 34

*And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$4,315,886 05	\$83,700 50	\$10,364,447 38	\$5,296,683 54	\$41,034 57	\$5,026,729 27
119,911 53		119,911 53			119,911 53
2,195 68	115 36	7,495 57	5,264 00		2,231 57
3,028,799 10		3,028,799 10			3,028,799 10
		20,000 00			20,000 00
1,000 00	8 50	1,508 50	1,500 00		8 50
6,959 99	492 55	10,250 03	2,896 45		7,353 58
14,745 00		16,956 25			16,956 25
921 73		36,236 69			36,236 69
		230 00		230 00	
230 00		230 00			230 00
72,947 12		72,993 93			72,993 93
4,215 43	674 68	8,241 28	4,964 47		3,276 81
89,618 57		89,618 57			89,618 57
4,930 23		35,128 52			35,128 52
17,066 44		17,482 07			17,482 07
959 66		1,136 83	1,005 28		131 55
		70,000 00			70,000 00
2,900 68	25 02	2,925 70	2,898 15		27 55
858 21		55,058 21			55,058 21
2,757 22		5,817 54	72 81		5,744 73
14,659 12		21,659 12			21,659 12
1,156 41	2 50	2,133 73	126 75		2,006 98
40,979 60		40,979 60			40,979 60
2,254 42		2,766 67	2,766 67		
86,950 00		86,950 00			86,950 00
4,783 53		9,246 89	4,347 52		4,899 37
7,379 30		15,140 42			15,140 42
794 03	16 54	902 81	886 27		16 54
1,985 65		4,871 27	2,885 62		1,985 65
109 22		1,531 37	1,374 38		156 99
11,079 12		11,079 12	2,000 00		9,079 12
609 50	30 29	1,055 26	1,024 97		30 29
3,793 77	340 81	4,134 58	3,793 77		340 81
		500,000 00			500,000 00
25,000 00		31,713 35	26,053 25		5,660 10
50,000 00	4,943 08	1,250,000 00			1,250,000 00
150,428 50	848 46	68,242 63	64,148 78		4,093 85
1,965 36	841 91	368,261 78	112,667 79		255,593 99
		43,258 56	3,816 20		39,442 36
		195 96		195 96	
36,000 00	242 82	36,242 82	36,241 93		89
	2,173 68	2,659 03	1,115 59		1,543 44
		3,386 11	1,801 74	1,584 37	
	675 69	675 69		675 69	
32,000 00	694 62	32,694 62	31,356 35		1,338 27
	462 05	462 05			462 05
		29 75	29 75		
4,000 00	320 44	320 44		320 44	
	129 25	4,129 25	2,380 12		1,749 13
	50 00	990 61	592 95		397 66
		142 36	142 36		
10,000 00	28 71	10,028 71	5,791 32		4,237 39
	497 47	1,112 44	18 50		1,093 94
		195 33		195 33	
	60 95	60 95	60 95		
4,000 00	956 23	4,956 23	3,182 24		1,773 99
	45 72	1,460 77	19 00		1,441 77
		522 25	522 25		
	500 65	500 65		500 65	
1,601 51	526 08	2,127 59	2,127 59		
5,000 00	227 80	5,227 80	4,480 25		797 55
	323 04	5,584 84			5,584 84
		1,757 25	722 34	1,014 91	
	39 00	39 00		39 00	
	10	10	10		
13,000 00		13,000 00	12,900 32		99 68
		271 06	258 15		12 91
8,196,431 68	99,994 50	16,557,378 52	5,644,870 47	45,790 92	10,866,717 13

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$8, 260, 952 34
Incidental expenses, Indian service in—				
Nevada	1880			2 50
Do	1879*			
New Mexico	1882	21	500	
Do	1881			72 42
Do	1880			9, 297 95
Do	1879*			
Oregon	1882	21	500	
Do	1881			9 05
Do	1880			849 15
Do	1879*			
Oregon	(transfer account) 1879*			
Utah	1882	21	501	
Do	1881			
Do	1880			442 50
Do	1879*			
Washington	1882	21	501	
Do	1881			4, 583 43
Do	1880			370 37
Do	1879*			
Washington	(transfer account) 1879*	18	418	
Wyoming	1882	21	501	
Do	1881			324 84
Do	1880			177 94
Central Superintendency	1878*			
Support of Apaches, Kiowas, and Comanches	1882	21	487	
Do	1881			
Do	1880			477 00
Support of Apaches of Arizona and New Mexico	1882	{ 21	498	
Do		{ 22	9	
Do	1881			31, 264 07
Do	1880			36, 988 57
Do	1879*			
Support of Apaches of Arizona and New Mexico (trans. acc.)	1879*			
Support of Arapahoes, Cheyennes, Apaches, Kiowas, Co- manches, and Wichitas	1882	{ 21	498	
Do		{ 22	9, 47	
Do	1881			14, 698 52
Do	1880			2, 529 63
Do	1879*			
Support of Arickarees, Gros Ventres, and Mandans	1882	21	498	
Do	1881			3, 463 96
Do	1880			6, 553 06
Support of Assinaboines in Montana	1882	21	498	
Do	1881			11, 002 47
Support of Blackfeet, Bloods, and Piegiens	1882	{ 21	498	
Do		{ 22	9	
Do	1881			7, 647 56
Do	1880			1, 122 43
Do	1879*			
Support of Chippewas of Lake Superior	1882	21	498	
Do	1881			1, 390 13
Do	1880			
Support of Chippewas of Lake Superior (transfer account)	1879*	18	418	
Support of Chippewas of the Mississippi	1882	21	488	
Do	1881			863 28
Do	1880			752 84
Support of Chippewas of Red Lake and Pembina tribe	1882	21	499	
Do	1881			101 48
Do	1880			761 36
Support of Chippewas on White Earth Reservation	1882	21	499	
Do	1881			
Do	1880			1, 046 39
Support of Chippewas of Pillager and Lake Winnebagoishish bands	1882	21	488	
Do	1881			99 01
Do	1880			1, 025 04
Support of Cheyennes and Arapahoes	1882	21	487	
Do	1879*			
Support of confederated tribes and bands in Middle Oregon	1882	21	499	
Do	1881			696 80
Do	1880			373 00
Support of confederated tribes and bands in Middle Ore- gon	(transfer account) 1879*			
Carried forward				8, 399, 939 09

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$8,196,431 68	\$99,994 50	\$16,557,378 52	\$5,644,870 47	\$45,790 92	\$10,866,717 13
	42 65	45 15	43 55	1 60	
	84 70	84 70		84 70	
18,000 00	31 69	18,031 69	17,694 67		397 02
	2,647 85	2,719 77	1,960 38		759 39
		9,297 95		9,297 95	
	25 44	23 44		23 44	
24,000 00		24,000 00	22,934 31		1,065 69
	389 13	393 18	10 05		388 13
	9 00	838 15		858 15	
	25 55	25 55		25 55	
	51 23	51 23	51 23		
11,000 00		11,000 00	10,508 23		491 77
	89 20	89 20			89 20
		442 50		442 50	
	16 47	10 47		16 47	
20,000 00		20,000 00	18,622 14		1,377 86
	1,426 95	6,010 38	516 72		5,493 66
	6 00	376 37		376 37	
	12 89	12 89		12 89	
607 83	102 48	710 31	710 31		
2,000 00		2,000 00	842 22		1,157 78
	1,181 84	1,506 68	18 00		1,488 68
		177 94	114 25		
	133 70	133 70		63 69	
22,700 00		22,700 00	22,594 79	133 70	105 21
	56 15	56 15			56 15
		477 00		477 00	
330,000 00	1,907 11	331,967 11	274,180 79		57,726 32
	3,122 18	34,386 25	32,685 51		1,700 74
	505 33	37,493 90		37,493 90	
	599 34	599 34		599 34	
	766 68	766 68	766 68		
480,000 00	1,273 39	481,273 39	451,250 85		30,022 54
	928 71	15,627 23	15,342 40		284 83
		2,529 63		2,529 63	
	18 03	18 03		18 03	
50,000 00	686 58	50,686 58	48,552 47		2,134 11
	1,050 29	4,514 25	675 55		3,838 70
	180 00	6,733 06		6,733 06	
20,000 00	2,073 34	22,073 34	19,621 55		2,451 79
	270 50	11,272 97	4,603 63		6,669 34
50,000 00		50,000 00	42,405 49		7,594 51
	1,367 76	9,015 32	5,347 50		3,667 82
		1,122 43		1,122 43	
	7 03	7 03		7 03	
18,000 00		18,000 00	17,955 53		44 47
	1,895 92	3,286 05	3,210 13		75 92
	1 83	1 83		1 83	
4,049 45		4,049 45	4,049 45		
4,300 00		4,300 00	4,038 46		261 54
	521 34	1,384 62			1,384 62
		752 84		752 84	
18,000 00		18,000 00	14,672 08		3,327 92
	1,023 24	1,124 72	249 31		875 41
		761 36	761 36		
10,000 00		10,000 00	9,681 58		318 42
	1,355 69	1,355 69	1,355 69		
		1,046 39	330 51	715 88	
2,800 00	128 58	2,928 58	2,928 15		43
	512 45	611 46	611 46		
		1,025 04	1,001 46	23 58	
20,600 00		20,600 00	20,500 00		100 00
	2,004 36	2,004 36		2,004 36	
8,000 00	120 00	8,120 00	7,585 24		534 76
	14 12	710 92	474 73		236 19
		373 00		373 00	
	248 94	248 94	248 94		
9,310,488 96	128,907 66	17,839,335 71	6,726,517 82	109,979 84	11,002,838 05

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$8,399,939 09
Support of Crows	1882	21	490	
Do	1881			3,674 70
Do	1880			33,420 72
Support of D'Wamish and other allied tribes in Wash. Ter	1882	21	499	
Do	1881			
Support of Flatheads and other confederated tribes	1882			9 80
Do	1881	21	499	
Do	1880			870 00
Support of Gros Ventres in Montana	1882	21	499	
Do	1881			2,977 71
Do	1880			3,450 72
Support of Hualapai Indians in Arizona	1881			5,502 69
Support of Indians of Central Superintendency	1882	21	499	
Do	1881			20 58
Support of Indians of Central Superintendency (transfer account)	1879*			
Support of Indians at Fort Peck Agency	1882	21	499	
Do	1881			12,215 98
Do	1880			717 25
Support of Indians in Idaho	1882	21	499	
Do	1881			887 24
Do	1880			819 19
Support of Indians in Idaho (transfer account)	1879*	18	418	
Support of Indians on the Malheur Reservation	1881			5,268 44
Do	1880			8,561 74
Do	1879*			
Support of Indians in Southeastern Oregon	1882	21	499	
Do	1880			634 68
Support of Kansas Indians	1882	21	499	
Support of Kickapoos	1882	21	490	
Do	1881			
Do	1880			348 21
Do	1879*			
Support of Kickapoos (transfer account)	1879*	18	418	
Support of Klamaths and Modocs	1882	21	491, 499	
Do	1881			92 97
Support of Klamaths and Modocs (transfer account)	1879*			
Support of Makahs	1882	21	499	
Do	1881			410 07
Do	1880			20 38
Support of Menomonees	1882	21	499	
Support of Mixed Shoshones, Bannocks, and Sheepeters	1882	21	499	
Do	1881			5,603 56
Do	1880			5,438 37
Support of Mixed Shoshones, Bannocks, and Sheepeters (transfer account)	1879*			
Support of Modocs in Indian Territory	1882	21	499	
Do	1881			60 27
Do	1880			103 50
Support of Moles	1882	21	491	
Do	1881			854 00
Do	1880			670 67
Support of Navajoes	1882	21	499	
Do	1881			940 28
Do	1880			29,724 66
Support of Nez Percés	1882	21	492	
Do	1881			615 00
Do	1880			492 82
Support of Nez Percés of Joseph's band	1882	21	499	
Do	1881			486 01
Do	1880			643 66
Support of Northern Cheyennes and Arapahoes	1882	21	492	
Do	1881			8,312 49
Do	1880			238 79
Do	1879*	22	75	
Support of Pawnees	1882	21	492	
Do	1881			5 27
Do	1880			2,624 75
Support of Poncas	1882	21	493	
Do	1881			14,221 27
Do	1880			9,356 80
Do	1879*			
Carried forward				8,560,234 33

* And prior years

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$9,310,488 96	\$128,907 66	\$17,839,335 71	\$6,726,517 82	\$109,979 84	\$11,002,838 05
92,000 00	794 28	92,794 28	74,506 99		18,287 29
	392 18	4,066 88	562 11		3,504 77
10,000 00		33,420 72	434 00	82,986 72	
	216 39	10,000 00	7,578 48		2,421 52
13,000 00		216 39			216 39
	403 66	13,000 00	13,000 00		
20,000 00		413 46	9 80		403 66
	352 32	870 00		870 00	
		20,000 00	19,505 57		494 43
18,000 00		3,330 03	981 35		2,348 68
	363 19	3,450 72		3,450 72	
	298 06	5,502 69	5,502 69		
		18,363 19	17,082 12		1,281 07
		318 64	291 86		26 78
	2,169 13	2,169 13	2,169 13		
100,000 00	149 28	100,149 28	90,462 74		9,686 54
	2,040 67	14,256 65	4,788 76		9,467 89
	180 00	897 25		897 25	
20,000 00	4,510 52	24,510 52	22,788 00		1,722 52
	228 45	1,115 69	428 09		687 60
	351 46	1,170 65	819 69	350 96	
219 41		219 41	219 41		
	179 61	5,448 05	1,070 20		4,377 85
	85 00	8,646 74		8,646 74	
	42 62	42 62		42 62	
5,000 00		5,000 00	4,975 00		25 00
		634 68		634 68	
7,500 00	88 72	7,588 72	7,541 28		47 44
8,000 00	70 03	8,070 03	5,043 19		3,026 84
	82 72	82 72	70 64		12 08
	20 25	348 21		348 21	
31 34		20 25		20 25	
11,100 00	135 86	31 34	31 34		
		11,235 86	11,235 86		
	14 45	92 97			92 97
7,000 00	19 00	14 45	14 45		
	14 53	7,019 00	5,000 90		2,018 10
		424 60	10 50		414 10
10,000 00	415 10	20 38		20 38	
22,500 00	691 79	10,415 10	10,412 72		2 38
	746 23	23,191 79	21,528 59		1,663 20
	92 68	6,349 79	3,020 26		3,329 53
		5,531 05		5,531 05	
	34 03				
5,000 00		34 03	34 03		
		5,000 00	4,427 04		572 96
		60 27	60 27		
3,000 00		103 50		103 50	
	23 42	3,000 00	1,233 54		1,766 46
		877 42	733 33		144 09
25,000 00	733 40	670 67		670 67	
	207 34	25,733 40	25,145 76		587 64
	243 30	1,147 62	13 78		1,133 84
4,500 00		29,967 96		29,967 96	
	108 37	4,500 00	3,500 00		1,000 00
		723 37			723 37
20,000 00		492 82		492 82	
	128 58	20,128 58	20,128 58		
	221 65	707 66	486 01		221 65
53,000 00		643 66		643 66	
		53,000 00	35,854 10		17,145 90
	58 57	8,312 49	3,016 70		5,295 79
		297 36	16 49	280 87	
9,770 10		9,770 10	1,165 00		8,605 10
20,000 00		20,000 00	18,044 07		1,955 93
		5 27			5 27
		2,624 75		2,624 75	
45,000 00	222 66	45,222 66	41,051 63		4,171 03
	613 58	14,834 85	12,479 63		2,355 22
		9,356 80		9,356 80	
	31 46	31 46		31 46	
9,840,109 81	146,682 20	18,547,026 34	7,224,993 50	207,951 91	11,114,080 93

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$8, 560, 234 33
Support of Quapaws.	1882	21	494	
Do	1881			426 17
Do	1880			91 86
Do	1879*			
Support of Qui-nai-elts and Qui-leb-utes	1882	21	500	
Do	1881			
Do	1880			502 75
Support of Sacs and Foxes of Missouri	1882	21	494	
Support of schools not otherwise provided for	1882	{ 21	501	}
Do		{ 22	9	
Do	1881			
Do	1880			1, 671 21
Do	1879*			
Support of Shoshones and Bannocks	1882	21	496	
Do	1881			4, 285 94
Do	1880			6, 168 86
Support of Shoshones in Wyoming	1882	21	500	
Support of Sioux of different tribes, including Santee }	1882	{ 21	496	}
Sioux of Nebraska		{ 22	9	
Do	1881			203, 032 08
Do	1880			1, 292 35
Do	1879*			
Support of Sioux, Yankton tribe	1882	21	497	
Do	1881			1, 275 11
Do	1880			460 85
Support of S'Klallams	1882	21	500	
Do	1881			458 18
Do	1880			4 34
Support of S'Klallams. (transfer account)	1879*	18	418	
Support of Tabeguache, Muache, Capote, Weeminuche,				
Yampa, Grand River, and Uintah bands	1881			4, 378 22
Do	1880			1, 541 95
Do	1879*			
Support of Tonkawas of Fort Griffin	1882	21	500	
Support of Utahs, Tabeguache band	1882	21	497	
Do	1880			20 00
Support of confederated bands of Utes	1882	21	497	
Support of Walla Walla, Cayuse, and Umatilla tribes	1882	21	500	
Do	1881			308 55
Do	1880			1, 620 00
Support of Wichitas and other affiliated bands	1882	21	500	
Do	1881			4, 817 37
Do	1880			740 37
Do	1879*			
Support of Yakamas and other Indians	1882	21	500	
Do	1881			2, 521 85
Do	1880			300 00
Do	1879*			
Support of Indians of Central Superintendency, Modocs, and				
Nez Percés of Joseph's band	1882	22	9	
Collecting, &c., roving bands of Kickapoos, &c., borders of				
Texas and Mexico	1874*			
Collecting, &c., roving bands of Kickapoos, &c., borders of				
Texas and Mexico	1874*			
(transfer account)				
Appraisal and sale of diminished reserve lands of Kaw In-	1874	}		
dians in Kansas	1873			
(transfer account)				
Expenses of special agents for Miamies of Indiana				1, 988 00
Expenses of Indian commissioner	1881			2, 500 00
Do	1880			1, 780 21
Do	1879*			
Expenses of Indian commissioner (transfer account)	1879*			
Expenses of Ute commission				5, 819 42
Expenses under treaties made by Indian peace commis-				
sions (transfer account)	1873*			
Gratuity to certain Ute Indians				2, 000 00
Maintenance and education of Catherine and Sophia German	20		603	2, 625 00
Maintenance and education of Helen and Heloise Lincoln	16		377	5, 218 75
Maintenance and education of Adelaide and Julia German	18		424	5, 125 00
Maintaining peace among and with the various tribes and				
bands of Indians (transfer account)	1873*			
Payment to Osage Indians for ceded lands, &c., Kansas				236, 083 88
Payment to citizens, Miamies of Kansas				
Carried forward				9, 149, 292 60

*And prior years.

† This repayment (\$1,205.78) was transferred from

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$9,840,109 81	\$146,682 20	\$18,547,026 34	\$7,224,993 50	\$207,951 91	\$11,114,080 93
1,060 00		1,060 00	1,060 00		
		426 17	259 85		166 32
		91 86		91 86	
	1 00	1 00		1 00	
6,000 00		6,000 00	5,633 41		366 59
	117 00	117 00			117 00
		502 75		502 75	
200 00		200 00	200 00		
135,000 00	44 18	135,044 18	115,965 38		19,078 80
	4,768 48	4,768 48	844 43		3,924 05
	756 28	2,427 49	53 14	2,374 35	
	2 50	2 50		2 50	
29,437 00	1,891 66	31,328 66	20,997 00		10,331 66
	371 72	4,657 66	875 67		3,781 99
	273 84	6,442 70	326 73	6,115 97	
20,000 00	194 18	20,194 18	17,920 73		2,273 45
1,747,300 00	10,194 67	1,757,494 67	1,594,763 96		162,730 71
	23,379 98	316,412 06	273,668 81		42,743 25
	883 96	2,176 31	636 03	1,540 28	
	119 84	119 84		119 84	
50,000 00	2,038 86	52,038 86	51,631 00		407 86
	679 58	1,954 69	70 77		1,883 92
	5 66	466 51		466 51	
8,000 00		8,000 00	6,085 01		1,914 99
		458 18			458 18
		4 34		4 34	
2 00		2 00	2 00		
	457 66	4,835 88	23 10		4,807 78
	20 50	1,562 45	128 41	1,434 04	
	100 85	100 85	100 85	100 85	
4,000 00		4,000 00	4,000 00		
720 00		720 00	653 43		66 57
	22	20 22		20 22	
73,020 00	148 48	73,168 48	72,561 65		606 83
12,000 00		12,000 00	10,277 28		1,722 72
	117 76	426 31	101 10		325 21
		1,620 00	431 48	1,188 52	
18,000 00	292 04	18,292 04	18,054 61		237 43
	30 26	4,847 63			4,847 63
	80	741 17		741 17	
	10 38	10 38		10 38	
32,000 00		32,000 00	28,227 76		3,772 24
	549 05	3,070 90	595 22		2,475 68
		300 00		300 00	
	34 31	34 31		34 31	
3,000 00		3,000 00	3,000 00		
	289 40	289 40	289 40		
	6 14	6 14		6 14	
	1,075 73	1,075 73	1,075 73		
		1,988 00	49 85		1,938 15
	311 26	2,811 26	919 30		1,891 96
	5 00	1,780 21	439 70	1,349 51	
	5 00	5 00	5 00		
	510 99	6,330 41	4,947 78	5 00	1,382 63
	500 00	500 00	500 00		
	666 66	2,666 66	1,999 99		666 67
125 00		2,750 00	125 00		2,625 00
250 00		5,468 75	125 00		5,343 75
250 00		5,375 00	250 00		5,125 00
	11,205 78	1,205 78	1,205 78		
	751 69	236,083 88	236,083 88		751 69
		751 69			
11,980,473 81	199,495 55	21,329,261 96	9,702,053 87	224,361 45	11,402,846 64

"Transportation of the Army, &c., 1879 and prior years, transfer account," War Ledger.

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward.....				\$9, 149, 292 60
Payment to Flatheads removed to Jocko Reservation, Montana (reimbursable).....		21	498	
Payment to Pottawatomie citizens.....				5, 289 45
Payment to old settlers or Western Cherokees.....				449 30
Payment of indemnity to Poncas.....				84, 928 75
Payment to Ute Indians for individual improvements.....				20, 000 00
Removal of Pawnee Indians (reimbursable).....				8, 188 14
Removal of Utes in Colorado.....	1880			20, 000 00
Removal and support of confederated bands of Utes.....				316, 497 27
Removal and support of Otoes and Missourias.....				100, 000 00
Reimbursement to Osages for losses sustained.....				2, 451 50
Removal and subsistence of Indians in Oregon and Washington Territory.....	1873*			
Awards to Chippewas, Pillager and Lake Winnebagoish bands.....				115, 466 90
Salary of Oway, head chief of the Utes.....		21	501	851 09
School building for Creek Nation.....		18	418	
Subsistence of Kansas Indians (reimbursable).....	1876*	21	501	
Vaccination of Indians.....	1882	22	9	
Do.....	1881			95 66
Do.....	1880			200 00
Vaccination of Indians..... (transfer account).....	1879*			
Relief of Frank D. Yates and others.....		22	3	
Relief of Edward T. Brownell (pension).....				90 00
Army pensions.....	1882	21	350	
Do.....	1881	22	383	
Do.....	1880			3, 472 53
Do.....	1879*			615, 827 21
Do.....	1877*			1, 025 26
Pay and allowance Army pensions.....	1882	21	350	
Do.....	1881			3, 918 42
Do.....	1880			24, 965 94
Fees of examining surgeons, Army pensions.....	1882	21	350	
Do.....	1881			1, 665 00
Do.....	1880			128, 213 00
Arrears of Army pensions.....				398, 915 35
Fees for vouchers, arrears of Army pensions.....				875 20
Arrears of Navy pensions.....				17, 225 73
Fees for vouchers, arrears of Navy pensions.....				67 00
Navy pensions.....	1882	21	350	
Do.....	1881			27, 537 60
Do.....	1880			6, 260 54
Do.....	1879*			
Navy pensions..... (transfer account).....	1879*			
Pay and allowances, Navy pensions.....	1882	21	350	
Do.....	1881			750 07
Do.....	1880			1, 393 21
Fees of examining surgeons, Navy pensions.....	1882	21	350	
Do.....	1881			95 00
Do.....	1880			655 30
Do.....	1879*			
Fees for preparing vouchers, Navy pensions.....	1878*			
Compensation to agents, Navy pensions.....	1878*			
Navy pension fund.....		R. S.	1547	31, 904 49
Totals.....				10, 988, 567 51
MILITARY ESTABLISHMENT.				
Pay of the Army..... (transfer account).....	1879*	18	418	
Pay of the Army.....	1879*	21	443	
Do.....	1880			367, 647 53
Do.....	1881			4, 502 43
Do.....	1882	21	346	
Mileage of the Army.....	1881			1, 340 56
Do.....	1882	21	346	
General expenses of the Army.....	1881	22	9	
Do.....	1882	21	346	9, 200 18
Pay of the Military Academy.....	1880			7, 093 69
Carried forward.....				389, 784 39

* And prior years.

† This balance (\$15, 466.90) was

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund, June 30, 1882.	Balances of appropriations, June 30, 1882.
\$11,980,473 81	\$199,495 55	\$21,329,261 96	\$9,702,053 87	\$224,361 45	\$11,402,846 64
5,000 00		5,000 90	5,000 00		5,289 45
		5,289 45			449 30
	19 69	84,948 44	72,664 46		12,283 98
	2,300 00	22,300 00	10,000 00		12,300 00
		8,188 14	33 65		8,154 49
		20,000 00		20,000 00	
	19,371 95	335,869 22	84,524 78		251,344 44
	1,163 61	101,163 61	38,180 10		62,983 51
		2,451 50			2,451 50
	29 43	29 43		29 43	
		15,466 90	15,466 90		
		851 09			851 09
5,000 00		5,000 00	5,000 00		
8,935 89	7,138 52	16,074 41	16,074 41		
1,500 00		1,500 00	1,375 35		124 65
	1 00	96 66	12 00		84 66
		200 00		200 00	
	22 75	22 75	22 75		
14,675 85		14,675 85	14,675 85		
		90 00			90 00
64,400,000 00	913,991 54	65,313,991 54	61,731,144 40		3,582,847 14
	416,536 92	420,009 45	697 67		419,311 78
	3,447 78	619,274 99	1,258 33	618,016 66	
	6,100 95	6,160 95		6,160 95	
		1,025 26	1,025 26		
246,500 00	2,517 61	249,017 61	248,100 00		917 61
	23,749 38	27,667 80			27,667 80
		24,965 94		24,965 94	
246,000 00	8,031 00	254,031 00	249,100 00		4,931 00
	12,944 00	14,609 00			14,609 00
	15 00	128,228 00		128,228 00	
	113,116 68	512,032 03	174,900 00		337,042 03
	82 60	957 80	115 00		842 80
	11,322 77	28,548 50			28,548 50
	8 40	75 40			75 40
739,813 00	394,950 63	1,134,763 63	984,980 00		149,783 63
	142,327 65	169,865 25			169,865 25
	196 30	6,456 84	162 00	6,294 84	
	993 04	993 04	993 04		
	2,160 47	2,160 47		2,160 47	
3,500 00	63 90	3,563 90	3,240 00		323 90
	778 71	1,528 78			1,528 78
		1,393 21		1,393 21	
4,000 00	15 00	4,013 00	3,600 00		413 00
	687 00	782 00			782 00
		655 30		655 30	
	82 00	82 00		82 00	
	19 42	19 42		19 42	
	15 00	15 00		15 00	
691 71		32,596 20			32,596 20
77,656,090 26	2,283,754 25	90,928,412 02	73,364,489 82	1,032,582 67	16,531,339 53
43 14	33,704 84	33,747 98	33,747 98		
28,288 65	13,092 75	41,381 40	28,288 65	13,092 75	
	7,239 31	374,886 84	15,380 57	359,506 27	
	125,069 77	129,572 20	43,673 68		85,898 52
11,548,601 55	166,090 77	11,714,692 32	11,645,501 28		69,191 04
	1,304 32	2,644 88			2,644 88
220,000 00	397 25	220,397 25	220,088 96		308 29
	12,592 87	21,793 05	2,000 00		19,793 05
547,198 45	434 40	547,632 85	514,000 00		33,632 85
		7,093 69		7,093 69	
12,344,131 79	359,926 28	13,093,842 46	12,502,681 12	379,692 71	211,468 63

transferred from "Reservoirs at Headwaters Mississippi River," War Ledger.

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$389,784 39
Pay of the Military Academy.....	1881			
Do.....	1882	21	318	31,594 28
Collection and payment of bounty, prize-money, &c., colored soldiers and sailors.....	1880			1,917 81
Do.....	1881			3,595 02
Do.....	1882			
Bounty to Fifteenth and Sixteenth Missouri Cavalry Volunteers.....		21	283	
Bounty to volunteers, their widows and legal heirs (transfer account).....	1871*			
Bounty to volunteers, their widows and legal heirs.....	1871*	21	443	
Pay of two and three year volunteers... (transfer account).....	1871*	18	418	
Pay of two and three year volunteers.....	1871*	21	443	
Support of Bureau of Refugees, Freedmen, and Abandoned Lands..... (transfer account).....	1871*			
Pay of volunteers..... (transfer account).....	1871*			
Raising four additional regiments.....	1871*			
Subsistence of the Army.....	1879*			
Subsistence of the Army..... (transfer account).....	1880			
Subsistence of the Army.....	1880			22,575 45
Do.....	1881			2 02
Do.....	1882	21	347	
Regular supplies, Quartermaster's Department.....	1879*			300 10
Do.....	1879			
Regular supplies, Quartermaster's Department (transfer account).....	1879			
Regular supplies, Quartermaster's Department.....	1880			303,305 52
Do.....	1881			375,086 29
Do.....	1882	21	347	
Incidental expenses, Quartermaster's Department.....	1878			1,587 37
Incidental expenses, Quartermaster's Department (transfer account).....	1879*			
Incidental expenses, Quartermaster's Department.....	1879*			
Do.....	1880			12,616 14
Do.....	1881			9,564 16
Do.....	1882	21	347	
Barracks and quarters.....	1879*			
Barracks and quarters..... (transfer account).....	1879*			
Barracks and quarters.....	1880			19,242 60
Do.....	1881			744 63
Do.....	1882	21	348	
Fifty per cent. of arrears of Army transportation due to land grant railroads.....	1880*			14,445 91
Do.....	1882	21	348	208,486 60
Do.....	1877*			5,474 38
Do.....	1879*			
Transportation of the Army and its supplies (transfer account).....	1879*			
Transportation of the Army and its supplies.....	1880			197,614 55
Do.....	1881			16,673 24
Do.....	1882	21	348	
Transportation of officers and their baggage.....	1871*			
Transportation of the Army and its supplies (Pacific railroads).....	1879	20	420	
Do.....	1880	20	420	
Do.....	1881	20	420	
Do.....	1882	20	420	
Horses for cavalry and artillery.....	1879			
Horses for cavalry and artillery..... (transfer account).....	1879			
Horses for cavalry and artillery.....	1880			9,055 69
Do.....	1881			5,118 68
Do.....	1882	21	348	
Clothing, camp and garrison equipage.....	1879*			
Clothing, camp and garrison equipage... (transfer account).....	1879*			
Clothing, camp and garrison equipage.....	1880			78,865 52
Do.....	1881			25,026 35
Do.....	1882	21	349	
National cemeteries.....	1879*			
Do.....	1880			
Do.....	1881			4,885 76
Do.....	1882	21	445	
Pay of superintendents national cemeteries.....	1880			428 02
Carried forward.....				1,737,990 48

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1881.
\$12,344,131 79	\$359,926 28	\$13,093,842 46	\$12,502,681 12	\$379,692 71	\$211,468 63
223,087 53	4,239 80	35,834 08	134 70		35,699 88
	78	223,088 31	176,000 00		47,088 31
		1,917 81		1,917 81	
		3,595 02	3,595 02		
99,000 00		99,000 00	99,000 00		
	243 11	243 11	243 11		
152,178 21	1,202 75	153,380 96	152,178 21	1,202 75	
1,507 05	2,196 32	3,763 57	3,763 57		
69,532 42	4,499 12	74,031 54	69,532 42	4,499 12	
	540 37	540 37	540 37		
	87 50	87 50	87 50		
	1 17	1 17		1 17	
	541 38	541 38		541 38	
	18 05	18 05		18 05	
	1,835 94	23,911 39	61 05	23 850 34	
	45,447 89	45,449 91	36,085 75		9,364 16
2,250,000 00	142,344 15	2,392,344 15	2,390,915 53		1,428 62
		300 10		300 10	
	1,562 58	1,562 58		1,562 58	
	88 97	88 97	88 97		
	210 78	303,516 30	3,768 16	299,748 14	
	141,776 10	516,862 39	71,422 95		445,439 44
3,500,000 00	68,162 40	3,568,162 40	3,543,019 86		25,142 54
		1,587 37	127 50		1,459 87
	60 34	60 34	60 34		
	707 18	707 18		707 18	
	1,411 33	14,027 47	198 36	13,829 11	
	19,469 99	29,034 15	6,698 27		22,335 88
1,000,000 00	2,894 08	1,002,894 08	992,287 93		10,006 15
	29 49	29 49		29 49	
	145 96	145 96	145 96		
	999 93	20,242 53	11,438 43	8,804 10	
	4,232 89	4,977 52	3,616 32		1,361 20
880,000 00	431.00	880,431 00	878,150 86		2,280 14
		14,445 91		14,445 91	
		208,486 60	159,989 94		48,496 66
125,000 00		125,000 00	18,189 24		106,810 76
		5,474 38		30 41	5,443 97
	1,170 77	1,170 77		1,170 77	
	443 22	443 22	443 22		
	2,744 31	200,358 86	126,713 49		73,645 37
	86,666 51	103,339 75	103,339 75		
4,114,000 00	12,437 63	4,126,437 63	4,114,073 15		12,364 48
	7 08	7 08		7 08	
258,142 51		258,142 51	258,142 51		
453,807 27		453,807 27	453,807 27		
97,364 47		97,364 47	97,364 47		
1,758 03		1,758 03	1,758 03		
	319 46	319 46		319 46	
	379 23	379 23	379 23		
		3,055 69		9,055 69	
	3,806 85	8,925 53	37 50		8,888 03
200,000 00	3,954 59	203,954 59	202,674 74		1,279 85
	3,730 79	3,730 79		3,730 79	
	43 63	43 63	43 63		
	735 41	79,600 93	2,026 42	77,574 51	
	99,895 85	124,922 20	56,128 16		68,794 04
1,100,000 00	98,738 12	1,198,738 12	1,185,405 03		13,333 09
	1 00	1 00		1 00	
	2,656 91	2,656 91		2,656 91	
	3,849 40	8,735 16	6,819 36		1,915 80
100,000 00	234 05	100,234 05	93,732 67		6,501 38
	2 83	430 85		430 85	
26,969,569 28	1,126,625 47	29,834,185 23	27,826,910 07	846,127 41	1,161,147 75

†\$1,205 78 transferred to Indian Ledger.

STATEMENT exhibiting the BALANCES OF APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$1,737,990 48
Pay of superintendents, national cemeteries	1881			1,795 35
Do	1882	21	445	
Headstones for graves of soldiers in private cemeteries	1879*			127,027 49
Medical and hospital department (transfer account)	1880			2,018 24
Medical and hospital department	1881			19,463 14
Do	1882	21	349	
Artificial limbs	1879*			
Artificial limbs (transfer account)	1880			49,906 22
Artificial limbs	1881			9,826 72
Do	1882	21	447	
Appliances for disabled soldiers	1880			710 00
Do	1881			2,000 00
Do	1882	21	447	
Construction and repair of hospitals	1879*			
Do	1880			690 80
Do	1881			49 06
Do	1882	21	348	
Medical museum and library	1882	21	349	
Testing machine	1882	21	349	
Ordnance service	1880			15 18
Do	1881			
Do	1882	21	349	
Ordnance, ordnance stores and supplies	1880			212 36
Do	1881			
Do	1882	21	949	
Ordnance material, proceeds of sale		18	388	281,828 61
Manufacture of arms at national armories	1880			5 00
Do	1882			
Arming and equipping the militia		R. S.	1661	9,913 68
Powder and projectiles (proceeds of sale)		21	468	
Powder depot		21	349	
Repairs of arsenals	1880			75 29
Do	1881			
Do	1882	21	443	
Washington Arsenal, District of Columbia	1881			
Springfield Arsenal, Massachusetts	1882	21	443	
Rock Island Arsenal, Illinois		21	443	
Do	1881			
Benicia Arsenal, California		21	443	
San Antonio Arsenal, Texas		21	314	
Rock Island bridge, Illinois	1882	21	443	
Examination of heavy ordnance and projectiles	1882	21	468	
Wharf Sandy Hook, New Jersey	1882	21	447	
Armament of fortifications	1880			37,800 80
Do	1881			338,163 80
Do	1882	21	468	
Current and ordinary expenses United, States Military Academy	1880			
Do	1882	21	319	
Water supply, United States Military Academy				
Miscellaneous items and incidental expenses, United States Military Academy	1880			484 22
Do	1881			
Do	1882	21	320	
Buildings and grounds, United States Military Academy	1880			08
Do	1881			
Do	1882	21	321	
Fort Scammel, Maine				181 30
Batteries in Portsmouth Harbor, New Hampshire				916 75
Fort at Lazaretto Point, Maryland				13,000 00
Fort Brown, Texas				25,000 00
Fort Duncan, Texas				10,000 00
Ringgold Barracks				38 19
Fort Jackson, Mississippi River, Louisiana				
Fort St. Philip, Mississippi River, Louisiana				
Engineer depot, Willets Point, New York	1879*			
Do	1880			
Do	1882	21	349	
Preservation and repair of fortifications	1880			3 21
Do	1881			
Brought forward				2,669,115 97

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund, June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$26,969,569 28	\$1,126,625 47	\$29,834,185 23	\$27,826,910 07	\$846,127 41	\$1,161,147 75
59,720 00	591 84	2,387 19	150 66		2,236 53
	190 00	59,910 00	57,934 99		1,975 01
		127,027 49	40,000 00		87,027 49
	36 99	36 99	36 99		
	21 50	2,039 74	390 10	1,649 64	
	146 64	19,609 78	19,194 99		414 79
200,000 00	14,148 03	214,148 03	209,493 78		4,654 25
	22,466 72	22,466 72		22,466 72	
	8 95	8 95	8 95		
	175 00	49,906 22	46 32	49,859 90	
175,000 00		10,001 72	8,736 07		1,265 65
		175,000 00	110,092 55		64,907 45
		710 00		710 00	
		2,000 00			2,000 00
3,000 00		3,000 00	1,000 00		2,000 00
	63	63		63	
	80 34	771 14		771 14	
	1,065 41	1,114 47			1,114 47
75,000 00	1,557 16	76,557 16	76,348 95		208 21
10,000 00		10,000 00	10,000 00		
10,000 00	15 00	10,015 00	10,000 00		15 00
		15 18		15 18	
110,000 00	10 79	10 79			10 79
		110,000 00	110,000 00		
	146 46	212 36	12 00	212 36	134 46
310,000 00		310,000 00	310,000 00		
223,283 81	26,729 42	531,841 84	91,687 00		440,154 84
		5 00		5 00	
300,000 00		300,000 00	300,000 00		
200,000 00	19,550 11	229,463 79	168,181 59		61,282 20
113,507 46		113,507 46	30,200 56		83,306 90
50,000 00		50,000 00	50,000 00		
	05	75 29		75 29	
40,000 00		05			05
	15 35	40,000 00	40,000 00		
15,000 00		15 35			15 35
227,000 00		15,000 00	15,000 00		
	50	227,000 00	227,000 00		
60,500 00		50			50
14,000 00		60,500 00	10,500 00		50,000 00
9,600 00		14,000 00	14,000 00		
25,000 00		9,600 00	9,600 00		
5,000 00		25,000 00	10,365 55		14,634 45
		5,000 00	5,000 00		
	624 23	37,800 80	37,800 00	80	
325,000 00		338,788 03	188,282 00		150,506 03
		325,000 00	68,563 92		256,436 08
	3,089 74	3,089 74		3,089 74	
45,235 00		45,235 00	45,235 00		
	4 47	4 47		4 47	
		484 22		484 22	
14,240 00	456 41	456 41			456 41
		14,240 00	14,240 00		
	39 86	08		08	
39,872 84		39,872 84	39,872 84		39 86
		181 30			181 30
		916 75	916 75		
		13,000 00			13,000 00
		25,000 00			25,000 00
		10,000 00			10,000 00
	2,527 50	38 19	29 19		9 00
	9 33	2,527 50			2,527 50
	1 50	9 33			9 33
	10 00	1 50		1 50	
5,000 00		10 00		10 00	
	5 51	5,000 00	5,000 00		
	811 61	8 72	514 17	8 72	
		811 61			297 44
29,634,528 39	1,221,162 52	33,524,806 88	30,162,344 99	925,492 80	2,436,969 09

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$2,669,115 97
Do.....	1882	21	468	
Torpedoes for harbor defense.....	1882	21	468	
Contingencies of fortifications.....				2,618 99
Improving harbor at—				
Portland, Me.....		21	480	25,000 00
Belfast, Me.....				3,000 00
Improving Richmond Island Harbor, Maine.....				2,000 00
Improving harbor at—				
Rockland, Me.....				10,000 00
Richmond, Me.....				9,000 00
Portsmouth, N. H.....		21	469	17,000 00
Burlington, Vt.....		21	469	3,000 00
Swanton, Vt.....		21	469	1,500 00
Boston, Mass.....		21	469	21,000 00
Hyannis, Mass.....		21	469	
Plymouth, Mass.....		21	469	4,000 00
Scituate, Mass.....		21	480	5,000 00
Nantucket, Mass.....		21	469	20,000 00
Newburyport, Mass.....		21	469	35,000 00
Wareham, Mass.....		21	480	
Provincetown, Mass.....				4,000 00
Little Narragansett Bay, R. I.....		21	469	
Newport, R. I.....		21	480	
Bridgeport, Conn.....		21	469	
New Haven, Conn.....		21	469	
Norwalk, Conn.....		21	469	
Stonington, Conn.....		21	469	
Southport, Conn.....		21	469	
New London, Conn.....		21	473	
Buffalo, N. Y.....		21	469	105,000 00
Charlotte, N. Y.....		21	469	
Improving Echo Harbor, New Rochelle, N. Y.....		21	469	5,000 00
Improving harbor at—				
Flushing Bay, N. Y.....		21	469	
Great Sodus Bay, N. Y.....		21	469	3,000 00
Little Sodus Bay, N. Y.....		21	469	20,000 00
Oswego, N. Y.....		21	470	54,000 00
Port Jefferson, N. Y.....		21	469	
Pultneyville, N. Y.....		21	470	3,000 00
Wilson, N. Y.....		21	470	7,000 00
Waddington, N. Y.....		21	470	3,000 00
Improving Sheepshead Bay, New York.....		21	480	3,000 00
Improving Canarsie Bay, New York.....		21	480	
Improving harbor at—				
New Rochelle, N. Y.....		21	469	
Improving channel in Gowanus Bay, New York.....		21	469	
Improving harbor at—				
Oak Orchard, N. Y.....				500 00
Port Chester, N. Y.....				1,950 00
Plattsburg, N. Y.....				
Dunkirk, N. Y.....				8,004 00
Olcott, N. Y.....				2,000 00
Erie, Pa.....		21	470	30,000 00
Improving ice harbor at Marcus Hook, Pa.....		21	470	10,000 00
Improving Raritan Bay, New Jersey.....		21	480	
Improving ice harbor at New Castle, Del.....		21	470	
Improving ice harbor at Baltimore, Md.....		21	475	135,000 00
Improving Breton Bay, Leonardtown, Md.....		21	470	
Improving harbor at Wilmington, Del.....				48,500 00
Constructing pier in Delaware Bay, near Lewes, Del.....				5,000 00
Removing obstructions from harbor, Delaware Breakwater.....				15,500 00
Improving harbor at—				
Annapolis, Md.....		21	470	4,500 00
Cambridge and Pocomoke River, Maryland.....				2,500 00
Cambridge, Md.....				
Washington and Georgetown, D. C.....		21	470	59,000 00
Norfolk, Va.....		21	470	15,000 00
Beaufort, N. C.....		21	475	
Charleston, S. C.....		21	470	153,000 00
Savannah, Ga.....		21	470	104,951 25
Brunswick, Ga.....		21	470	19,000 00
Pensacola, Fla.....		21	481	50,000 00
Carried forward.....				3,698,640 21

PRIATIONS UNEXPENDED June 30, 1881, &c—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year ending 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$29,634,528 39	\$1,221,162 52	* \$33,524,806 88	\$30,162,344 99	\$925,492 80	\$2,436,969 09
175,000 00		175,000 00	165,737 31		9,262 69
50,000 00		50,000 00	50,000 00		
		2,618 99	2,618 99		
20,000 00		45,000 00	45,000 00		
		3,000 00			3,000 00
		2,000 00	2,000 00		
		10,000 00	10,000 00		
		9,000 00	9,000 00		
20,000 00		37,000 00	10,000 00		27,000 00
10,000 00	181 44	13,181 44	13,181 44		
2,500 00	2,348 26	6,348 26	6,348 26		
100,000 00		121,000 00	71,000 00		50,000 00
5,000 00		5,000 00	5,000 00		
10,000 00		14,000 00	14,000 00		
10,000 00		15,000 00	15,000 00		
25,000 00		45,000 00			45,000 00
40,000 00		75,000 00	25,000 00		50,000 00
10,000 00		10,000 00	10,000 00		
		4,000 00	4,000 00		
5,000 00		5,000 00	5,000 00		
25,000 00		25,000 00	25,000 00		
10,000 00		10,000 00	10,000 00		
15,000 00		15,000 00	15,000 00		
5,000 00		5,000 00	5,000 00		
30,000 00		30,000 00	30,000 00		
2,500 00		2,500 00	2,500 00		
4,300 00		4,300 00	4,300 00		
90,000 00		193,000 00	160,000 00		35,000 00
2,500 00		2,500 00	2,500 00		
3,000 00		8,000 00			8,000 00
10,000 00		10,000 00	10,000 00		
5,000 00		8,000 00	8,000 00		
20,000 00		40,000 00	40,000 00		
50,000 00		104,000 00	104,000 00		
4,000 00		4,000 00	4,000 00		
2,000 00		5,000 00	5,000 00		
10,000 00		17,000 00	17,000 00		
2,500 00		5,500 00	5,500 00		
5,000 00		8,000 00	1,000 00		7,000 00
5,000 00		5,000 00			5,000 00
20,000 00		20,000 00	20,000 00		
40,000 00		40,000 00	30,000 00		10,000 00
		500 00	500 00		
		1,950 00			1,950 00
	1,772 33	1,772 33	1,772 33		
		8,004 00	8,004 00		
		2,000 00	2,000 00		
20,000 00		50,000 00	34,000 00		16,000 00
30,000 00		40,000 00	10,000 00		30,000 00
50,000 00		50,000 00	50,000 00		
20,000 00		20,000 00	20,000 00		
150,000 00		285,000 00	55,000 00		230,000 00
3,000 00		3,000 00	3,000 00		
		48,500 00	21,500 00		27,000 00
		5,000 00	5,000 00		
		15,500 00	15,500 00		
5,000 00		9,500 00	294 02		9,205 98
	2,500 00	5,000 00	2,500 00		2,500 00
	187 70	187 70			187 70
50,000 00		109,000 00	71,000 00		38,000 00
75,000 00		99,732 90	54,798 07		44,934 83
30,000 00	9,732 90	30,000 00	10,000 00		20,000 00
175,000 00		328,000 00	328,000 00		
65,000 00		169,951 25	169,951 25		
5,000 00		24,000 00	24,000 00		
20,000 00		70,000 00	25,000 00		45,000 00
31,175,828 39	1,237,885 15	36,112,353 75	32,035,850 66	925,492 80	3,151,010 29

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$3,698,640 21
Improving harbor at—				
Cedar Keys, Fla.				4,500 00
Apalachicola, Fla.	21	470		
Improving Tampa Bay, Fla.	21	470		
Improving harbor at Mobile, Ala.	21	470		190,000 00
Improving harbor and Mississippi River, near Vicksburg, Miss.	21	470		
Improving harbor at—				
Tchula Lake, Miss.				1,500 00
New Orleans, La.	21	470		115,000 00
Galveston, Tex.	21, 22	470, 477		20,002 00
Brazos Santiago, Tex.	21	481		20,000 00
Ashtabula, Ohio.	21	470		10,000 00
Cleveland, Ohio.	21	470		135,000 00
Improving ice harbor, mouth of Muskingum River, Ohio.	21	470		20,000 00
Improving harbor at—				
Port Clinton, Ohio.	21	471		
Sandusky City, Ohio.	21	471		
Toledo, Ohio.	21	471		
Black River, Ohio.	21	470		500 00
Fairport, Ohio.	21	470		3,000 00
Huron, Ohio.	21	470		1,000 00
Vermillion, Ohio.	21	471		
Conneaut, Ohio.				5,900 00
Michigan City, Ind.				40,500 00
Chicago, Ill.	21	471		75,000 00
Calumet, Ill.				20,000 00
Waukegan, Ill.	21	471		12,000 00
Rock Island, Ill.	21	471		
Improving Galena Harbor and River.	21	471		
Improving Quincy Bay, Illinois.	21	478		
Improving ice harbor at Saint Louis, Mo.	21	471		50,000 00
Improving harbor and Mississippi River, Memphis, Tenn.	21	471		
Improving harbor at—				
Charlevoix, Mich.	21	471		
Cheboygan, Mich.	21	471		
Grand Haven, Mich.	21	471		30,000 00
Improving harbor of refuge, Lake Huron, Mich.	21	471		65,000 00
Improving harbor at—				
Ludington, Mich.	21	471		
Manistee, Mich.	21	471		5,000 00
Mouroe, Mich.	21	471		
Muskegon, Mich.	21	471		
Ontonagon, Mich.	21	471		1,000 00
Pentwater, Mich.	21	471		
Improving harbor of refuge, Portage Lake, Mich.	21	471		
Improving harbor of refuge, Grand Marais, Mich.	21	471		7,500 00
Improving harbor at—				
Saint Joseph, Mich.	21	471		
Saugatuck, Mich.	21	471		2,000 00
South Haven, Mich.	21	471		
Manistique, Mich.	21	471		1,000 00
Au Sable, Mich.				3,000 00
Improving Eagle Harbor, Mich.				3,500 00
Improving harbor at—				
New Buffalo, Mich.				3,500 00
Black Lake, Mich.				4,000 00
Frankfort, Mich.				9,000 00
Improving ice harbor of refuge at Belle River, Mich.				6,000 00
Improving harbor at—				
Sebewaing, Mich.				3,000 00
White River, Mich.				5,500 00
Marquette, Mich.				2,000 00
Abnapee, Wis.				7,000 00
Green Bay, Wis.				2,000 00
Menomonee, Wis.				9,000 00
Kenosha, Wis.	21	472		
Manitowoc, Wis.	21	472		
Milwaukee, Wis.	21	472		
Racine, Wis.	21	472		
Sheboygan, Wis.	21	472		3,000 00
Improving harbor of refuge, Milwaukee Bay, Wis.				99,500 00
Dredging Superior Bay, Wis.	21	472		5,000 00
Improving harbor at—				
Two Rivers, Wis.	21	472		
Port Washington, Wis.	21	471		
Oconto, Wis.	21	472		
Carried forward				4,699,042 21

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$31,175,828 39	\$1,237,885 15	\$36,112,853 75	\$32,035,850 66	\$925,492 80	\$3,151,010 29
10,000 00		4,500 00	4,500 00		
10,000 00		10,000 00	10,000 00		
100,000 00		10,000 00	10,000 00		
75,000 00		290,000 00	180,000 00		110,000 00
		75,000 00	55,000 00		20,000 00
		1,500 00	1,500 00		
75,000 00	10 00	190,010 00	50,000 00		140,010 00
350,000 00		370,002 00	270,002 00		100,000 00
75,000 00		95,000 00	40,000 00		55,000 00
20,000 00		30,000 00	30,000 00		
200,000 00		335,000 00	113,003 00		221,997 00
30,000 00		50,000 00	50,000 00		
5,000 00		5,000 00	5,000 00		
10,000 00		10,000 00	9,000 00		1,000 00
40,000 00		40,000 00	20,000 00		20,000 00
7,000 00		7,500 00	5,500 00		2,000 00
10,000 00		13,000 00	8,500 00		4,500 00
3,000 00		4,000 00	4,000 00		
2,000 00		2,000 00	2,000 00		
		5,900 00	5,900 00		
		40,500 00	40,500 00		
150,000 00		225,000 00	175,000 00		50,000 00
15,000 00		20,000 00	20,000 00		
6,000 00		27,000 00	22,000 00		5,000 00
12,000 00		6,000 00			6,000 00
10,000 00		12,000 00	12,000 00		
10,000 00		10,000 00	10,000 00		
10,000 00		60,000 00			60,000 00
15,000 00		15,000 00	15,000 00		
10,000 00		10,000 00	10,000 00		
6,000 00		6,000 00	6,000 00		
50,000 00		80,000 00	50,000 00		30,000 00
50,000 00		115,000 00	85,000 00		30,000 00
10,000 00		10,000 00	10,000 00		
10,000 00		15,000 00	15,000 00		
1,000 00		1,000 00	1,000 00		
20,000 00		20,000 00	20,000 00		
20,000 00		21,000 00	21,000 00		
10,000 00		10,000 00	10,000 00		
10,000 00		10,000 00	10,000 00		
20,000 00		27,500 00			27,500 00
10,000 00		10,000 00	10,000 00		
5,000 00		7,000 00	7,000 00		
5,000 00		5,000 00	5,000 00		
1,000 00		2,000 00			2,000 00
		3,000 00	3,000 00		
		3,500 00			3,500 00
		3,500 00	3,500 00		
		4,000 00	4,000 00		
		9,000 00	9,000 00		
		6,000 00	6,000 00		
		3,000 00	3,000 00		
		5,500 00	5,500 00		
		2,000 00	2,000 00		
		7,000 00	7,000 00		
		2,000 00	2,000 00		
		9,000 00	9,000 00		
		5,000 00	5,000 00		
5,000 00		4,000 00	4,000 00		
4,000 00		8,000 00	8,000 00		
8,000 00		6,000 00	6,000 00		
6,000 00		28,000 00	21,000 00		7,000 00
25,000 00		99,500 00	89,500 00		10,000 00
10,000 00		15,000 00	15,000 00		
15,000 00		15,000 00	15,000 00		
17,000 00		17,000 00	17,000 00		
10,000 00		10,000 00			10,000 00
32,753,828 39	1,237,895 15	38,690,765 75	33,698,755 66	925,492 80	4,066,517 29

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$4, 699, 042 21
Improving harbor at—				
Kewaunee, Wis.	21	480		
Muscatine, Iowa	21	472		
Fort Madison, Iowa	21	472		
Duluth, Minn.	21	472		
Grand Marais, Minn.	21	472		5, 000 00
Improving harbor of refuge at entrance Sturgeon's Bay Canal, Wis.				8, 000 00
Improving harbor at—				
Oakland, Cal.	21	469		157, 000 00
San Francisco, Cal.				3, 828 57
Wilmington, Cal.				27, 000 00
Improving Humbolt Harbor and Bay, Cal.	21	472		
Improving harbor at Yaquina Bay, Oregon				6, 000 00
Improving Kennebunk River, Maine.				1, 500 00
Improving Saint Croix River, Maine.				34, 000 00
Improving breakwater Saint Croix River, near Calais, Maine.				3, 500 00
Improving Lubec Channel, Maine.	21	472		16, 000 00
Improving gut opposite Bath, Maine.	21	472		5, 000 00
Improving Cathance River, Maine.	21	472		
Improving Moosabee Bar at Jonesport, Me.	21	472		
Improving Exeter River, New Hampshire	21	472		16, 000 00
Improving Lamphrey River, New Hampshire.				9, 000 00
Improving Winnipiseogee Lake, New Hampshire.	21	472		3, 500 00
Improving Otter Creek, Vermont.	21	472		1, 500 00
Improving Merrimac River, Massachusetts.				7, 000 00
Improving Taunton River, Massachusetts.	21	473		7, 500 00
Improving Providence River and Narragansett Bay, Rhode Island.	21	473		20, 048 00
Improving Potomac River, Rhode Island.	21	473		
Improving Connecticut River, Connecticut.	21	473		10, 000 00
Improving breakwater at New Haven, Conn.	21	469		
Improving Thames River, Connecticut.	21	473		
Improving Housatonic River, Connecticut.	21	473		
Improving Connecticut River between Hartford and Holyoke, Conn.				10, 000 00
Removing obstructions in East River and Hell Gate, New York.	21, 22	473, 58		120, 000 00
Improving Hudson River, New York.	21	473		40, 000 00
Improving Buttermilk Channel, New York.	21	473		13, 500 00
Improving East Chester Creek, New York.				7, 000 00
Improving Sumpawamus Inlet, New York.	21	482		
Improving Ticonderoga River, New York.	21	470		
Improving Niagara River, New York.				4, 500 00
Improving Harlem River, New York.				400, 000 00
Improving Cohamsey Creek, New Jersey.	21	473		
Improving Elizabeth River, New Jersey.	21	473		
Improving Manasquan River, New Jersey.				28, 000 00
Improving Passaic River from Pennsylvania Railroad bridge to mouth, New Jersey.	21	473		7, 500 00
Improving Rahway River, New Jersey.	21	473		12, 000 00
Improving Raritan River, New Jersey.	21	469		55, 000 00
Improving Shrewsbury River, New Jersey.	21	470		12, 500 00
Improving Woodbridge Creek, New Jersey.	21	473		
Improving Cheesequakes Creek, New Jersey.	21	473		20, 000 00
Improving Salem River, New Jersey.	21	481		
Improving Passaic River, New Jersey.				
Improving South River, New Jersey.	21	470		40, 000 00
Improving Mattawan Creek, New Jersey.	21	480		
Improving Rancocas River, New Jersey.				5, 000 00
Improving channel between Staten Island and New Jersey.				35, 000 00
Improving Allegheny River, Pennsylvania.	21	473		
Improving Schuylkill River, Pennsylvania.	21	473		13, 500 00
Improving Delaware River, below Bridesburg, Pa.	21	473		5, 360 00
Improving Delaware River, between Bridesburg, Pa., and Trenton, N. J.				6, 000 00
Improving Delaware River at Schooner Ledge, Pennsylvania and Delaware.	21	473		34, 000 00
Improving Delaware River, near Cherry Island Flats, Pennsylvania and Delaware.	21	473		
Improving Susquehanna River, near Havre de Grace, Md.	21	481		
Carried forward				5, 909, 278 78

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$32,753,828 39	\$1,237,895 15	\$38,690,765 75	\$33,698,755 66	\$925,492 80	\$4,066,517 29
5,000 00		5,000 00	5,000 00		
2,500 00		2,500 00	2,500 00		
2,500 00		2,500 00	2,500 00		
40,000 00	3 00	40,003 00	40,003 00		
20,000 00		25,000 00	25,000 00		
		8,000 00	8,000 00		
60,000 00		217,000 00	155,000 00		62,000 00
		3,828 57			3,828 57
		27,000 00	27,000 00		
40,000 00		40,000 00	40,000 00		
		6,000 00	6,000 00		
		1,500 00	1,500 00		
		34,000 00			34,000 00
		3,500 00	3,500 00		
45,000 00		01,000 00	30,000 00		31,000 00
5,000 00		10,000 00	10,000 00		
6,000 00		6,000 00	6,000 00		
10,000 00		10,000 00	10,000 00		
15,000 00		31,000 00	31,000 00		
		9,000 00	9,000 00		
2,500 00		6,000 00	6,000 00		
2,000 00	4,830 91	8,330 91	8,330 91		
		7,000 00	7,000 00		
25,000 00		32,500 00	7,500 00		25,000 00
60,000 00		80,048 00	80,048 00		
5,000 00		5,000 00	5,000 00		
30,000 00		40,000 00	30,000 00		10,000 00
60,000 00		60,000 00	60,000 00		
30,000 00		30,000 00	10,000 00		20,000 00
2,000 00		2,000 00	2,000 00		
		10,000 00			10,000 00
250,000 00		370,000 00	320,000 00		50,000 00
15,000 00		55,000 00	10,000 00		45,000 00
60,000 00		73,500 00	23,500 00		50,000 00
		7,000 00			7,000 00
5,000 00		5,000 00	1,000 00		4,000 00
5,000 00		5,000 00	5,000 00		
		4,500 00	4,500 00		
		400,000 00			400,000 00
7,000 00		7,000 00	7,000 00		
4,000 00		4,000 00	4,000 00		
	1,581 91	29,581 91	28,581 91		1,000 00
50,000 00		57,500 00	57,500 00		
10,000 00	359 30	22,359 30	22,359 30		
25,000 00		80,000 00	60,000 00		20,000 00
80,000 00	7,120 37	105,629 37	94,629 37		11,000 00
5,000 00	258 27	5,258 27	5,258 27		
5,000 00		25,000 00	1,000 00		24,000 00
3,000 00		3,000 00	3,000 00		
	2,452 62	2,452 62	520 00		1,932 62
6,000 00		46,000 00	1,000 00		45,000 00
15,000 00		15,000 00	15,000 00		
		5,000 00	5,000 00		
		35,000 00	35,000 00		
25,000 00		25,000 00	25,000 00		
40,000 00		8,500 00	9,500 00		44,000 00
100,000 00		105,360 00	40,360 00		65,000 00
		6,000 00	6,000 00		
40,000 00		74,000 00	74,000 00		
100,000 00		100,000 00	77,000 00		23,000 00
15,000 00		15,000 00	15,000 00		
34,092,328 89	1,254,510 53	41,256,117 70	35,277,346 42	925,492 80	5,053,278 48

STATEMENT exhibiting the BALANCES of APPRO-

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$5,909,278 78
Improving Susquehanna River, above Richard's Island, Pennsylvania				10,000 00
Improving Broad Creek, Delaware	21	474		4,500 00
Improving Broadkill River, Delaware	21	473		3,900 00
Improving Mispillon Creek, Delaware				2,000 00
Improving Saint Jones River, Delaware				4,500 00
Improving water passage between Deal's Island and Little Deal's Island, Maryland	21	474		
Improving Wicomico River, Maryland	21	474		
Improving Choptank River, Maryland	21	474		2,000 00
Improving Elk River, Maryland	21	474		
Improving Thredhaven Creek, Maryland	21	474		
Improving Secretary Creek, Maryland	21	474		
Improving Chester River, Maryland	21	474		2,500 00
Improving Potomac River, near Mount Vernon, Va	21	474		
Improving Appomattox River, Virginia	21	474		
Improving Blackwater River, Virginia	21	474		
Improving Chickahominy River, Virginia	21	474		
Improving James River, Virginia	21	474		17,500 00
Improving New River, Virginia and West Virginia	21	470		
Improving North Landing River Virginia and North Carolina				2,500 00
Improving Archers' Hope River, Virginia	21	481		
Improving Nomini Creek, Virginia	21	474		
Improving Neabasco Creek, Virginia	21	480		
Improving Dan River, Virginia and North Carolina	21	474		5,000 00
Improving Rappahannock River, Virginia	21	475		14,000 00
Improving Staunton River, Virginia	21	475		3,500 00
Improving Urbana Creek, Virginia	21	475		1,500 00
Improving Pagan Creek, Virginia	21	474		5,000 00
Improving Mattaponi River, Virginia	21	474		
Improving Nottaway River, Virginia	21	474		5,000 00
Improving Totusky River, Virginia	21	475		2,000 00
Improving York River, Virginia	21	475		
Improving Pamunky River, Virginia				1,500 00
Improving Great Kanawha River, West Virginia	21	475		110,000 00
Improving Little Kanawha River, West Virginia	21	475		10,000 00
Improving Guyandotte River, West Virginia	21	475		
Improving Monongahela River, West Virginia and Pennsylvania				22,000 00
Improving Monongahela River, West Virginia	21	471		
Improving Elk River, West Virginia	21	471		
Improving Shenandoah River, West Virginia	21	471		14,500 00
Improving Cape Fear River from the ocean to Wilmington, N. C.	21	475		
Improving Cape Fear River from Wilmington to Fayetteville, N. C.	21	475		
Improving Currituck Sound and North River Bar, North Carolina	21	475		
Improving Nense River, North Carolina	21	475		15,000 00
Improving Pamlico and Tar Rivers, North Carolina	21	475		
Improving Scuppernong River, North Carolina	21	475		
Improving Trent River, North Carolina	21	475		
Improving Yadkin River, North Carolina	21	475		20,000 00
Improving Contentaua Creek, North Carolina	21	475		
Improving Town Creek, North Carolina	21	475		
Improving Lillington River, North Carolina	21	475		
Improving French Broad River, North Carolina				3,000 00
Improving Waccamaw River, North Carolina and South Carolina				5,000 00
Improving Ashley River, South Carolina	21	475		1,000 00
Improving Wateree River, South Carolina	21	481		
Improving Santee River, South Carolina	21	481		
Improving Nappoo Cut, South Carolina	21	480		
Improving Great Pedee River, South Carolina				
Improving Chattahoochee River, Georgia	21	475		12,000 00
Improving Coosa River, Georgia and Alabama	21	476		5,000 00
Improving Flint River, Georgia	21	476		
Improving Ocmulgee River, Georgia	21	476		1,000 00
Improving Oconee River, Georgia	21	476		
Improving Oostenaula and Coosawattie Rivers, Georgia	21	476		
Improving Savannah River, Georgia	21	476,480		16,000 00
Carried forward				6,230,678 78

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882
\$34,092,328 39	\$1,254,510 53	\$41,256,117 70	\$35,277,346 42	\$925,492 80	\$5,053,278 48
10,000 00	5,000 00	15,000 00	15,000 00		
5,000 00		14,500 00	14,500 00		
		8,900 00			8,900 00
		2,000 00	2,000 00		
		4,500 00			4,500 00
5,000 00		5,000 00	5,000 00		
2,000 00		2,000 00	1,000 00		1,000 00
5,000 00		7,000 00	7,000 00		
5,000 00		5,000 00	5,000 00		
3,000 00		3,000 00	3,000 00		
3,000 00		3,000 00	3,000 00		
6,500 00	166 84	9,166 84	6,500 00		2,666 84
1,500 00		1,500 00	1,500 00		
20,000 00		20,000 00	20,000 00		
1,500 00		1,500 00	1,490 36		9 64
2,000 00		2,000 00	500 00		1,500 00
60,000 00		77,500 00	77,500 00		
24,000 00		24,000 00	24,000 00		
	8,156 78	10,656 78	10,656 78		
5,000 00		5,000 00	5,000 00		
2,000 00		2,000 00	2,000 00		
5,000 00		5,000 00	5,000 00		
8,000 00		13,000 00	13,000 00		
15,000 00		29,000 00	29,000 00		
5,000 00		8,500 00	8,500 00		
4,000 00		5,500 00	5,500 00		
5,000 00		10,000 00	9,944 47		55 53
3,300 00		3,300 00	3,300 00		
2,000 00		7,000 00	7,000 00		
2,500 00		4,500 00			4,500 00
25,000 00		25,000 00	25,000 00		
		1,500 00	1,500 00		
200,000 00		310,000 00	200,000 00		110,000 00
40,000 00		50,000 00	35,000 00		15,000 00
3,500 00		3,500 00	2,100 00		1,400 00
		22,000 00			22,000 00
25,000 00		25,000 00	10,000 00		15,000 00
5,000 00		5,000 00	5,000 00		
2,500 00	312 20	17,312 20			17,312 20
140,000 00		140,000 00	85,000 00		55,000 00
30,000 00		30,000 00	15,000 00		15,000 00
30,000 00	1,731 59	31,731 59	31,731 59		
30,000 00	7,857 53	52,857 53	37,857 53		15,000 00
8,000 00	2,300 41	10,300 41	10,300 41		
1,000 00	427 20	1,427 20	1,427 20		
5,000 00	3,151 24	8,151 24	8,151 24		
12,000 00	15,724 39	47,724 39	35,724 39		12,000 00
10,000 00		10,000 00	10,000 00		
1,000 00		1,000 00			1,000 00
3,000 00		3,000 00			3,000 00
		3,000 00	3,000 00		
	11,630 71	16,630 71	16,630 71		
1,500 00		2,500 00	2,500 00		
8,000 00		8,000 00	8,000 00		
22,000 00		22,000 00	2,000 00		20,000 00
10,000 00		10,000 00			10,000 00
	1,311 61	1,311 61	1,311 61		
20,000 00		32,000 00	22,000 00		10,000 00
60,000 00		65,000 00	50,000 00		15,000 00
15,000 00		15,000 00	15,000 00		
5,000 00		6,000 00	6,000 00		
2,500 00		2,500 00	2,500 00		
1,000 00		1,000 00	1,000 00		
23,000 00		39,000 00	39,000 00		
35,041,628 39	1,312,281 03	42,584,588 20	36,245,972 71	925,492 80	5,413,122 69

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$6, 230, 678 78
Improving Altamaha River, Georgia	21	480		
Improving Etowah River, Georgia				8, 762 20
Improving Saint Augustine Creek, Georgia				5, 000 00
Improving Cumberland Sound, Georgia and Florida	21	476		25, 000 00
Improving Apalachicola River, Florida	21	476		2, 000 00
Improving Saint John's River, Florida	21	476		110, 000 00
Improving Suwannee River, Florida	21	476		
Improving Volusia Bar, Florida	21	476		
Improving Withlacoochee River, Florida	21	476		
Improving Peace Creek, Florida	21	476		
Improving Choctawhatchie River, Florida and Alabama				5, 000 00
Improving inside passage between Fernandina and Saint John's, Fla.				4, 000 00
Improving Escambia River, Florida and Alabama	21	476		
Improving Alabama River, Alabama	21	476		15, 000 00
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi	21	477		20, 000 00
Improving Pascagoula River, Mississippi	21	476		13, 000 00
Improving Big Sun Flower River, Mississippi				2, 000 00
Improving Cold Water River, Mississippi				1, 000 00
Improving Yallahusha River, Mississippi				2, 000 00
Improving Pearl River, Mississippi	21	476		7, 500 00
Improving Pearl River below Jackson, Miss	21	476		28, 900 00
Improving Tombigbee River, Mississippi	21	476		4, 000 00
Improving Tallahatchie River, Mississippi				2, 000 00
Improving Yazoo River, Mississippi				3, 000 00
Improving Noxubee River, Mississippi				3, 000 00
Improving Bayou Boeuf, Louisiana				3, 000 00
Improving mouth of Red River, Louisiana				120, 000 00
Improving Bayou La Fourche, Louisiana				8, 800 00
Improving Bayou Courtableau, Louisiana	21	476		6, 000 00
Improving Bayou Teche, Louisiana	21	476		5, 600 00
Improving Bayou Terre Bonne, Louisiana	21	476		2, 000 00
Improving Tangipahoa River, Louisiana	21	476		4, 900 00
Improving Vermillion River, Louisiana	21	476		4, 400 00
Improving Tchefuncte River, Louisiana	21	481		
Improving Tickfaw River, Louisiana	21	481		
Improving Tensas River, Louisiana				2, 000 00
Improving Amite River, Louisiana	21	476		7, 700 00
Removing snags in Red River, Louisiana	21	476		
Removing raft in Red River, Louisiana	21	476		10, 000 00
Connecting Bayou Teche with Grand Lake at Charenton, Louisiana	21	481		
Improving Calcasieu Pass, Louisiana	21	480		
Improving Bayou Black Louisiana	21	480		
Improving Calcasieu River, Louisiana	21	480		
Improving Cypress Bayou, Texas and Louisiana				3, 000 00
Improving Aransas Pass and Bay, Texas	21	477		
Improving Neches River, Texas	21	477		5, 000 00
Improving Pass Cavallo, Texas	21	477		48, 000 00
Improving ship channel in Galveston Bay, Texas	21	477		132, 000 00
Improving Sabine River, Texas	21	477		5, 000 00
Improving Sabine Pass, Texas	21	477		5, 587 00
Improving Trinity River, Texas	21	477		
Improving mouth of Brazos River, Texas	21	477		4, 500 00
Improving Buffalo Bayou, Texas	21	480		
Improving Fourche Le Fevre River, Arkansas	21	477		
Improving White and Saint Francis Rivers, Arkansas	21	477		
Improving Saline River, Arkansas	21	477		700 00
Improving Black River, Arkansas and Missouri	21	477		
Improving Bayou Bartholomew, Louisiana				6, 000 00
Improving Arkansas River, Arkansas and Kansas				19, 000 00
Improving Arkansas River, Arkansas				17, 000 00
Improving L'Anguille River, Arkansas				4, 500 00
Improving Ouachita River, Louisiana and Arkansas				7, 000 00
Improving White River above Buffalo Shoals, Arkansas				15, 200 00
Improving White River between Buffalo Shoals and Jacksonport, Arkansas				6, 000 00
Improving Black River, Arkansas				4, 000 00
Improving Cumberland River above Nashville, Tenn				37, 000 00
Improving Cumberland River below Nashville, Tenn	21	477		
Improving Hiawassee River, Tennessee	21	477		
Carried forward				6, 985, 727 98

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$35,041,628 39	\$1,312,281 03	\$42,584,588 20	\$36,245,972 71	\$925,492 80	\$5,413,122 69
5,000 00		5,000 00	5,000 00		
		8,762 20			8,762 20
		5,000 00	1,582 34		3,417 66
100,000 00		125,000 00	125,000 00		
1,500 00		3,500 00	3,500 00		
100,000 00		210,000 00	210,000 00		
3,000 00		3,000 00	3,000 00		
5,500 00		5,500 00	5,500 00		
7,500 00		7,500 00	7,500 00		
7,000 00		7,000 00	7,000 00		
		5,000 00	5,000 00		
		4,000 00			4,000 00
5,000 00		5,000 00	5,000 00		
20,000 00		35,000 00	30,000 00		5,000 00
25,000 00		45,000 00	45,000 00		
4,000 00		17,000 00	17,000 00		
		2,000 00	2,000 00		
		1,000 00	1,000 00		
		2,000 00	2,000 00		
2,500 00		10,000 00			10,000 00
25,000 00		53,900 00	1,900 00		52,000 00
1,000 00		5,000 00	5,000 00		
		2,000 00	2,000 00		
		3,000 00	3,000 00		
		3,000 00	3,000 00		
		3,000 00	3,000 00		
		120,000 00	35,000 00		
		8,800 00	5,800 00		85,000 00
7,500 00		13,500 00	7,500 00		3,000 00
20,000 00		25,600 00	7,600 00		6,000 00
8,800 00		10,800 00	4,800 00		18,000 00
2,000 00		6,900 00	4,900 00		6,000 00
4,900 00		9,300 00	4,600 00		2,000 00
1,500 00		1,500 00			4,700 00
2,000 00		2,000 00			1,500 00
		2,000 00	2,000 00		2,000 00
5,000 00		12,700 00			
10,000 00		10,000 00	10,000 00		12,700 00
10,000 00		20,000 00	20,000 00		
25,000 00		25,000 00			25,000 00
12,000 00		12,000 00	12,000 00		
10,000 00		10,000 00	5,000 00		5,000 00
3,000 00		3,000 00			3,000 00
		3,000 00	1,500 00		1,500 00
80,000 00		80,000 00	80,000 00		
3,000 00		8,000 00	8,000 00		
60,000 00		108,000 00	83,500 00		24,500 00
50,000 00		182,000 00	100,000 00		82,000 00
7,000 00		12,000 00	500 00		11,500 00
150,000 00		155,587 00	35,500 00		120,087 00
10,000 00		10,000 00	5,000 00		5,000 00
40,000 00		44,500 00	44,500 00		
25,000 00		25,000 00	25,000 00		
3,000 00		3,000 00	3,000 00		
8,000 00		8,000 00	8,000 00		
5,000 00		5,700 00	5,700 00		
6,300 00		6,000 00	6,000 00		
		6,000 00	6,000 00		
		19,000 00	13,000 00		6,000 00
		17,000 00	17,000 00		
		4,500 00	3,000 00		1,500 00
		7,000 00	6,000 00		1,000 00
		15,200 00	15,200 00		
		6,000 00	6,000 00		
		4,000 00	4,000 00		
		37,000 00	37,000 00		
15,000 00		15,000 00	15,000 00		
1,500 00		1,500 00	1,500 00		
35,938,828 39	1,312,281 03	44,236,837 40	37,388,055 05	925,492 80	5,923,289 55

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$6,985,727 98
Improving Caney Fork River, Tennessee.....	21	477		2,000 00
Improving Tennessee River below Chattanooga, Tennessee and Alabama	21	477		35,000 00
Improving Tennessee River above Chattanooga, Tenn	21	477		5,000 00
Improving Clinch River, Tennessee	21	477		6,000 00
Improving Duck River, Tennessee	21	477		4,000 00
Improving French Broad River, Tennessee.....	21	477		5,700 00
Improving Obed's River, Tennessee.....	21	477		2,000 00
Improving Red River, Tennessee	21	477		
Improving Big Hatchie River, Tennessee	21	477		
Improving Big Sandy River, Kentucky	21	477		45,000 00
Improving Cumberland River above mouth of the Jelico, Kentucky	21	480		
Improving Tradewater River, Kentucky	21	480		
Improving Kentucky River, Kentucky	21	477		4,000 00
Improving Ohio River, Ohio	{ 21 22	472 30	}	115,016 00
Improving Rocky River, Ohio	21	477			1,390 00
Improving Sandusky River, Ohio	21	477		
Improving White River, Indiana	21	477		5,000 00
Improving Wabash River, Indiana	21	477		37,000 00
Improving Illinois River, Illinois	21	477		90,000 00
Improving Mississippi, Missouri, and Arkansas Rivers	21	473		
Improving Mississippi River between mouths of Ohio and Illinois Rivers, Illinois and Missouri	21	478		33,000 00
Improving Mississippi River from Saint Paul to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wisconsin	21	478		33,000 00
Improving Mississippi River from Des Moines Rapids to mouth of Illinois River, Illinois and Missouri	21	478		
Improving Mississippi River at Andalusia, Ill.	21	480		
Improving Mississippi River at Louisiana, Mo.	21	480		
Improving Mississippi River at Quincy, Ill.				15,000 00
Improving Mississippi River				825,000 00
Improving mouth of the Mississippi River				
Removing bar in the Mississippi River opposite Dubuque, Iowa	21	478		6,000 00
Improving Rock Island Rapids, Mississippi River, Iowa and Illinois	21	478		3,000 00
Improving Des Moines Rapids, Mississippi River, Iowa and Illinois	21	478		15,000 00
Operating Des Moines Rapids Canal, Iowa and Illinois	21	478		3,000 00
Operating and care of Des Moines Rapids Canal, Iowa and Ill.	21	478		
Gauging the waters of the Lower Mississippi River and its tributaries	21	478		1,000 00
Reservoir at headwaters Mississippi River	21	481		*58,533 10
Improving Upper Mississippi River	21	478		
Improving Mississippi River above Falls of Saint Anthony, Minnesota	21	478		5,000 00
Improving Mississippi River near Alexandria, Mo.	21	478		
Improving Mississippi River near Cape Girardeau and Min- ton's Point, Missouri	21	478		
Improving Mississippi River at Hannibal, Mo.	21	478		
Improving Mississippi River at Natchez and Vidalia, Missis- sippi and Louisiana	21	478		
Improving Mississippi River opposite Guttenberg, Iowa	21	478		
Improving Osage River, Missouri and Kansas	21	478		10,000 00
Improving Gasconade River, Missouri	21	478		
Improving Missouri River above mouth of Yellowstone River, Dakota	21	478		3,200 00
Improving Missouri River near Saint Joseph, Mo.	21	478		
Improving Missouri River at Vermillion, Dak.	21	478		
Improving Missouri River at Plattsmouth, Nebr.	21	478		1,400 00
Improving Missouri River at Saint Charles, Mo.	21	478		
Improving Missouri River from Kansas City to its mouth, Missouri	21	478		
Improving Missouri River at Council Bluffs, Iowa and Nebr.				28,000 00
Improving Missouri River at Eastport, Iowa, and Nebraska City, Nebr				16,000 00
Improving Missouri River at Atchison, Kans.				16,000 00
Improving Missouri River near Fort Leavenworth, Kans.				6,000 00
Improving Missouri River at Sioux City, Iowa.				6,000 00
Improving Missouri River near Kansas City, Mo.				16,000 00
Improving Missouri River near Glasgow, Mo.				14,000 00
Carried forward.....				8,461,967 08

\$15,466.90 transferred to Indian ledger.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate avail- able for the fis- cal year ending June 30, 1882.	Payments dur- ing the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of ap- propriations, June 30, 1882.
\$35,938,828 39	\$1,312,281 03	\$44,236,837 40	\$37,388,055 05	\$925,492 80	\$5,923,289 55
4,000 00		6,000 00	6,000 00		
250,000 00	1,270 00	286,270 00	286,270 00		
3,000 00		5,000 00	5,000 00		
3,000 00		9,000 00	9,000 00		
3,500 00		7,000 00	7,000 00		
2,500 00		9,200 00	9,200 00		
5,000 00		4,500 00	4,500 00		
3,500 00		5,000 00	5,000 00		
50,000 00		3,500 00	3,500 00		89,500 00
10,000 00		95,000 00	5,500 00		
3,000 00		10,000 00	10,000 00		
125,000 00		3,000 00	3,000 00		
450,000 00		129,000 00	129,000 00		
		565,016 00	430,016 00		135,000 00
		1,390 00			1,390 00
7,500 00		7,500 00	7,500 00		
20,000 00		25,000 00	25,000 00		
		37,000 00	37,000 00		
250,000 00		340,000 00	75,000 00		265,000 00
185,000 00		185,000 00	105,000 00		80,000 00
600,000 00		633,000 00	558,000 00		75,000 00
200,000 00		238,000 00	212,000 00		26,000 00
175,000 00		175,000 00	110,000 00		65,000 00
6,000 00		6,000 00	6,000 00		
10,000 00		10,000 00	10,000 00		
		15,000 00	3,000 00		12,000 00
		825,000 00	825,000 00		
	50 00	50 00			50 00
5,000 00		11,000 00	3,000 00		8,000 00
8,000 00		11,000 00	8,000 00		3,000 00
25,000 00		40,000 00	11,000 00		29,000 00
45,000 00		3,000 00	3,000 00		
		45,000 00	45,000 00		
5,000 00		6,000 00	6,000 00		
150,000 00		208,533 10	73,248 15		135,284 95
25,000 00		25,000 00	25,000 00		
10,000 00		15,000 00	15,000 00		
6,000 00		6,000 00	6,000 00		
10,000 00		10,000 00	10,000 00		
20,000 00		20,000 00	20,000 00		
50,000 00		50,000 00	45,000 00		5,000 00
5,000 00		5,000 00	5,000 00		
20,000 00		30,000 00	20,000 00		10,000 00
10,000 00		10,000 00	10,000 00		
40,000 00		43,200 00	43,200 00		
20,000 00		20,000 00	20,000 00		
15,000 00		15,000 00	15,000 00		
10,000 00		11,400 00	11,400 00		
15,000 00		15,000 00	15,000 00		
35,000 00		35,000 00	35,000 00		
		28,000 00	27,000 00		1,000 00
		16,000 00	16,000 00		
		16,000 00	16,000 00		
		6,000 00	6,000 00		
		6,000 00	6,000 00		
		16,000 00	16,000 00		
		14,000 00	14,000 00		
38,833,828 39	1,313,601 03	48,609,396 50	40,820,389 20	925,492 80	6,863,514 50

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balance of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$8,461,967 08
Improving Missouri River at Cedar City, Mo.				11,000 00
Survey of Missouri River from its mouth to Sioux City, Iowa				4,000 00
Improving Missouri River at Lexington, Mo				7,000 00
Survey of Missouri River from its mouth to Fort Benton, Mont	21	479		
Improving Missouri River at Brownsville, Mo				6,000 00
Improving Current River, Missouri and Arkansas	21	480		
Improving Detroit River, Michigan	21	479		39,000 00
Improving Saginaw River, Michigan		479		3,000 00
Improving Saint Mary's River and Saint Mary's Falls Canal, Michigan	21	479		
Improving and operating Saint Mary's River and Saint Mary's Falls Canal, Michigan				85,000 00
Operating and care of Saint Mary's River and Saint Mary's Falls Canal, Michigan	21	478		
Operating and care of Saint Clair Flats Canal, Michigan	21	478		
Improving Clinton River, Michigan				4,000 00
Improving Grand River, Michigan				9,000 00
Improving Chippewa River, Wisconsin	21	473		5,000 00
Improving Fox and Wisconsin Rivers, Wisconsin	21	480		
Improving Red River of the North, Minnesota and Dakota	21	479		13,000 00
Improving Red River of the North, Minnesota and Dakota				7,000 00
Constructing Dam at Goose Rapids, Red River of the North, Minnesota and Dakota	21	479		
Improving Saint Croix River below Taylor's Falls, Wisconsin	21	479		
Improving Yellowstone River, Montana and Dakota	21	479		1,425 00
Constructing canal around the Cascades of Columbia River, Oregon	21	479		
Improving Upper Columbia River, Oregon	21	479		
Improving Cowlitz River, Washington Territory	21	481		
Improving Upper Willamette River, Oregon				5,000 00
Improving Lower Willamette and Columbia Rivers, Oregon				30,000 00
Improving entrance to Coos Bay and Harbor, Oregon				10,000 00
Improving Petaluma Creek, California	21	479		
Improving San Joaquin River, California	21	479		
Improving Umpqua River, California				4,685 89
Breakwater and Harbor of Refuge between Straits of Fuca and San Francisco, California				139,742 89
Improving Saint Anthony's Falls, Minnesota				10,000 00
Improving Falls of Ohio River and Louisville Canal				5,000 00
Preservation of Falls of Saint Anthony and Navigation of the Mississippi River				1,000 00
Construction of lock and dam on Mississippi River at Meeker's Falls, Minn	21	479		25,000 00
Examination and surveys at South Pass, Mississippi River				10,450 74
Improving Sacramento River, California	21	478		50,000 00
Operating and care of Louisville and Portland Canal, Kentucky	21	478		
Examinations, surveys, and contingencies of rivers and harbors	21	484		20,458 73
Buildings for military headquarters at Fort Snelling, Minn				45,000 00
Survey of Northern and Northwestern Lakes, 1881				
Survey of Northern and Northwestern Lakes, 1882	21	445		
Examinations and surveys of Northwestern Lakes				
Examinations and surveys on Pacific coast				2,996 71
Survey of Gettysburg battlefield				44,000 00
Geographical survey of the territory of the United States west of 100th meridian				15,000 00
Constructing jetties and other works at South Pass, Mississippi River	21	4		
Mississippi River Commission	21	447		
Surveys to connect the Delaware and Chesapeake Bays	21	448		
Observations and explorations in the Arctic Seas	21	447		
Removing sunken vessels or crafts obstructing or endangering navigation				
Surveys and reconnaissances in military divisions and departments				
Contingencies of the Army	1879*			
Do	1880			68 50
Do	1882	21	349	
Publication of official records of the Rebellion	1880			4 78
Do	1881			9,490 00
Carried forward				9,084,290 32

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1881.
\$38,833,828 39	\$1,313,601 03	\$48,609,296 50	\$40,820,389 20	\$925,492 80	\$6,863,514 50
		11,000 00	11,000 00		
		4,000 00	4,000 00		
		7,000 00	7,000 00		
30,000 00		30,000 00	30,000 00		
		6,000 00	6,000 00		
2,000 00		2,000 00	2,000 00		
50,000 00		89,000 00	89,000 00		
10,000 00		13,000 00	12,000 00		1,000 00
150,000 00		150,000 00	90,000 00		60,000 00
		85,000 00	85,000 00		
24,000 00		24,000 00	24,000 00		
4,889 60		4,889 60	4,889 60		
		4,000 00	4,000 00		
		9,000 00	7,000 00		2,000 00
10,000 00		15,000 00	15,000 00		
125,000 00		125,000 00	110,000 00		15,000 00
18,000 00		31,000 00	18,000 00		13,000 00
		7,000 00			7,000 00
20,000 00		20,000 00			20,000 00
8,000 00		8,000 00	8,000 00		
20,000 00		21,425 00	21,425 00		
100,000 00		100,000 00	100,000 00		
15,000 00		15,000 00	15,000 00		
1 000 00		1,000 00	1,000 00		
		5,000 00	5,000 00		
		30,000 00	30,000 00		
		10,000 00	10,000 00		
8,000 00		8,000 00			8,000 00
40,000 00		40,000 00	35,000 00		5,000 00
		4,685 89			4,685 89
		139,742 89			139,742 89
		10,000 00	10,000 00		
		5,000 00	5,000 00		
		1,000 00			1,000 00
		25,000 00			25,000 00
10,000 00		20,450 74	16,847 48		3,603 26
		50,000 00	45,000 00		5,000 00
44,562 91	1,437 09	46,000 00	46,000 00		
50,000 00	1,357 37	71,816 10	61,601 26		10,214 84
	15	45,000 00	45,000 00		
18,000 00	15 25	18,015 25	18,015 25		15
	348 25	348 25		348 25	
		2,996 71	2,996 71		
		44,000 00	11,500 00		32,500 00
		15,000 00	7,500 00		7,500 00
175,000 00		175,000 00	175,000 00		
150,000 00		150,000 00	135,000 00		15,000 00
10,000 00		10,000 00	10,000 00		
25,000 00		25,000 00	25,000 00		
	8,336 88	8,336 88	7,602 90		733 98
	1,269 97	1,269 97	836 34		433 63
	3 83	3 83		3 83	
	200 00	268 50	68 50	200 00	
40,000 00		40,000 00	26,700 00		13,300 00
		4 78		4 78	
	6 25	9,496 25	9,496 25		
39,992,280 90	1,326,576 07	50,403,147 29	42,223,868 49	926,049 66	7,253,229 14

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$0, 084, 200 32
Publication of official records of the rebellion.....	1882	21	445	
Expenses of recruiting.....	1879*			
Do.....	1879†			
Do.....	1880			9, 142 23
Do.....	1881			18 93
Do.....	1882	21	346	
Expenses of Commanding General's office.....	1880			10 17
Do.....	1881			
Do.....	1882	21	346	
Contingencies of the Adjutant-General's Department.....	1880			1 43
Do.....	1881			
Do.....	1882	21	346	
Signal Service.....	1879*			
Do.....	1880			30 76
Do.....	1882	21	346	
Observation and report of storms.....	1879*			
Do.....	1880			19 75
Do.....	1882	21	445	
Expenses of military convicts.....	1880			4, 406 97
Do.....	1881			8, 349 80
Do.....	1882	21	445	
Allowance for reduction of wages under eight-hour law.....				
Construction, maintenance, and repair of military telegraph lines.....	1879			
Do.....	1880			8 40
Do.....	1881			
Do.....	1882	21	445	
Military road from Scottsburg to Camp Stewart, Oreg.....				9 03
Rebuilding officers' quarters at Madison Barracks, Sackett's Harbor.....				
Military wagon-road from Alamoosa to Pagosa Springs.....				
Military wagon-road from Ojo Caliente to Pagosa Springs.....				
Payment to the city of Port Huron, proceeds of sale of part of Fort Gratiot military reservation.....		17	620	
Support of National Home for Disabled Volunteer Soldiers.....	1879*			
Do.....	1881			
Do.....	1882	21	447	
Support of Soldiers' Home.....		R. S.	3689	
Capture of Jefferson Davis.....				2, 675 38
Support of military prison, Fort Leavenworth, Kans.....		21	446	
Artillery school at Fortress Monroe.....	1880			59
Do.....	1881			
Do.....	1882	21	443	
Military posts for the protection of Rio Grande frontier.....				200, 000 00
Buildings for military headquarters at San Antonio, Tex.....		21	447	14, 000 00
Military post near northern boundary of Montana.....		21	447	
Military post near Niobrara River, Northern Nebraska and Dakota.....				16 66
Military post near Musselshell River, Montana.....		21	447	
Buildings for military quarters at Fort Leavenworth, Kans.....		21	447	
Military post near the Black Hills.....				
Trusses for disabled soldiers.....		R. S.	1178	
Bounty, act July 28, 1866.....		R. S.	3689	
Collecting, drilling, and organizing volunteers.....	1871*			
Do.....	1871†	18	418	
Draft and substitute fund.....	1871*			
Rations for relief of persons rendered destitute by overflow of Mississippi River.....		22	378, 379	
Transportation and distribution of rations and supplies to sufferers by overflow of Mississippi River.....		22	378	
Extra pay to officers and men who served in the Mexican war.....		21	316	
Mexican hostilities.....	1871*			
Road from Chattanooga to the National Cemetery, Ten- nessee.....		21	445	
Road from Fort Scott to the National Cemetery, Kansas.....		21	447	
Macadamized road from Vicksburg to National Cemetery, Mississippi.....		21	447	
Carriage-way from New Market street to United States mili- tary depot, Jeffersonville, Ind.....		21	447	
Construction of post on North Fork of Loup River, Nebraska.....	1879*			
Horses and other property lost in the military service.....		R. S.	3689	
Carried forward.....				9, 322, 980 42

*And prior years.

†Transportation account.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$39,992,280 90	\$1,326,576 07	\$50,403,147 29	\$42,223,868 49	\$926,049 66	\$7,253,229 14
80,490 00		80,490 00	60,000 00		20,490 00
	1,961 47	1,961 47		1,961 47	
	76	76	76		
	29 43	9,171 66		9,171 66	
	1,466 08	1,485 01	1,419 84		65 67
97,000 00	166 33	97,166 33	96,500 00		666 33
		10 17		10 17	
	35	35			35
2,500 00		2,500 00	2,500 00		
		1 43		1 43	
	82 10	82 10			82 10
3,000 00		3,000 00	3,000 00		
	8 82	8 82		8 82	
	12 87	43 63		43 63	
10,500 00		10,500 00	10,500 00		
	81 25	81 25		81 25	
	42 13	61 88	40 53	21 35	
375,000 00	6 00	375,006 00	375,000 00		6 00
		4,406 97		4,406 97	
		8,349 80	1,380 00		6,969 80
16,000 00		16,000 00	5,035 80		10,964 20
	10 00	10 00		10 00	
	111 47	111 47		111 47	
	13 10	21 50		21 50	
	151 79	151 79	42 25		109 54
75,000 00	9 50	75,009 50	75,000 00		9 50
		9 03		9 03	
	182 93	182 93		182 93	
	19	19		19	
	74	74		74	
19,966 31		19,966 31	19,966 31		
	3,521 35	3,521 35		3,521 35	
	3 04	3 04			3 04
950,000 00		950,000 00	950,000 00		
76,071 20	71 50	76,142 70	76,142 70		
		2,675 38	293 00		2,382 38
62,461 17		62,461 17	62,461 17		
	7 70	59		59	
		7 70	7 70		
5,000 00		5,000 00	5,000 00		
		200,000 00			200,000 00
50,000 00		64,000 00	64,000 00		
45,000 00	30 16	45,030 16	45,000 00		30 16
	14	16 80		16 80	
55,705 84		55,705 84	55,705 84		
30,000 00		30,000 00	30,000 00		
	40	40		40	
10,000 00		10,000 00	10,000 00		
63,518 50	1,568 50	65,087 00	65,087 00		
	351 51	351 51		351 51	
2,428 75		2,428 75	2,428 75		
	20 66	20 66		20 66	
350,000 00		350,000 00	349,958 88		41 12
15,319 47		15,319 47	15,319 47		
120 00		120 00	120 00		
	120 00	120 00		120 00	
5,000 00		5,000 00	5,000 00		
5,500 00		5,500 00	5,500 00		
10,000 00		10,000 00	10,000 00		
4,000 00		4,000 00	4,000 00		
	466 36	466 36		466 36	
565 00		565 00	565 00		
42,412,427 14	1,337,074 70	53,072,482 26	44,630,842 90	946,589 94	7,405,049 32

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$9,322,980 42
Miscellaneous claims audited by Third Auditor				2,269 75
Claims for quartermaster's stores and commissary supplies		22	13-51	1,461 10
Claims of loyal citizens for supplies furnished during the rebellion				7,444 00
Removing the remains of the late W. E. English				10 82
Relief of Lewis A. Kent	21		643	
Relief of H. B. Eastman	21		639	
Awards for quartermaster's stores, &c., taken by the Army in Tennessee				797 40
Total military establishment				9,334,963 49
NAVAL ESTABLISHMENT.				
Pay of the Navy		21	331	1,747,521 73
Pay of the Navy, prior to July 1, 1877				55 16
Pay of the Navy, arrearages				
Pay, miscellaneous	1882	21	332	
Do	1881			199,421 48
Do	1880			166,956 05
Contingent, Navy	1882	21	332	
Do	1881			602 89
Do	1880			
Do	1879			
Pay of Marine Corps		21	337	155,415 25
Provisions, Marine Corps	1882	21	338	
Do	1881			20,732 59
Do	1880			30,071 79
Clothing, Marine Corps	1882	21	338	
Do	1881			4,579 50
Do	1880			583 49
Fuel, Marine Corps	1882	21	338	
Do	1881			5,989 00
Do	1880			9,479 10
Military stores, Marine Corps	1882	21	338	
Transportation and recruiting, Marine Corps	1882	21	338	
Do	1881			
Do	1880			1,010 58
Marine barracks, Naval Academy	1882	21	448	
Marine barracks at Washington, Norfolk, and Annapolis	1881			1,149 60
Marine barracks at Washington	1882	21	448	
Repairs of barracks, Marine Corps	1882	21	338	
Forage for horses, Marine Corps	1882	21	338	
Do	1880			117 28
Contingent, Marine Corps	1882	21	338	
Do	1881			
Do	1880			17 62
Pay of professors and others, Naval Academy	1882	21	336	
Do	1881			276 00
Do	1880			1,139 64
Pay of watchmen and others, Naval Academy	1882	21	336	
Pay of mechanics and others, Naval Academy	1882	21	337	
Pay of steam employes, Naval Academy	1882	21	337	
Do	1881			
Do	1880			104 00
Repairs of Naval Academy	1882	21	337, 448	
Heating and lighting Naval Academy	1882	21	337	
Do	1881			
Do	1880			1,000 00
Library, Naval Academy	1882	21	337	
Do	1881			
Do	1880			
Stationery, Naval Academy	1882	21	337	
Board of Visitors, Naval Academy	1882	21	337	
Do	1880			234 83
Chemistry, Naval Academy	1882	21	337	
Do	1881			
Do	1880			
Miscellaneous, Naval Academy	1882	21	337	
Stores, Naval Academy	1882	21	337	
Materials, Naval Academy	1882	21	337	
Armory, Naval Academy	1882	21	448	
Carried forward				2,346,457 58

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$42,412,427 14	\$1,337,074 70	\$53,072,482 26	\$44,630,842 99	\$946,589 94	\$7,495,049 33
291,584 62		2,269 75			2,269 75
		293,045 72	276,497 54		16,548 18
		7,444 00	255 00		7,189 00
		10 82		10 82	
240 73		240 73	240 73		
271 01		271 01	271 01		
		797 40	667 40		130 00
42,704,523 50	1,337,074 70	53,376,561 69	44,908,774 67	946,600 76	7,521,186 26
7,078,650 00	77,719 66	8,903,891 39	7,274,823 64		1,629,067 75
	13 86	55 16			55 16
486,725 00	3,820 00	490,545 00	343,782 61	13 86	146,762 39
	11,143 93	210,565 41	116,025 84		94,539 57
	884 91	167,840 96	28,166 67	129,674 29	
100,000 00	719 53	100,719 53	100,706 71		12 82
	2,109 01	2,711 90	2,711 90		
	320 49	320 49	320 49		
	171 02	171 02		171 02	
643,297 00	25,950 61	824,668 86	639,217 90		185,450 96
68,013 10	4,400 70	72,413 80	57,011 54		15,402 26
	1 50	20,734 09	654 19		20,079 90
75,639 00	5,112 72	30,071 79	80,770 52	30,071 79	1 20
	6,731 46	80,771 72			11,310 96
		11,310 96		583 49	
18,496 50	2,176 85	20,673 35	20,162 94		510 41
	1,242 82	7,231 82	2,213 52		5,018 30
		9,479 10		9,479 10	
11,286 50	621 03	11,907 53	11,905 95		1 58
7,000 00	1,818 87	8,818 87	8,795 39		23 48
	75	75	75		
40,000 00	7,577 66	1,010 58	45 46	965 12	
		47,577 66	47,577 66		
		1,149 60			1,149 60
1,000 00	1,000 00	2,000 00	2,000 00		
13,000 00	38 89	13,038 89	13,037 99		90
750 00		750 00	750 00		
		117 28		117 28	
25,000 00	120 00	25,120 00	25,120 00		
	2 00	2 00	2 00		
54,576 00		17 62	6 95	10 67	
	290 07	54,576 00	51,900 00		2,676 00
		566 07			566 07
		1,139 64		1,139 64	
24,455 00		24,455 00	24,455 00		
16,835 95		16,835 95	16,835 95		
8,577 50		8,577 50	8,577 50		
	3 92	3 92			3 92
		104 00		104 00	
24,600 00		24,600 00	24,600 00		
17,000 00		17,000 00	17,000 00		
	6 07	6 07			6 07
	288 55	1,288 55		1,288 55	
2,000 00		2,000 00	2,000 00		
	11	11			11
	09	09		09	
2,000 00		2,000 00	2,000 00		
2,600 00		2,600 00	2,600 00		
		234 83		234 83	
2,500 00		2,500 00	2,500 00		
	1 35	1 35			1 35
	5 51	5 51		5 51	
34,600 00		34,600 00	34,600 00		
800 00		800 00	800 00		
1,000 00		1,000 00	1,000 00		
25,000 00		25,000 00	25,000 00		
8,785,421 55	154,299 94	11,286,179 07	8,999,679 07	173,859 24	2,112,640 76

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$2, 346, 457 58
Navigation and navigation supplies	1882	21	332	
Do	1881			9, 316 69
Do	1880			234 04
Civil establishment, Navigation	1882	21	333	
Do	1880			04
Contingent, Navigation	1882	21	333	
Do	1881			18 14
Do	1880			31 13
Hydrographic work	1882	21	333	
Do	1881			7, 172 72
Do	1880			5, 560 90
Charts of Amazon and Madeira Rivers				7, 750 74
Charts of Pacific coast of Mexico				6, 193 60
Naval Observatory	1882	21	333	
Do	1881			1, 302 20
Do	1880			60 05
Site for new Naval Observatory				5, 000 00
Velocity of light	1880			1, 017 95
Naval laboratory	1882	21	335	
Observation of the transit of Venus	22		8	
Nautical Almanac	1882	21	333	
Do	1881			3, 983 80
Do	1880			152 51
Ordnance and ordnance stores	1882	21	333	
Do	1881			24, 252 50
Do	1880			2, 636 40
Do	1879			
Contingent, Ordnance	1882	21	334	
Do	1881			220 09
Do	1880			1 66
Civil establishment, Bureau of Ordnance	1882	21	334	
Do	1881			2 17
Do	1880			4 57
Torpedo Corps	1882	21	334	
Do	1881			35, 422 78
Do	1880			
Completing torpedo-boats, experiments, United States ship Alarm				20, 000 00
New propeller for United States steamer Alarm				5, 783 03
Ordnance materials—proceeds of sale				1, 653 17
Sale of small arms		20	242	24, 992 86
Equipment of vessels	1882	21	334	
Do	1881			66, 555 83
Do	1880			2, 985 57
Contingent, Equipment and Recruiting	1882	21	334	
Do	1881			292 05
Do	1880			44 52
Do	1879			
Civil establishment, Equipment and Recruiting	1882	21	334	
Do	1880			3 55
Maintenance of yards and docks	1882	21	334	
Do	1881			12, 704 84
Do	1880			801 82
Do	1879			
Contingent, Yards and Docks	1882	21	334	
Do	1881			5, 368 07
Do	1880			1 02
Civil establishment, Yards and Docks	1882	21	334	
Do	1881			4 46
Do	1880			835 93
Naval stations and coal depots, Isthmus of Panama				200, 000 00
Navy-yard, Mare Island, California	1882	21	448	
Do	1881			
Do	1880			34
Navy-yard, Pensacola, Fla	1882	21	448	
Do	1881			48, 724 38
Naval wharf, Key West, Fla				30, 000 00
Navy-yard, New London, Conn	1881			5, 827 00
Navy-yard, Portsmouth, N. H	1882	21	448	
Navy-yard, Norfolk, Va	1882	21	448	
Do	1881			30, 553 10
Carried forward				2, 914, 028 80

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$8,785,421 55	\$154,299 94	\$11,286,179 07	\$8,999,679 07	\$173,859 24	\$2,112,640 76
111,000 00	283 87	111,283 87	99,415 45		11,868 42
	1,699 21	11,015 90	10,576 52		439 38
	12 16	246 20	6 25	239 95	6 16
10,417 25	67	10,417 92	10,411 76		
		04		04	
2,000 00	120 76	2,120 76	2,085 13		35 63
	25 95	44 09	44 09		
		31 13	29 85	1 28	
49,000 00	2,195 57	51,195 57	43,818 60		7,376 97
	1,443 22	8,615 94	5,893 62		2,722 32
		5,560 90	5,165 00	395 90	
		7,750 74	2,332 00		5,418 74
		6,193 60	3,720 20		2,473 40
27,886 25	2 08	27,888 33	27,011 36		876 97
	124 80	1,427 00	1,425 11		1 89
		60 05		60 05	
		5,000 00	5,000 00		
		1,017 95	1,017 14	81	
1,500 00	2 26	1,502 26	1,500 00		2 26
10,000 00		10,000 00	520 00		9,480 00
23,500 00		23,500 00	20,277 93		3,222 07
	150 63	4,134 43	4,132 65		1 78
		152 51		152 51	
220,000 00	1,957 60	221,957 60	182,634 61		39,322 99
	2,268 63	26,621 13	24,091 95		2,529 18
	5 20	2,641 60	2,641 60		
	19 50	19 50		19 50	
3,500 00	16 25	3,516 25	3,514 94		1 31
	16 95	237 04	149 19		87 85
	1 60	3 26	3 26		
11,886 25	67	11,886 92	11,795 25		91 67
	7 10	9 27			9 27
		4 57		4 57	
45,000 00	5 35	45,005 35	33,348 00		11,657 35
	430 71	35,853 49	14,175 37		21,678 12
	77	77	77		
		20,000 00	20,000 00		
		5,783 03	5,200 00		583 03
	1 33	1,654 50			1,654 50
2,277 60	1 87	27,272 33	10,064 00		17,208 33
825,000 00	3,883 65	828,883 65	823,653 97		5,229 68
	7,744 82	74,300 65	73,708 79		591 86
	159 63	3,145 20	2,835 58	309 62	
55,000 00	12 88	55,012 88	55,009 91		2 97
	966 58	1,258 63	935 33		323 30
	188 68	233 20	169 60	63 60	
	276 45	276 45		276 45	
18,251 75	67	18,252 42	18,252 42		
		3 55		3 55	
440,000 00	527 18	440,527 18	428,237 78		12,289 40
	1,820 93	14,525 77	12,216 71		2,309 06
	1 33	803 15	732 73	70 42	
	20 84	20 84		20 84	
20,000 00	12	20,000 12	15,605 70		4,394 42
	1,098 30	6,466 37	5,008 40		1,457 97
		1 02		1 02	
37,906 25	258 04	38,164 29	38,164 13		16
	77 28	81 74			81 74
		835 93		835 93	
200,000 00	6 51	200,000 00			200,000 00
	1 16	200,006 51	198,613 00		1,393 51
		1 16			1 16
		34		34	
75,000 00	1 41	75,001 41	41,271 00		33,730 41
	50	48,724 88	47,307 00		1,417 88
		30,000 00	2,000 00		28,000 00
	2,961 56	8,788 56	7,129 00		1,659 56
5,000 00		5,000 00	5,000 00		
5,000 00	1 00	5,001 00	5,000 00		1 00
	1,999 24	32,552 34	31,530 00		1,022 34
10,984,546 90	187,103 41	14,085,674 11	11,364,061 72	176,315 62	2,545,296 77

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1881.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT.—Continued.				
Brought forward				\$2, 914, 023 80
Navy-yard, Boston, Mass., repairs of rope-walk.	1881	}		1, 207 25
Do	1882			
Repairs and preservation of navy-yards	1880			2 71
Do	1882	21	448	
Do	1881			11, 407 13
Do	1880			838 10
Naval Asylum, Philadelphia	1882			
Do	1881			11, 881 22
Do	1880			7, 340 02
Headstones, Naval Cemetery, Philadelphia	1882	21	448	
Medical department	1882	21	335	
Do	1881			2, 110 19
Do	1880			105 11
Naval-hospital fund	1882	21	335	
Do	1881			203 36
Do	1880			224 30
Do	1879			
Repairs Bureau of Medicine and Surgery	1882	21	335	127, 463 83
Do	1881			
Do	1880			10, 185 48
Contingent, Bureau of Medicine and Surgery	1882	21	335	219 70
Do	1881			
Do	1880			897 53
Do	1879			553 94
Civil establishment, Bureau of Medicine and Surgery	1882	21	335	
Do	1881			1, 434 89
Do	1880			414 57
Provisions, Navy	1882	21	335	
Do	1881			333, 883 37
Do	1880			660 35
Do	1879*			
Clothing, Navy				317, 915 60
Small stores, Bureau of Provisions and Clothing				101, 423 14
Contingent, Bureau of Provisions and Clothing	1882	21	335	
Do	1881			30, 066 61
Do	1880			4 06
Do	1879			
Civil establishment, Bureau of Provisions and Clothing	1882	21	335	
Do	1880			173 52
Construction and Repairs.	1882	21	336	
Do	1881			91, 397 27
Do	1880			14, 029 23
Do	1879			
Construction and Repair (timber)	1878			58, 430 91
Construction and Repair	1881	}		19, 064 00
	1882			
Repairs of United States steamer Antietam	1880			7 67
Civil establishment, Construction and Repair	1882	21	336	
Do	1881			39 53
Do	1880			438 81
Bureau of Steam Engineering, act June 14, 1878	1880			35, 731 68
Steam Machinery	1882	21	336	
Do	1881			63, 440 35
Do	1880			66 63
Do	1881	}		1, 527 80
	1882			
Contingent, Bureau of Steam Engineering	1882	21	336	
Do	1880			20
Civil establishment, Bureau of Steam Engineering	1882	21	336	
Do	1881			
Do	1880			13
Machine for testing iron	1880			3, 000 00
Prize-money to captors.				564, 005 86
Preservation of Chevalier de Ternay's monument at Newport, R. I.				890 00
Preservation of cemeteries in foreign countries.	1882	21	448	
Navy pension fund				420, 000 00
Payment to officers, &c., of Kearsarge for destruction of the Alabama				1, 000 00
Extra pay of officers and men who served in the Mexican war		20	316	
Carried forward				5, 147, 619 85

* And prior years.

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$10,984,546 90	\$187,103 41	\$14,085,674 11	\$11,364,061 72	\$176,315 62	\$2,545,296 77
	32 61	1,239 86	1,218 00		21 86
		2 71		2 71	
300,000 00	379 36	300,379 36	279,968 55		20,410 81
	1,703 39	13,110 52	10,824 56		2,285 96
	3 82	841 92	839 00	2 92	
	59,819 39	59,819 39	47,753 00		12,066 39
	319 16	12,200 38	11,780 00		420 38
		7,340 02		7,340 02	
445 00		445 00	88 50		356 50
45,000 00	9 87	45,009 87	40,218 00		4,791 87
	6,287 36	8,397 55	8,139 44		258 11
	280 78	385 89	80 81	305 08	
50,000 00	14 33	50,014 33	48,574 35		1,439 98
	105 89	309 25	196 00		113 25
	52 09	276 39	24 00	252 39	
	66	66		66	
	48,390 09	175,853 92	50,224 84		125,629 08
30,000 00	16 96	30,016 96	21,855 41		8,161 55
	161 88	10,347 36	10,336 62		10 74
	62	220 32		220 32	
15,000 00	13 75	15,013 75	12,041 66		2,972 09
	1,600 95	2,498 48	1,736 95		761 53
	270 60	824 54	625 93	198 61	
	85 06	85 06		85 06	
40,000 00		40,000 00	39,644 76		355 24
	432 66	1,867 55	1,520 00		347 55
	2 50	417 07		417 07	
1,200,000 00	1,077 03	1,201,077 03	1,038,110 80		162,966 23
	4,220 96	338,104 33	249,411 53		88,692 80
	120 70	781 05	780 15	90	
	208 98	208 98		208 98	
	235,499 53	553,415 13	165,718 46		387,696 67
	80,108 23	181,531 37	81,845 45		99,685 92
60,000 00	22 67	60,022 67	32,479 04		27,543 63
	683 34	30,749 95	8,205 06		22,544 89
	35 46	39 52	39 52		
	3 81	3 81		3 81	
12,411 50	2 42	12,413 92	12,413 92		
		173 52		173 52	
1,350,000 00	3,066 64	1,353,066 64	1,331,833 81		21,232 83
	1,971 44	93,368 71	59,255 27		34,113 44
	1 00	14,030 23	26 49	14,003 74	
	37 95	37 95		37 95	
		58,430 91	139 52		58,291 39
	2,163 19	21,227 19	21,226 41		78
		7 67		7 67	
40,105 75	3 56	40,109 31	40,078 51		30 80
	154 44	193 97			193 97
		438 81		438 81	
		35,731 68			35,731 68
800,000 00	156 79	800,156 79	787,458 43		12,698 36
	735 52	64,175 87	62,842 48		1,333 39
	382 28	448 91	376 20	72 71	
	1,275 36	2,803 16	1,591 00		1,212 16
1,000 00		1,000 00	1,000 00		
		20		20	
20,038 00	01	20,038 01	20,038 01		
	7 66	7 66			7 66
		13		13	
		3,000 00		3,000 00	
	1,282 36	565,288 22	6,976 71		558,311 51
		800 00			800 00
3,000 00		3,000 00	222 50		2,777 50
	210,000 00	630,000 00	420,000 00		210,000 00
	639 30	1,639 30			1,639 30
869 70		869 70	869 70		
14,952,416 55	850,947 82	20,950,984 52	16,294,691 07	203,088 88	4,453,204 57

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balance of ap- propriations, July 1, 1881.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$5, 147, 619 85
Indemnity for lost clothing				
Indemnity for lost clothing prior to 1878				118 75
Indemnity for lost clothing prior to 1866				
Gratuity to machinists in lieu of re-enlistment		21	290	
Bounty for destruction of enemy's vessels				
Search for steamer Jeannette				8, 463 08
Bounty to seaman, re-enlistment				
Destruction of bedding and clothing for sanitary purposes				1, 959 75
Relief of persons impressed in the United States service		21	642	
Payment to T. C. Bassbor & Co.				9, 734 71
Relief of children of O. H. Berryman and others				12, 367 84
Relief of John H. W. Riley				300 00
Relief of Medical Director John Thornley		22	41	
General account of advances				*1, 375, 086 16
Total naval establishment				3, 805, 477 82

* Debit balances.

RECAPITU

Specific objects of appropriations.	Balances of appropriations, July 1, 1881.
Civil	\$11, 660, 755 63
Judiciary and diplomatic	1, 257, 205 43
Customs	5, 122, 203 58
Interior civil	1, 978, 855 24
Internal revenue	109, 377 77
Public debt	
Interior, Indians and pensions	10, 988, 567 51
Military establishment	9, 334, 963 49
Naval establishment	3, 805, 477 82
Total	44, 237, 406 47

PRIATIONS UNEXPENDED June 30, 1881, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$14,952,416 85	\$850,947 82	\$20,950,984 52	\$16,294,691 07	\$203,088 88	\$4,453,204 57
	943 52	943 52	21 43	922 09	
	120 00	118 75			118 75
35,000 00		120 00			120 00
	35,000 00	35,000 00	35,000 00		
	1,182 37	1,182 37		1,173 83	8 54
	10,647 20	19,110 28	2,900 00		16,210 28
	1,808 34	1,808 34		1,808 34	
	28 23	1,987 98	468 33		1,519 65
2,192 40		2,192 40	2,192 40		
		9,734 71			9,734 71
		12,367 84			12,367 84
		300 00	300 00		
6,099 18		6,099 18	6,099 18		
	5,616,599 83	4,241,513 67	5,172,651 16		*931,137 49
14,995,708 43	6,482,277 31	25,283,463 56	21,514,323 57	206,993 14	3,562,146 85

* Debit balances.

LATION.

Appropriations for the fiscal year ending June 30, 1882.	Repayments made during the fiscal year 1882.	Aggregate available for the fiscal year ending June 30, 1882.	Payments during the fiscal year ending June 30, 1882.	Amounts carried to the surplus fund June 30, 1882.	Balances of appropriations, June 30, 1882.
\$24,953,703 03	\$1,995,946 67	\$38,610,405 33	\$23,906,545 85	\$4,509,595 79	\$10,194,263 69
4,514,077 18	280,607 44	6,051,890 05	4,681,387 49	354,730 77	1,015,771 79
17,677,756 03	701,825 10	23,501,784 71	19,860,934 89	346,312 07	3,294,537 75
7,509,103 79	39,844 87	9,527,803 90	6,953,153 90	97,836 57	2,476,813 43
4,905,573 16	21,260 09	5,036,311 02	4,857,313 02	27,276 11	151,721 89
342,723,506 34	145,553 64	342,869,059 98	342,869,059 98		
77,656,090 26	2,283,754 25	90,928,412 02	73,364,489 82	1,032,582 67	16,531,339 53
42,704,523 50	1,337,074 70	53,376,561 69	44,908,774 67	946,600 76	7,521,186 26
14,995,708 43	6,482,277 31	25,283,463 56	21,514,323 57	206,993 14	3,562,146 85
537,640,041 72	13,288,244 07	595,185,692 26	542,915,983 19	7,521,927 88	44,747,781 19

STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1841, inclusive; and on the 1st of July of each year from 1843 to 1882, inclusive.

January 1, 1791.....	\$75,463,476 52	January 1, 1837.....	\$3,308,124 07
1792.....	77,227,924 66	1838.....	10,434,221 14
1793.....	80,352,634 04	1839.....	3,573,343 82
1794.....	78,427,404 77	1840.....	5,250,875 54
1795.....	80,747,587 39	1841.....	13,594,480 73
1796.....	83,762,172 07	1842.....	20,601,226 28
1797.....	82,064,479 33	July 1, 1843.....	32,742,922 00
1798.....	79,228,529 12	1844.....	23,461,652 50
1799.....	78,408,689 77	1845.....	15,925,303 01
1800.....	82,976,294 35	1846.....	15,550,202 97
1801.....	83,038,050 80	1847.....	38,826,534 77
1802.....	86,712,632 25	1848.....	47,044,862 23
1803.....	77,054,680 30	1849.....	63,061,858 69
1804.....	86,427,120 88	1850.....	63,452,773 55
1805.....	82,312,150 50	1851.....	68,304,796 02
1806.....	75,723,270 66	1852.....	66,199,341 71
1807.....	69,218,398 64	1853.....	59,803,117 70
1808.....	65,196,317 97	1854.....	42,242,222 42
1809.....	57,023,192 09	1855.....	35,586,858 56
1810.....	53,178,217 52	1856.....	31,972,537 90
1811.....	43,005,587 76	1857.....	28,699,831 85
1812.....	45,209,737 90	1858.....	44,911,881 03
1813.....	55,962,827 57	1859.....	58,496,837 88
1814.....	81,487,846 24	1860.....	64,842,287 88
1815.....	99,835,660 15	1861.....	90,580,873 72
1816.....	127,334,933 74	1862.....	524,176,412 13
1817.....	123,491,965 16	1863.....	1,119,772,138 63
1818.....	109,466,632 83	1864.....	1,815,784,370 57
1819.....	95,529,648 28	1865.....	2,680,647,869 74
1820.....	91,015,566 15	1866.....	2,773,236,173 69
1821.....	89,987,427 66	1867.....	2,678,126,103 87
1822.....	95,546,076 98	1868.....	2,611,687,851 19
1823.....	90,875,877 28	1869.....	2,588,452,213 94
1824.....	90,269,777 77	1870.....	2,480,672,427 81
1825.....	83,788,432 71	1871.....	2,353,211,332 32
1826.....	81,054,059 99	1872.....	2,253,251,076 78
1827.....	73,987,357 20	1873.....	2,234,482,743 20
1828.....	67,475,043 87	1874.....	2,251,690,218 43
1829.....	58,421,413 67	1875.....	2,232,284,281 95
1830.....	48,565,406 50	1876.....	2,180,394,817 15
1831.....	39,123,191 68	1877.....	2,205,301,142 10
1832.....	24,322,235 18	1878.....	2,256,205,398 20
1833.....	7,001,698 83	1879.....	2,349,567,232 04
1834.....	4,760,082 08	1880.....	* 2,120,415,120 63
1835.....	37,513 05	1881.....	2,069,013,319 58
1836.....	336,957 83	1882.....	1,918,312,744 03

* The amount outstanding July 1, 1880, according to the books of the Register's Office, was.....	\$2,128,791,054 63
From which deduct the amount held for the redemption of fractional currency, applied to the payment of arrears of pensions, act June 21, 1879.....	8,375,934 00
	2,120,415,120 63

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS, by DISTRICTS, for the fiscal year ending June 30, 1882.

Aroostook, Me.....	\$8,936 50
York, Me.....	256 00
Wenchnan's Bay, Me.....	4,760 09
Passamaquoddy, Me.....	16,167 82
Waldoborough, Me.....	7,046 72
Machias, Me.....	3,034 00
Saco, Me.....	827 36
Portland, Me.....	77,405 95
Belfast, Me.....	3,907 00
Wiscasset, Me.....	3,191 21
Bath, Me.....	3,946 55
Castine, Me.....	4,873 00
Bangor, Me.....	13,432 27
Kennebunk, Me.....	730 00
	\$148,514 47
Carried forward.....	148,514 47

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS,
by DISTRICTS, &c.—Continued.

Brought forward		\$148,514 47
Portsmouth, N. H.		8,270 08
Vermont, Vt.		87,628 01
New Bedford, Mass.	\$4,878 00	
Boston, Mass.	654,209 26	
Fall River, Mass.	4,215 00	
Gloucester, Mass.	9,420 00	
Plymouth, Mass.	2,963 00	
Marblehead, Mass.	2,320 00	
Barnstable, Mass.	7,130 00	
Nantucket, Mass.	1,585 03	
Edgartown, Mass.	4,758 72	
Salem, Mass.	7,336 52	
Newburyport, Mass.	2,984 00	
		701,799 53
Newport, R. I.	4,093 66	
Bristol, R. I.	1,632 00	
Providence, R. I.	25,147 00	
		30,872 66
New London, Conn.	6,078 23	
New Haven, Conn.	23,266 23	
Fairfield, Conn.	2,578 78	
Stonington, Conn.	690 82	
Middletown, Conn.	2,996 58	
		35,610 64
Oswegatchie, N. Y.	21,505 44	
Port Jefferson, N. Y.	7 80	
Oswego, N. Y.	44,481 66	
Niagara, N. Y.	51,645 51	
Buffalo, N. Y.	55,042 67	
Sag Harbor, N. Y.	1,184 74	
Dunkirk, N. Y.	2,449 00	
Champlain, N. Y.	32,933 47	
New York, N. Y.	2,533,137 39	
Genesee, N. Y.	22,835 00	
Albany, N. Y.	10,810 00	
Cape Vincent, N. Y.	10,212 22	
		2,786,244 90
Burlington, N. J.	246 00	
Newark, N. J.	3,011 00	
Great Egg Harbor, N. J.	2,512 00	
Bridgeton, N. J.	384 00	
Perth Amboy, N. J.	11,205 42	
Little Egg Harbor, N. J.	2,978 00	
		20,336 42
Erie, Pa.	5,471 46	
Pittsburgh, Pa.	20,823 54	
Philadelphia, Pa.	373,306 16	
		399,601 16
Delaware, Del.		8,931 88
Eastern, Md.	2,775 00	
Annapolis, Md.	1,939 79	
Baltimore, Md.	254,301 12	
		259,015 91
Georgetown, D. C.		3,923 99
Norfolk, Va.	15,031 65	
Richmond, Va.	8,917 06	
Petersburg, Va.	3,148 00	
Alexandria, Va.	2,342 00	
Yorktown, Va.	1,268 00	
Cherrystone, Va.	2,592 00	
Tappahannock, Va.	1,026 00	
		34,324 71
Wheeling, W. Va.		236 00
Carried forward		4,525,310 36

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS,
by DISTRICTS, &c.—Continued.*

Brought forward.....		\$4,525,310 36
Wilmington, N. C.....	\$19,801 20	
Beaufort, N. C.....	3,851 59	
Pamlico, N. C.....	4,721 03	
Albemarle, N. C.....	3,046 00	31,419 82
Charleston, S. C.....	17,277 00	
Beaufort, S. C.....	9,033 67	
Georgetown, S. C.....	712 00	27,022 67
Saint Mary's, Ga.....	2,031 97	
Brunswick, Ga.....	6,139 00	
Savannah, Ga.....	22,631 82	
Atlanta, Ga.....	671 00	31,473 79
Pensacola, Fla.....	7,699 00	
Saint John's, Fla.....	2,079 40	
Fernandina, Fla.....	3,261 91	
Saint Augustine, Fla.....	1,554 00	
Saint Mark's, Fla.....	1,534 62	
Apalachicola, Fla.....	905 00	
Key West, Fla.....	14,039 00	31,072 93
Mobile, Ala.....		18,968 16
Vicksburg, Miss.....	1,093 46	
Natchez, Miss.....	241 21	
Pearl River, Miss.....	3,239 00	4,573 67
New Orleans, La.....	238,141 86	
Teche, La.....	7,275 00	245,416 86
Brazos, Tex.....	48,824 54	
Corpus Christi, Tex.....	23,678 56	
Galveston, Tex.....	52,669 60	
Paso del Norte, Tex.....	40,455 14	
Saluria, Tex.....	13,832 63	179,460 47
Chattanooga, Tenn.....	1,233 00	
Memphis, Tenn.....	2,395 00	
Nashville, Tenn.....	725 00	4,353 00
Louisville, Ky.....		6,359 00
Miami, Ohio.....	7,317 04	
Cincinnati, Ohio.....	43,151 06	
Cuyahoga, Ohio.....	17,193 00	
Sandusky, Ohio.....	691 00	68,352 10
Detroit, Mich.....	57,297 80	
Michigan, Mich.....	7,047 25	
Superior, Mich.....	7,839 23	
Huron, Mich.....	36,386 62	108,570 90
Evansville, Ind.....	895 96	
Indianapolis, Ind.....	5,185 00	6,080 96
Chicago, Ill.....	169,457 47	
Cairo, Ill.....	1,393 73	
Galena, Ill.....	852 00	171,703 20
La Crosse, Wis.....	1,292 04	
Milwaukee, Wis.....	12,617 81	13,909 85
Minnesota, Minn.....	20,759 13	
Duluth, Minn.....	7,249 70	28,008 83
Carried forward.....		5,502,256 57

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS,
by DISTRICTS, &c.—Continued.*

Brought forward.....		\$5,502,256 57
Burlington, Iowa.....	\$240 00	
Dubuque, Iowa.....	509 00	
		749 00
St. Louis, Mo.....		89,746 76
Montana and Idaho.....		3,863 20
Alaska, Alaska.....		4,170 00
Puget Sound, Wash.....		22,978 95
Oregon, Oreg.....	10,281 39	
Southern, Oreg.....	1,200 00	
Willamette, Oreg.....	41,670 86	
		53,152 25
Omaha, Nebr.....		1,566 91
San Diego, Cal.....	14,577 36	
San Francisco, Cal.....	389,676 40	
		404,253 76
		6,082,737 40
Contingent expenses and fees in customs cases.....	18,676 87	
Transportation.....	1,708 79	
Amount paid by disbursing agents for salaries, &c.....	349,972 52	
Miscellaneous, rent, stationery, &c.....	53,263 68	
		423,621 86
Total net expenditures.....		6,506,359 26

STATEMENT OF EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE for the FISCAL YEAR ending June 30, 1882, EMBRACING SALARIES and EXPENSES of COLLECTORS and of SUPERVISORS and SUBORDINATE OFFICERS.

Alabama, first district.....	\$10,436 27	
second district.....	17,464 26	
		\$27,900 53
Arkansas.....		21,906 61
Arizona.....		7,259 00
Colorado.....		16,893 59
Connecticut, first district.....	16,549 45	
second district.....	13,071 75	
		29,621 20
California, first district.....	58,112 70	
fourth district.....	26,780 45	
		84,893 15
Dakota.....		10,212 55
Delaware.....		11,656 58
District of Columbia.....		295 11
Florida.....		13,800 24
Georgia, second district.....	56,843 34	
third district.....	20,755 34	
		77,598 68
Idaho.....		7,560 19
Illinois, first district.....	67,279 15	
second district.....	9,382 76	
third district.....	15,267 90	
fourth district.....	25,779 91	
fifth district.....	72,803 88	
seventh district.....	5,239 22	
eighth district.....	27,688 54	
thirteenth district.....	22,067 97	
		245,509 38
Carried forward.....		5,106 76

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward.....		\$555,106 76
Indiana, first district.....	13,235 52	
fourth district.....	35,462 76	
sixth district.....	17,246 84	
seventh district.....	21,207 41	
tenth district.....	8,406 06	
eleventh district.....	7,202 45	
		102,761 04
Iowa, second district.....	13,462 88	
third district.....	12,505 97	
fourth district.....	10,315 18	
fifth district.....	15,510 53	
		51,794 61
Kansas.....		18,097 00
Kentucky, second district.....	74,690 30	
fifth district.....	208,458 71	
sixth district.....	70,454 80	
seventh district.....	105,315 99	
eighth district.....	36,037 95	
ninth district.....	16,089 65	
		511,047 40
Louisiana.....		33,536 81
Maine.....		9,091 25
Massachusetts, third district.....	27,192 74	
fifth district.....	27,226 71	
tenth district.....	14,495 74	
		68,951 19
Maryland, third district.....	52,537 86	
fourth district.....	21,798 60	
		74,335 92
Montana.....		9,167 36
Missouri, first district.....	43,392 86	
second district.....	11,690 85	
fourth district.....	14,964 73	
fifth district.....	11,680 38	
sixth district.....	30,553 83	
		112,282 65
Minnesota, first district.....	8,741 45	
second district.....	12,141 25	
		20,882 70
Michigan, first district.....	16,637 78	
third district.....	9,633 27	
fourth district.....	6,811 62	
sixth district.....	9,127 85	
		42,210 52
Mississippi.....		20,547 57
New York, first district.....	52,420 38	
second district.....	39,002 02	
third district.....	43,084 91	
eleventh district.....	10,420 76	
twelfth district.....	14,733 00	
fourteenth district.....	13,109 76	
fifteenth district.....	8,986 50	
twenty-first district.....	10,824 63	
twenty-fourth district.....	12,351 36	
twenty-sixth district.....	10,089 51	
twenty-eighth district.....	17,842 95	
thirtieth district.....	26,234 05	
		259,099 83
New Jersey, first district.....	10,585 44	
third district.....	15,937 75	
fifth district.....	25,732 87	
		52,256 06
Nevada.....		7,994 25
Nebraska.....		19,103 48
New Mexico.....		8,080 04
New Hampshire.....		9,784 02
Carried forward.....		1 986,130 46

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward		\$1,986,130 46
North Carolina, second district	\$18,768 94	
fourth district	41,091 94	
fifth district	56,835 65	
sixth district	136,335 04	
		253,031 57
Ohio, first district	79,619 17	
third district	25,449 44	
fourth district	13,053 76	
sixth district	11,289 23	
seventh district	17,787 94	
tenth district	22,307 37	
eleventh district	17,019 28	
fifteenth district	11,803 65	
eighteenth district	26,435 43	
		224,765 27
Oregon		7,956 85
Pennsylvania, first district	45,613 44	
eighth district	21,292 89	
ninth district	30,519 20	
twelfth district	20,256 82	
fourteenth district	23,465 29	
sixteenth district	28,145 93	
nineteenth district	7,650 68	
twentieth district	11,065 48	
twenty-second district	62,597 07	
twenty-third district	21,323 08	
		271,929 88
Rhode Island		9,236 91
South Carolina		41,781 86
Tennessee, second district	22,968 94	
fifth district	84,256 01	
eighth district	11,927 62	
		119,152 57
Texas, first district	16,279 04	
third district	14,927 43	
fourth district	13,289 39	
		44,495 86
Utah		6,246 75
Vermont		6,114 48
Virginia, second district	24,366 25	
third district	21,799 80	
fourth district	21,265 89	
fifth district	31,314 62	
sixth district	38,057 24	
		136,803 80
West Virginia, first district	13,773 39	
second district	15,023 25	
		28,796 64
Wisconsin, first district	25,203 32	
second district	8,265 85	
third district	12,790 41	
sixth district	7,264 79	
		53,524 37
Washington Territory		5,861 02
Wyoming Territory		5,414 75
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, &c. .		793,848 57
Amount paid for salaries of supervisors, &c. (unclassified by districts) .		61,302 91
Amount paid for transportation		9,373 43
Amount paid for telegraphing		673 40
Amount paid for miscellaneous		30,799 99
Total		4,097,241 34

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT of the UNITED STATES for the COLLECTION of CUSTOMS for the fiscal year ending June 30, 1882, with their OCCUPATIONS and COMPENSATION.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
ARROOSTOOK, ME.		BATH, ME.	
1 collector	\$1,500 00	1 collector	\$2,431 27
1 special deputy collector	1,460 00	1 deputy collector and inspector	1,460 00
5 deputy collectors and inspectors	5,475 00	1 deputy collector and inspector	803 00
PASSAMAQUODDY, ME.		3 inspectors	3,285 00
1 collector	3,000 00	1 inspector	255 50
1 deputy collector	1,633 60	1 inspector	86 45
1 deputy collector	1,460 00	PORTLAND AND FALMOUTH, ME.	
5 inspectors	5,475 00	1 collector	6,000 00
4 inspectors	3,650 00	2 deputy collectors	6,000 00
3 inspectors	2,190 00	5 clerks	6,000 00
1 clerk	730 00	2 clerks	2,200 00
1 night watchman	912 50	3 clerks	3,000 00
2 night watchmen	1,460 00	1 surveyor	4,500 00
1 night watchman	80 00	1 deputy surveyor	2,500 00
1 janitor	360 00	1 superintendent warehouses	300 00
MACHIAS, ME.		3 storekeepers	3,285 00
1 collector	1,826 03	1 appraiser	3,000 00
1 deputy collector and inspector	1,095 00	1 assistant appraiser	2,500 00
2 deputy collectors and inspectors	1,642 50	1 laborer	720 00
FRENCHMAN'S BAY, ME.		2 weighers and gangers	4,000 00
1 collector	1,358 56	1 marker	730 00
1 special deputy collector	1,200 00	24 inspectors	26,010 00
1 inspector	1,095 00	2 boatmen	1,337 00
2 inspectors	1,204 50	1 messenger	650 00
1 inspector	18 25	1 watchman	730 00
BANGOR, ME.		SACO, ME.	
1 collector	3,000 00	1 collector	375 15
1 special deputy collector	1,600 00	1 deputy collector	450 00
1 deputy collector	1,460 00	KENNEBUNK, ME.	
5 inspectors	5,475 00	1 collector	144 15
1 inspector	730 00	1 deputy collector and inspector	584 00
1 inspector	600 00	2 inspectors	146 00
1 watchman	730 00	YORK, ME.	
CASTINE, ME.		1 collector	264 02
1 collector	886 07	PORTSMOUTH, N. H.	
2 deputy collectors	2,190 00	1 collector	1,334 40
3 deputy collectors and inspectors	2,463 75	1 deputy collector and inspector	1,277 50
BELFAST, ME.		1 deputy collector and inspector	1,095 00
1 collector	1,428 36	1 deputy collector and inspector	693 50
2 deputy collectors	2,190 00	3 inspectors	3,832 50
1 deputy collector	336 60	1 inspector	558 00
1 deputy collector	292 00	1 boatman	183 00
1 deputy collector	109 50	VERMONT, VT.	
1 storekeeper	100 00	1 collector	2,941 50
2 storekeepers	100 00	1 deputy collector, inspector, &c.	2,500 00
WISCASSET, ME.		2 deputy collectors, inspectors, &c.	3,600 00
1 collector	1,089 02	2 deputy collectors, inspectors, &c.	3,167 50
1 special deputy collector	1,140 50	2 deputy collectors, inspectors, &c.	2,328 60
2 deputy collectors and inspector	2,190 00	1 deputy collector, inspector, &c.	1,887 00
1 storekeeper	5 08	1 deputy collector, inspector, &c.	1,200 00
WALDOBOROUGH, ME.		4 deputy collectors, inspectors, &c.	4,470 25
1 collector	2,738 52	12 deputy collectors, inspectors, &c.	13,140 00
1 special deputy collector, &c.	1,460 00	3 deputy collectors, inspectors, &c.	2,990 00
1 deputy collector and inspector	1,460 00	5 deputy collectors, inspectors, &c.	2,542 65
1 deputy collector and inspector	1,095 00	1 deputy collector, inspectors, &c.	600 00
1 deputy collector and inspector	912 50	4 inspectors	5,583 00
1 deputy collector and inspector	730 00	19 inspectors	19,875 00
1 deputy collector and inspector	693 50	1 clerk	915 80
1 janitor	240 00	1 clerk	520 00
		1 clerk	387 50
		5 tally clerks	820 00
		2 night watchmen	825 50
		1 boatman	432 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
NEWBURYPORT, MASS.		BOSTON AND CHARLESTOWN, MASS.— Continued.	
1 collector	\$791 86	2 appraisers	\$6,000 00
1 deputy collector and inspector	1,095 00	2 assistant appraisers	5,000 00
1 inspector, weigher, &c.	1,095 00	1 clerk to general appraiser	1,400 00
1 inspector, weigher, &c.	601 25	1 examiner of drugs	1,000 00
1 janitor	540 00	2 examiners	4,000 00
GLOUCESTER, MASS.		7 examiners	12,600 00
1 collector	3,864 00	1 examiner	1,600 00
1 deputy collector	1,500 00	1 examiner	1,500 00
1 clerk	1,300 00	2 examiners	2,800 00
4 inspectors	4,380 00	1 examiner	1,200 00
1 inspector	292 00	1 clerk	1,800 00
1 inspector and storekeeper	972 00	2 clerks	3,200 00
1 inspector and storekeeper	876 00	1 clerk	1,400 00
1 inspector and storekeeper	648 00	1 clerk	1,200 00
1 boatman	750 00	1 clerk and messenger	1,400 00
SALEM AND BEVERLY, MASS.		3 samplers	3,600 00
1 collector	1,207 06	3 samplers, temporary	900 00
1 special deputy collector	1,600 00	3 assistant samplers	3,600 00
1 inspector and weigher	1,095 00	2 markers	1,600 00
2 inspectors	2,190 00	1 marker	1,200 00
2 inspectors	1,934 50	9 openers and packers	9,033 75
1 janitor	540 00	2 foremen	2,190 00
MARBLEHEAD, MASS.		42 laborers	30,660 00
1 collector	523 73	1 porter and messenger	950 00
1 special deputy collector, inspector, &c.	1,095 00	1 naval officer	5,000 00
1 deputy collector and inspector	1,095 00	1 deputy naval officer	2,500 00
BOSTON AND CHARLESTOWN, MASS.		1 assistant deputy naval officer	2,000 00
1 collector	8,000 00	6 clerks	10,000 00
1 comptroller and clerk	4,000 00	5 clerks	8,000 00
3 deputy collectors	9,000 00	1 clerk	1,400 00
1 deputy collector	900 00	3 clerks	3,600 00
1 auditor, &c.	3,000 00	1 clerk and messenger	1,000 00
1 cashier	3,000 00	1 surveyor	5,000 00
1 assistant cashier	2,000 00	1 deputy surveyor	2,500 00
1 storekeeper	2,000 00	1 assistant deputy surveyor	2,000 00
1 secretary	2,500 00	1 clerk	1,600 00
5 clerks	10,000 00	1 clerk	1,400 00
5 clerks	9,000 00	1 clerk	1,000 00
19 clerks	30,400 00	2 messengers	1,680 00
26 clerks	36,400 00	1 clerk and admeasurer	1,300 00
21 clerks	25,200 00	PLYMOUTH, MASS.	
14 clerks	14,000 00	1 collector	1,238 48
2 clerks	1,600 00	1 deputy collector	1,000 00
1 clerk and storekeeper	1,800 00	2 inspectors	401 50
1 clerk and storekeeper	1,277 50	BARNSTABLE, MASS.	
1 clerk and messenger	1,000 00	1 collector	2,098 00
8 messengers	6,720 00	1 deputy collector	1,095 00
8 messengers	5,760 00	1 deputy collector	900 00
1 inspector	1,460 00	1 deputy collector	800 00
3 inspectors, special	4,380 00	2 deputy collectors	1,500 00
86 inspectors	109,805 00	2 deputy collectors	1,000 00
1 inspector of marble	240 00	1 deputy collector	460 00
1 captain of watch	1,460 00	10 storekeepers	500 00
2 lieutenants, night watch	2,400 00	1 clerk	300 00
40 night inspectors	36,500 00	1 janitor	350 00
1 day watchman	730 00	1 boatman	60 00
8 night watchmen	5,840 00	FALL RIVER, MASS.	
3 weighers	6,000 00	1 collector	2,467 58
1 gauger	2,000 00	1 deputy collector, inspector, &c.	1,277 50
2 assistant gangers	2,555 00	1 inspector, weigher, &c.	1,095 00
3 assistant weighers	4,380 00	1 temporary inspector	63 00
17 assistant weighers	21,717 50	1 boatman	300 00
16 assistant weighers	17,520 00	NEW BEDFORD, MASS.	
4 boatmen	3,285 00	1 collector	2,726 23
1 superintendent of warehouses	2,000 00	1 deputy collector	1,500 00
12 storekeepers	17,520 00	1 clerk	900 00
8 storekeepers	6,400 00	1 inspector	1,095 00
1 general appraiser	3,000 00	1 inspector, weigher, &c.	1,095 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
EDGARTOWN, MASS.		NEW HAVEN, CONN.—Continued.	
1 collector	\$594 57	1 clerk	\$709 68
1 deputy collector, inspector, weigher, &c.	1,095 00	2 weighers and gaugers	2,190 00
1 deputy collector and inspector	803 00	4 inspectors	4,380 00
3 inspectors	1,587 00	1 night inspector	912 50
1 night watchman	600 00	1 fireman	600 00
1 boatman	300 00	1 messenger	500 00
		1 janitor	500 00
		1 watchman and boatman	400 00
NANTUCKET, MASS.		FAIRFIELD, CONN.	
1 collector	292 06	1 collector	1,603 24
1 deputy collector	800 00	1 deputy collector, inspector, &c.	1,200 00
1 deputy collector	450 00	1 inspector	219 00
		1 inspector	200 75
PROVIDENCE, R. I.		1 inspector (temporary)	55 00
1 collector	4,158 75		
1 deputy collector and cashier	2,000 00	SAG HARBOR, N. Y.	
1 deputy collector, inspector, and clerk	2,000 00	1 collector	529 96
6 inspectors, weighers, &c.	7,665 00	1 surveyor	540 20
3 inspectors	3,285 00	1 deputy collector	300 00
1 inspector	492 75	1 deputy collector	182 50
1 boatman	600 00		
1 messenger and storekeeper	1,095 00	NEW YORK.	
1 storekeeper	730 00	1 collector	12,000 00
1 watchman	604 50	11 deputy collectors	33,000 00
1 appraiser	3,000 00	1 assistant collector	2,000 00
1 clerk, sampler, &c.	1,200 00	1 auditor	5,000 00
		1 assistant auditor	3,500 00
BRISTOL AND WARREN, R. I.		1 cashier	5,000 00
1 collector	152 42	1 clerk	5,000 00
1 deputy collector, inspector, weigher, &c.	1,095 00	1 clerk	3,000 00
1 deputy collector and inspector	255 50	1 clerk	2,700 00
1 boatman	216 00	10 clerks	25,000 00
		18 clerks	39,600 00
NEWPORT, R. I.		37 clerks	74,000 00
1 collector	749 90	16 clerks	28,800 00
1 deputy collector	951 13	50 clerks	80,000 00
1 deputy collector	43 48	66 clerks	92,400 00
1 inspector	1,095 00	99 clerks	118,800 00
1 inspector	602 25	1 clerk	1,095 00
1 inspector	292 00	16 clerks	16,000 00
1 inspector (occasional)	381 00	2 clerks	1,800 00
1 boatman	400 00	1 inspector (at Troy)	1,460 00
		1 detective	1,200 00
STONINGTON, CONN.		1 bookbinder	1,200 00
1 collector	650 00	1 carpenter	1,150 00
4 deputy collectors and inspectors	1,296 00	3 carpenters	3,285 00
1 boatman	144 00	1 telegraph operator	900 00
		1 janitor	900 00
NEW LONDON, CONN.		1 scrubber	540 00
1 collector	2,400 96	1 scrubber	360 00
1 deputy collector	1,600 00	1 laborer	912 50
3 inspectors	3,285 00	42 messengers	35,280 00
1 janitor	600 00	8 messengers	5,760 00
		2 ushers	2,400 00
MIDDLETOWN, CONN.		1 usher	1,000 00
1 collector	2,214 43	1 engineer	1,500 00
1 special deputy collector	1,200 00	1 engineer	1,200 00
1 clerk	600 00	1 engineer	1,000 00
1 inspector	637 00	4 firemen	2,880 00
1 inspector (temporary)	6 00	30 watchmen	32,850 00
1 storekeeper	100 00	1 watchman	912 50
1 janitor	500 00	6 watchmen	6,000 00
		4 watchmen (Sunday)	130 00
NEW HAVEN, CONN.		15 porters	10,800 00
1 collector	3,275 00	294 inspectors	429,240 00
1 deputy collector and clerk	1,600 00	16 inspectors	15,024 00
1 deputy collector and clerk	1,200 00	4 coast inspectors	730 00
1 clerk	1,074 00	9 inspectors	9,855 00
		121 night inspectors	122,495 00
		4 weighers	10,000 00
		76 assistant weighers	95,152 00
		3 gaugers	6,000 00
		12 assistant gaugers	15,024 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—Continued.		CHAMPLAIN, N. Y.—Continued.	
1 measurer of marble	\$2,000 00	1 deputy collector and clerk	\$1,405 25
4 weighers janitors	2,504 00	1 deputy collector and clerk	1,400 00
3 foremen	4,800 00	1 deputy collector and clerk	908 20
63 storekeepers	91,980 00	1 deputy collector and inspector	903 15
1 assistant storekeeper	1,000 00	2 deputy collectors and inspectors	1,622 40
1 general appraiser	3,000 00	5 deputy collectors and inspectors	4,471 25
1 appraiser	4,000 00	1 deputy collector and inspector	837 90
10 assistant appraisers	30,000 00	7 deputy collectors and inspectors	5,621 00
1 clerk	2,500 00	1 deputy collector and inspector	610 45
2 clerks	4,000 00	3 deputy collectors and inspectors	1,697 85
21 examiners	52,500 00	1 temporary inspector	46 55
8 examiners	17,600 00	1 janitor	480 00
16 examiners	32,000 00		
16 examiners	28,800 00	OSWEGATCHIE, N. Y.	
1 clerk	2,200 00	1 collector	2,579 00
2 clerks	3,600 00	1 special deputy collector	1,600 00
10 clerks	16,000 00	1 deputy collector	1,500 00
2 clerks	2,800 00	2 deputy collectors	2,400 00
1 clerk	1,200 00	2 deputy collectors	2,190 00
1 clerk	1,600 00	1 deputy collector	1,003 75
3 clerks	3,600 00	2 deputy collectors	1,606 00
1 clerk	1,000 00	3 deputy collectors	1,806 75
1 clerk and stenographer	1,700 00	1 inspector	1,460 00
12 clerks and verifiers	16,800 00	7 inspectors	7,665 00
15 clerks and verifiers	18,000 00	1 inspector	912 50
33 samplers	39,600 00	1 inspector	365 00
1 clerk	2,000 00		
5 foremen to openers and packers	5,868 75	CAPE VINCENT, N. Y.	
86 openers and packers	80,754 00	1 collector	2,500 00
1 opener and packer	939 00	1 special deputy collector	1,500 00
23 messengers	19,320 00	1 deputy collector and clerk	1,200 00
1 naval officer	8,000 00	2 deputy collectors and inspectors	1,783 50
1 deputy naval officer	2,500 00	4 deputy collectors and inspectors	1,008 00
4 clerks	10,000 00	6 deputy collectors and inspectors	2,737 50
8 clerks	17,600 00	3 inspectors	2,664 00
20 clerks	40,000 00		
5 clerks	9,000 00	OSWEGO, N. Y.	
18 clerks	28,800 00	1 collector	4,500 00
11 clerks	15,400 00	1 special deputy collector	1,600 00
14 clerks	16,800 00	1 deputy collector and cashier	1,500 00
1 clerk	1,000 00	4 deputy collectors and clerks	4,000 00
6 messengers	4,200 00	1 deputy collector and clerk	900 00
1 messenger	500 00	1 deputy collector and clerk	582 00
1 surveyor	8,000 00	1 deputy collector and inspector	1,003 75
1 auditor	5,000 00	1 deputy collector and inspector	803 00
1 deputy surveyor	2,500 00	4 deputy collectors and inspectors	2,817 00
1 superintendent barge office	2,500 00	7 inspectors	5,475 00
2 clerks	3,600 00	1 superintendent warehouses	1,095 00
6 clerks	9,600 00	6 storekeepers	1,087 50
8 clerks	11,200 00	2 storekeepers	384 00
2 clerks	2,400 00		
2 messengers	1,680 00	GENESEE, N. Y.	
5 messengers	3,600 00	1 collector	2,500 00
1 messenger	400 00	1 deputy collector and clerk	1,650 00
		2 deputy collectors and clerks	2,100 00
PATCHOGUE, N. Y.		1 deputy collector and clerk	1,000 00
1 surveyor	431 60	1 deputy collector, inspector, and clerk	1,405 25
		2 deputy collectors and inspectors	2,190 00
PORT JEFFERSON, N. Y.		1 deputy collector and inspector	777 00
1 surveyor	347 40	2 deputy collectors and inspectors	1,464 00
		3 inspectors	3,285 00
ALBANY, N. Y.		1 inspector	669 00
1 surveyor	5,000 00	1 inspector	705 00
1 deputy surveyor and inspector	1,460 00	2 inspectors	1,554 00
1 deputy surveyor and inspector	1,095 00	1 inspector	750 00
3 inspectors	3,285 00	1 inspector	720 00
1 inspector (temporary)	180 00	1 inspector	732 00
		1 inspector	627 00
CHAMPLAIN, N. Y.		1 inspector	663 00
1 collector	2,500 00	1 inspector	216 00
1 special deputy and inspector	1,800 00	1 inspector	90 00
2 special inspectors	2,920 00		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
NIAGARA, N. Y.		LITTLE EGG HARBOR, N. J.—Cont'd.	
1 collector	\$4,500 00	1 inspector	\$972 00
1 deputy collector	2,500 00	1 inspector	395 85
1 deputy collector and clerk	1,800 00	1 inspector	39 00
1 deputy collector and clerk	1,500 00		
1 deputy collector and clerk	1,400 00	GREAT EGG HARBOR, N. J.	
1 deputy collector and cashier	1,400 00		
16 deputy collectors and inspectors	17,520 00	1 collector	612 44
1 deputy collector and inspector	867 00	1 deputy collector	600 00
1 deputy collector and inspector	804 00	2 inspectors	1,022 00
1 deputy collector and inspector	747 00		
3 deputy collectors and inspectors	2,196 00	BRIDGETON, N. J.	
1 deputy collector and inspector	687 00		
1 deputy collector and inspector	90 00	1 collector	787 38
2 storekeepers	2,920 00	1 deputy collector	75 50
2 special inspectors	2,920 00	1 deputy collector	81 00
4 inspectors	4,380 00		
1 inspector	732 00	BURLINGTON, N. J.	
1 inspector	552 00		
1 inspector	308 00	1 collector	277 14
1 inspector	296 00		
1 inspector	730 00	PHILADELPHIA, PA.	
1 messenger	600 00		
NOTE.—Of the above salaries, the railroad companies paid \$2,994.34.		1 collector	8,000 00
BUFFALO CREEK, N. Y.		1 special deputy collector and auditor	3,000 00
1 collector	2,654 00	1 special deputy collector and auditor	3,000 00
1 appraiser	3,000 00	1 assistant auditor	2,000 00
1 deputy collector	2,250 30	2 clerks	4,000 00
1 deputy collector	1,125 50	1 assistant collector	1,072 09
2 deputy collectors	2,920 00	1 cashier	2,500 00
2 deputy collectors	2,190 00	1 assistant cashier	2,000 00
1 warehouse clerk	1,400 00	5 clerks	9,000 00
1 entry clerk	1,433 50	13 clerks	20,769 55
1 inspector and clerk	1,176 70	10 clerks	14,000 03
1 marine clerk	1,200 00	4 clerks	4,197 79
1 cashier	1,233 50	4 messengers	2,880 00
1 clearance clerk	893 41	2 watchmen	1,825 00
1 night clearance clerk	777 00	1 naval officer	5,000 00
1 inspector	765 00	1 clerk	2,000 00
1 inspector	912 50	2 clerks	3,600 00
4 inspectors	4,502 00	2 clerks	2,800 00
2 inspectors	930 00	1 clerk	1,200 00
1 inspector (special)	244 00	1 messenger	720 00
13 inspectors	14,235 00	1 surveyor (at \$5,000 per annum)	1,666 67
1 inspector	1,089 00	1 deputy surveyor	2,500 00
1 inspector	69 00	2 clerks	2,799 99
DUNKIRK, N. Y.		1 clerk	1,200 00
1 collector	1,093 47	1 messenger	720 00
1 deputy collector and inspector	1,095 00	1 general appraiser	3,000 00
1 inspector	201 00	1 clerk	1,300 00
NEWARK, N. J.		1 appraiser	3,000 00
1 collector	1,275 53	2 assistant appraisers (at \$2,500 per annum)	3,333 33
1 deputy collector and inspector	1,200 00	1 examiner	2,000 00
1 inspector	1,095 00	6 examiners	9,885 35
PERTH AMBOY, N. J.		1 examiner of drugs	1,000 00
1 collector	3,858 86	1 clerk	1,500 00
1 special deputy collector	1,200 00	2 clerks	2,600 00
1 deputy collector and inspector	602 25	1 clerk	900 00
1 inspector	1,095 00	14 packers (at \$990 per annum)	11,111 62
2 inspectors	1,204 50	1 messenger	534 16
1 storekeeper	600 00	2 watchmen	1,825 00
2 temporary watchmen	90 00	2 watchmen	1,440 00
LITTLE EGG HARBOR, N. J.		1 watchman	700 00
1 collector	358 95	1 foreman	900 00
1 deputy collector	600 00	9 laborers	4,976 93
1 inspector	598 80	1 marker	720 00
		1 weigher	2,000 00
		18 assistant weighers	19,800 00
		1 clerk	1,200 00
		2 foremen	1,825 00
		1 gauger	2,000 00
		1 assistant gauger	1,200 00
		1 measurer	1,277 59
		6 inspectors (special)	8,760 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
PHILADELPHIA, Pa.—Continued.		BALTIMORE, MD.—Continued.	
61 inspectors (day)	\$76,912 50	2 debenture markers	1,679 96
1 inspector (day)	1,156 00	1 chief weigher	\$2,000 00
29 inspectors (night)	29,032 50	3 clerks	3,600 00
1 inspector (night)	680 00	11 assistant weighers	12,794 50
1 inspector	600 00	1 assistant weigher (temporary)	244 57
2 boatmen	1,440 00	1 assistant weigher and gauger	1,300 00
1 carpenter	800 00	1 messenger	720 00
1 superintendent warehouses	1,000 00	1 keeper of scales	660 00
16 laborers	11,200 00	1 general appraiser	3,000 00
1 laborer	670 81	2 local appraisers	6,000 00
1 measurer	895 00	3 examiners	5,400 00
1 weigher	895 00	3 examiners	4,800 00
2 gaugers	1,790 00	2 clerks	3,200 00
1 stenciller	895 00	1 foreman	840 00
1 night watchman	892 50	6 laborers	5,035 43
ERIE, PA.		5 laborers	3,600 00
1 collector	2,500 00	1 messenger	720 00
1 deputy surveyor and inspector	1,600 00	1 clerk and storekeeper	1,800 00
3 inspectors	1,860 00	1 clerk	1,600 00
PITTSBURGH, PA.		4 porters	3,280 00
1 surveyor	5,000 00	4 laborers	2,868 14
1 deputy surveyor	1,650 00	1 engineer	1,200 00
1 inspector and examiner	1,460 00	1 fireman	1,095 00
2 clerks	2,200 00	5 storekeepers*	6,387 50
inspectors	2,190 00	Night service of storekeepers*	819 00
1 inspector	1,080 00	1 naval officer	5,000 00
1 inspector	726 00	1 deputy naval officer	2,499 97
1 messenger	376 08	2 clerks	3,200 00
DELAWARE, DEL.		2 clerks	2,800 00
1 collector	2,926 12	1 clerk	1,200 00
1 special deputy collector	1,600 00	1 clerk	1,000 00
1 deputy collector	500 00	1 messenger	720 00
2 inspectors	2,007 50	1 surveyor	4,500 00
1 inspector	602 25	1 deputy surveyor	2,500 00
1 inspector	492 75	1 clerk	1,800 00
5 boatmen	1,500 00	1 clerk	1,200 00
BALTIMORE, MD.		1 messenger	720 00
1 collector	7,000 00	ANNAPOLIS, MD.	
2 deputy collectors	5,999 88	1 collector	466 33
1 deputy collector	800 00	1 deputy collector	1,095 00
1 auditor	2,500 00	1 deputy collector	292 00
1 assistant auditor	1,800 00	1 boatman	180 00
1 cashier	2,500 00	EASTERN, MD.	
1 assistant cashier	1,800 00	1 collector	2,731 56
1 fee clerk	1,000 00	1 deputy collector and inspector	1,095 00
7 clerks	11,975 23	GEORGETOWN, D. C.	
7 clerks	10,265 20	1 collector	1,771 57
10 clerks	13,124 97	1 deputy collector	1,600 00
5 clerks	5,488 06	1 deputy collector and inspector	1,095 00
1 messenger and copyist	1,000 00	1 inspector	1,095 00
2 messengers and copyists	1,800 00	ALEXANDRIA, VA.	
5 messengers	3,489 62	1 collector	553 65
1 captain of watch	1,000 00	1 deputy collector	1,200 00
4 watchmen	3,360 00	1 inspector	1,090 50
2 laborers	1,374 08	1 janitor	500 00
Laborers on scales	12,152 90	1 night watchman	235 00
1 special inspector	1,277 50	TAPPAHANNAOCK, VA.	
1 special inspector	588 00	1 collector	543 59
39 inspectors	49,738 50	1 deputy collector	600 00
Night service of inspectors*	6,678 00	YORKTOWN, VA.	
1 captain night inspectors	1,277 50	1 collector	472 89
1 lieutenant night inspectors	1,095 00	1 deputy collector	360 00
34 night inspectors	36,267 00	1 inspector	477 00
1 fireman, steam launch	540 00		
1 boatman, steam launch	540 00		
2 boatmen, steam launch	956 00		
1 female examiner	600 00		

* Repaid by consignees and proprietors.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
RICHMOND, VA.		WILMINGTON, N. C.—Continued.	
1 collector	\$2,022 34	3 inspectors	\$3,288 00
1 special deputy collector	1,600 00	5 inspectors	4,806 00
1 deputy collector	1,602 25	1 inspector (temporary)	537 00
1 clerk and inspector	1,300 00	1 watchman	480 00
3 inspectors	3,285 00	1 messenger	476 09
1 watchman	600 00	1 janitor	600 00
1 watchman	400 00	7 boatmen	1,319 33
1 boatman	420 00		
3 temporary inspectors	159 00	GEORGETOWN, S. C.	
1 temporary gauger	48 00	1 collector	420 81
PETERSBURG, VA.		2 boatmen	600 00
1 collector	325 24	1 special inspector	684 00
1 deputy collector	1,200 00		
1 deputy collector and inspector	1,095 00	CHARLESTON, S. C.	
1 messenger and watchman	730 00	1 collector	4,324 14
NORFOLK AND PORTSMOUTH, VA.		1 deputy collector and clerk	2,000 00
1 collector	3,000 00	3 clerks	4,500 00
1 deputy collector	1,600 00	1 chief inspector	1,460 00
1 cashier, &c.	1,300 00	3 inspectors	3,285 00
1 marine clerk	1,300 00	1 inspector	921 00
1 clerk	730 76	1 inspector	688 00
1 clerk and inspector	1,095 00	1 night inspector	722 24
3 inspectors	2,012 00	2 night watchmen	1,460 00
4 inspectors	3,162 00	2 watchmen	1,200 00
1 watchman	900 00	3 boatmen	1,440 00
1 boatman	600 00	1 boatman	449 03
1 boatman	420 00	1 messenger	730 00
2 boatmen	600 00	1 janitor	720 00
		2 assistant janitors	720 00
CHERRYSTONE, VA.		BEAUFORT, S. C.	
1 collector	952 80	1 collector	3,003 00
1 deputy collector and inspector	1,277 50	2 inspectors	2,190 00
1 deputy collector and inspector	365 00	1 clerk	150 00
2 boatmen	200 00	2 boatmen	600 00
		1 boatman	175 00
WHEELING, W. VA.		1 boatman	240 00
1 surveyor	1,104 18		
ALBEMARLE, N. C.		SAVANNAH, GA.	
1 collector	1,430 37	1 collector	4,627 43
1 special deputy collector	600 00	1 deputy collector	2,000 00
1 inspector	1,095 00	3 clerks	4,500 00
1 inspector	50 50	2 inspectors	2,920 00
1 inspector	93 00	3 inspectors	3,285 00
		3 inspectors, night	2,190 00
PAMLICO, N. C.		1 messenger	720 00
1 collector	1,695 81	3 boatmen	1,800 00
1 deputy collector	1,000 00	1 boatman	360 00
1 deputy collector and inspector	691 50		
2 deputy collectors and inspectors	730 00	BRUNSWICK, GA.	
4 boatmen	480 00	1 collector	3,000 00
1 deputy collector and messenger	320 00	2 deputy collectors and inspectors	2,190 00
		1 inspector	1,095 00
BEAUFORT, N. C.		5 boatmen	1,500 00
1 collector	2,500 00		
1 deputy collector	492 00	SAINT MARY'S, GA.	
1 deputy collector	237 00	1 collector	691 30
1 deputy collector	135 00	1 deputy collector	877 73
1 temporary inspector	129 00	1 boatman	275 30
1 boatman	238 66	1 deputy collector and clerk	40 40
WILMINGTON, N. C.		ATLANTA, GA.	
1 collector	2,500 00	1 surveyor	1,000 00
1 deputy collector	1,855 97	1 deputy surveyor	50 00
1 deputy collector and clerk	1,516 90		
1 clerk	720 00	FERNANDINA, FLA.	
4 deputy collectors	7 00	1 collector	2,624 41
		1 deputy collector	1,095 00
		1 inspector	1,095 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	District, number of persons, and occupation.	Compensation.
FERNANDINA, FLA.—Continued.		MOBILE, ALA.—Continued.	
1 inspector	\$720 00	1 special inspector	\$1,460 00
2 boatmen	480 00	1 clerk	1,400 00
SAINT AUGUSTINE, FLA.		1 inspector and acting appraiser	1,460 00
1 collector	519 25	4 inspectors	4,380 00
1 special deputy collector	300 00	1 night inspector	1,460 00
2 deputy collectors and inspectors	356 20	1 night watchman	730 00
2 boatmen	368 00	1 messenger	730 00
SAINT JOHN'S, FLA.		5 boatmen	2,400 00
1 collector	1,200 00	3 janitors	1,500 00
1 deputy collector and inspector	1,095 00	PEARL RIVER, MISS.	
1 deputy collector and inspector	492 75	1 collector	1,848 30
1 messenger	300 00	1 special deputy collector	1,095 00
1 boatman	120 00	2 deputy collectors	2,190 00
KEY WEST, FLA.		1 inspector	1,095 00
1 collector	4,095 00	1 boatman	125 00
1 deputy collector	1,800 00	VICKSBURG, MISS.	
1 chief clerk	1,800 00	1 collector	407 29
3 clerks	3,600 00	NATCHEZ, MISS.	
1 chief inspector	1,277 50	1 collector	139 00
3 inspectors	3,285 00	NEW ORLEANS, LA.	
1 chief night inspector	912 00	1 collector	7,000 00
3 night inspectors	2,190 00	2 deputy collectors	6,000 00
1 storekeeper	1,095 00	1 deputy collector	440 40
1 watchman	730 00	1 clerk and auditor	2,500 00
1 messenger	730 00	1 clerk and cashier	2,500 00
1 janitor	500 00	1 chief clerk	2,200 00
4 boatmen	1,600 00	1 chief entry clerk	2,000 00
1 deputy collector	730 00	1 clerk	1,800 00
3 deputy collectors	1,642 50	6 clerks	9,599 98
4 boatmen	1,200 00	10 clerks	14,000 00
SAINT MARK'S, FLA.		6 clerks	7,183 40
1 collector	103 02	3 clerks	2,999 92
1 deputy collector and inspector	1,460 00	1 clerk	428 26
1 deputy collector	496 10	2 clerks	1,194 89
3 inspectors	2,574 00	1 messenger	750 00
1 boatman and messenger	600 00	6 messengers	3,467 93
APALACHICOLA, FLA.		1 warehouse superintendent and inspector	2,499 98
1 collector	1,184 00	1 storekeeper and clerk	2,000 00
1 deputy collector	602 00	4 storekeepers	5,840 01
1 inspector	522 00	1 appraiser	3,000 00
1 weigher	99 00	2 assistant appraisers	2,616 68
1 boatman	84 00	4 examiners	7,199 90
PENSACOLA, FLA.		1 examiner of drugs	1,000 00
1 collector	3,000 00	2 openers and packers	1,440 00
1 special deputy collector	1,468 10	1 sampler	750 00
1 deputy collector and clerk	1,200 00	1 weigher	2,000 00
1 clerk	1,000 00	9 assistant weighers	3,702 77
1 deputy collector and inspector	1,095 00	2 gaugers	3,000 08
1 deputy collector and inspector	31 00	1 maker	600 00
5 inspectors	5,475 00	1 captain night watch	800 00
1 inspector	1,005 00	5 night watchmen	2,996 71
1 inspector	912 00	16 boatmen	9,559 26
1 inspector	369 00	1 chief laborer	500 00
2 night watchmen	1,460 00	1 chief laborer	359 78
1 night watchman	668 00	17 laborers	9,664 68
1 messenger	600 00	2 inspectors	2,920 00
1 janitor	500 00	30 inspectors	32,760 00
6 boatmen	2,340 00	1 captain night inspectors	1,095 00
1 boatman	360 00	20 night inspectors	18,227 50
MOBILE, ALA.		1 naval officer	5,000 00
1 collector	3,000 00	1 deputy naval officer	2,500 00
1 special deputy and cashier	1,800 00	1 clerk	1,800 00
1 deputy collector and clerk	1,600 00	1 clerk	1,600 00
		2 clerks	2,800 00
		1 messenger	600 00
		1 surveyor	3,500 00
		1 deputy surveyor	2,888 87
		1 clerk	1,600 00

*STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.*

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
NEW ORLEANS, LA.—Continued.		BRAZOS DE SANTIAGO, TEX.—Cont'd.	
1 clerk.....	\$1,380 52	1 messenger.....	\$750 00
1 clerk.....	1,200 00	1 watchman.....	750 00
2 messengers.....	1,200 00	1 inspector.....	912 50
TECHE, LA.		1 inspector (temporary).....	409 50
1 collector.....	1,641 64	1 inspector (temporary).....	51 00
4 inspectors.....	4,380 00	1 inspector (temporary).....	42 50
3 boatmen.....	1,440 00	1 watchman (temporary).....	147 50
GALVESTON, TEX.		PASO DEL NORTE, TEX.	
1 collector.....	4,500 00	1 collector.....	2,000 00
1 special deputy collector.....	2,000 00	1 special deputy collector.....	1,500 00
2 clerks.....	3,096 23	1 deputy collector.....	1,500 00
3 clerks.....	4,800 00	3 deputy collectors and inspectors.....	3,832 50
1 clerk.....	997 80	1 deputy collector and inspector.....	1,100 00
1 acting appraiser.....	1,800 00	3 deputy collectors and inspectors.....	3,000 00
1 assistant messenger and porter.....	500 00	1 deputy collector and inspector.....	500 00
1 janitor.....	500 00	2 mounted inspectors.....	2,555 00
4 bonded storekeepers.....	2,206 07	2 mounted inspectors.....	2,200 00
1 laborer.....	480 00	1 night watchman.....	600 00
1 chief inspector.....	1,460 00	CHATTANOOGA, TENN.	
2 inspectors.....	2,920 00	1 surveyor.....	1,053 51
1 public storekeeper.....	1,460 00	MEMPHIS, TENN.	
10 inspectors.....	9,796 00	1 surveyor.....	804 00
7 inspectors (night).....	7,665 00	1 deputy surveyor.....	1,000 00
2 boatmen.....	1,460 00	1 janitor.....	90 00
1 messenger and porter.....	730 00	NASHVILLE, TENN.	
48 temporary inspectors.....	2,238 00	1 surveyor.....	726 01
224 temporary laborers.....	551 75	LOUISVILLE, KY.	
SALURIA, TEX.		1 surveyor.....	3,608 74
1 collector.....	2,300 22	1 deputy surveyor and clerk.....	1,600 00
1 special deputy collector.....	1,350 00	1 deputy surveyor and clerk.....	1,400 00
2 deputy collectors and inspectors.....	1,971 00	1 deputy surveyor and clerk.....	1,200 00
1 deputy collector and inspector.....	580 90	1 inspector and examiner.....	1,124 08
1 deputy collector and mounted inspector.....	1,277 50	1 inspector and weigher.....	1,095 00
2 mounted inspectors.....	2,255 00	1 storekeeper.....	165 00
1 mounted inspector.....	304 50	1 messenger.....	547 50
1 temporary inspector.....	420 00	CINCINNATI, OHIO.	
1 temporary inspector.....	348 00	1 surveyor.....	5,000 00
1 boatman.....	472 00	1 special deputy surveyor.....	2,000 00
1 porter and messenger.....	360 00	1 deputy surveyor and cashier.....	1,400 00
CORPUS CHRISTI, TEX.		2 clerks.....	2,400 00
1 collector.....	4,500 00	1 clerk.....	1,400 00
1 special deputy collector.....	1,600 00	1 clerk.....	1,000 00
1 deputy collector and inspector.....	1,600 00	2 clerks.....	1,800 00
1 deputy collector and clerk.....	1,400 00	1 clerk.....	1,095 00
2 deputy collectors and inspectors.....	2,555 00	1 messenger.....	480 00
1 clerk.....	1,076 06	1 appraiser.....	3,000 00
1 clerk and inspector.....	1,277 50	1 examiner.....	1,600 00
2 inspectors.....	2,555 00	1 opener and packer.....	900 00
1 inspector.....	997 50	1 porter.....	720 00
3 mounted inspectors.....	4,836 00	1 laborer.....	480 00
1 boatman.....	730 00	3 inspectors.....	3,832 50
1 porter.....	420 00	1 inspector.....	1,400 00
1 temporary inspector and storekeeper.....	1,105 50	1 storekeeper.....	1,095 00
1 temporary inspector and storekeeper.....	868 00	1 examiner of drugs.....	95 00
1 mounted inspector.....	1,333 00	1 night watchman.....	60 00
BRAZOS DE SANTIAGO, TEX.		CUYAHOGA, OHIO.	
1 collector.....	4,500 00	1 collector.....	2,885 15
1 special deputy collector and cashier.....	2,000 00	1 appraiser.....	3,000 00
1 deputy collector and inspector.....	1,800 00	1 special deputy collector.....	1,800 00
1 deputy collector and clerk.....	1,800 00	1 deputy collector.....	1,200 00
3 clerks.....	4,800 00	1 deputy collector and clerk.....	1,200 00
1 storekeeper, weigher, &c.....	1,400 00	1 clerk.....	1,200 00
12 mounted inspectors.....	17,396 00		
5 inspectors.....	6,387 50		
3 inspectors and deputy collectors.....	4,343 25		
1 inspectress.....	1,095 00		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
CUYAHOGA, OHIO—Continued.		SUPERIOR, MICH.	
1 deputy collector and inspector	\$1,277 50	1 collector	\$2,500 00
1 deputy collector and inspector	1,095 00	1 special deputy collector and inspector	1,200 00
2 inspectors	2,190 00	1 deputy collector and inspector	1,000 00
1 deputy collector and inspector	912 50	1 deputy collector and inspector	1,204 50
2 deputy collectors and inspectors	584 00	8 deputy collectors and inspectors	1,693 85
2 deputy collectors and inspectors	949 00	2 frontier inspectors	2,190 00
1 deputy collector and inspector	18 25		
1 night watchman	1,057 50	MICHIGAN, MICH.	
1 opener and packer	720 00	1 collector	2,500 00
		1 deputy collector	1,200 00
SANDUSKY, OHIO.		1 deputy collector and inspector	679 60
1 collector	2,500 00	1 deputy collector and inspector	602 25
1 deputy collector	1,000 00	1 deputy collector	518 70
2 deputy collectors	800 00	7 deputy collectors and inspectors	2,187 30
2 deputy collectors	400 00	1 clerk	236 00
2 deputy collectors	240 00	6 deputy collectors and inspectors	961 30
1 deputy collector	112 50		
MIAMI, OHIO.		EVANSVILLE, IND.	
1 collector	2,500 00	1 surveyor	350 00
1 special deputy collector	1,400 00	1 deputy surveyor	500 00
1 deputy collector	1,050 00		
1 deputy collector	771 00	MICHIGAN CITY, IND.	
1 inspector	1,095 00	1 surveyor	350 00
DETROIT, MICH.		CHICAGO, ILL.	
1 collector	3,595 00	1 collector	4,500 00
1 special deputy collector	2,166 50	1 deputy collector and clerk	2,867 20
1 deputy collector and chief clerk	1,800 00	1 deputy collector and clerk	2,067 20
1 cashier	1,500 00	1 deputy collector and clerk	2,000 00
1 deputy collector and clerk	1,400 00	1 deputy collector and clerk	1,800 00
3 deputy collectors and clerks	3,900 00	1 deputy collector and clerk	1,600 00
1 deputy collector and clerk	1,100 00	1 deputy collector (South Chicago)	200 16
2 deputy collectors and clerks	2,026 00	1 auditor	2,200 00
4 deputy collectors and clerks	3,600 00	1 assistant auditor	1,667 20
2 deputy collectors and clerks	1,630 00	1 cashier	2,067 20
1 deputy collector and clerk	111 54	1 assistant cashier	115 40
1 deputy collector	1,300 00	1 corresponding clerk	2,067 20
1 deputy collector	815 00	1 entry clerk	1,650 00
1 deputy collector and inspector	1,395 00	1 assistant entry clerk	400 00
2 deputy collectors and inspectors	2,490 00	1 liquidating clerk	1,633 60
22 deputy collectors and inspectors	15,336 65	1 bond clerk	1,400 00
7 deputy collectors and inspectors and clerks	2,326 80	1 warehouse clerk	400 00
2 special inspectors	2,920 00	4 clerks	5,398 23
7 inspectors	6,387 50	2 clerks	2,400 00
1 inspector	547 50	1 clerk	1,000 00
1 messenger	500 00	2 clerks	575 00
1 storekeeper	1,095 00	1 chief weigher	1,197 00
		1 assistant weigher	1,186 00
HURON, MICH.		1 gauger	1,186 00
1 collector	2,500 00	1 cigar inspector	1,186 00
1 special deputy collector	2,000 00	1 inspector and clerk	1,186 00
1 deputy collector and bookkeeper	1,400 00	1 inspector	1,460 00
2 deputy collectors	3,000 00	4 inspectors	4,562 00
1 deputy collector and clerk	1,500 00	4 inspectors	4,466 00
1 deputy collector and clerk	1,200 00	12 inspectors	13,119 00
1 deputy collector and clerk	1,000 00	4 inspectors	4,086 00
1 deputy collector and clerk	800 00	3 inspectors	270 00
1 deputy collector	1,000 00	1 watchman	912 50
1 deputy collector	912 50	2 inspectors	171 00
3 deputy collectors	2,700 00	2 laborers	312 00
1 watchman	730 00	2 messengers	1,500 50
1 messenger	600 00	3 storekeepers	3,285 00
5 deputy collectors and clerks	4,562 50	2 storekeepers	1,282 00
1 deputy collector and clerk	730 00	1 appraiser	3,000 00
1 deputy collector and clerk	647 50	3 examiners	5,297 80
6 deputy collectors and clerks	6,570 00	1 clerk	1,166 20
1 deputy collector and clerk	1,204 50	1 messenger	912 50
3 deputy collectors and clerks	1,259 25	2 openers and packers	1,825 00
8 deputy collectors and clerks	1,877 70		
11 inspectors	8,799 75	GALENA, ILL.	
		1 surveyor	478 52
		1 deputy surveyor and clerk	500 00
		1 janitor	360 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
CAIRO, ILL.		SAINT LOUIS, MO.—Continued.	
surveyor.....	\$992 77	2 firemen.....	\$400 00
deputy surveyor.....	600 00	2 janitors.....	1,200 00
		2 laborers.....	960 00
MILWAUKEE, WIS.		OMAHA, NEBR.	
1 collector.....	3,092 62	1 surveyor.....	529 43
1 deputy collector.....	1,800 00	1 inspector.....	1,095 00
1 clerk.....	1,600 00		
1 clerk.....	1,200 00	MONTANA AND IDAHO.	
1 inspector.....	1,460 00	1 collector.....	1,155 20
1 inspector.....	1,095 00	1 deputy collector.....	368 00
5 deputy collectors and inspectors.....	1,770 25	1 deputy collector.....	948 00
1 storekeeper &c.....	600 00		
LA CROSSE, WIS.		PUGET SOUND, WASH. TER.	
1 surveyor.....	1,200 00	1 collector.....	3,000 00
DULUTH, MINN.		1 deputy collector.....	2,150 00
1 collector.....	2,500 00	1 deputy collector.....	1,880 90
1 deputy collector.....	1,400 00	1 clerk and inspector.....	1,200 00
1 deputy collector.....	957 00	3 inspectors.....	3,600 00
1 deputy collector.....	1,095 00	4 inspectors.....	5,840 00
1 inspector.....	864 00	1 inspector.....	1,277 50
1 inspector.....	120 00	1 watchman.....	730 00
1 inspector and clerk.....	1,112 00	2 boatmen.....	1,200 00
		1 boatman.....	782 50
MINNESOTA, DAK.		OREGON, OREG.	
1 collector.....	2,500 00	1 collector.....	3,000 00
1 deputy collector.....	2,000 00	1 deputy collector.....	1,800 00
2 deputy collectors.....	2,920 00	1 deputy collector and inspector.....	1,200 00
2 deputy collectors.....	2,190 00	1 inspector.....	1,460 00
1 deputy collector, inspector, &c.....	1,979 89	1 inspector.....	1,095 00
1 deputy collector, inspector and clerk.....	120 00	2 boatmen.....	960 00
1 clerk and inspector.....	1,460 00		
2 mounted inspectors.....	2,555 00	WILLAMETTE, OREG.	
1 storekeeper and inspector.....	600 00	1 collector.....	4,200 00
2 inspectors.....	2,190 00	2 deputy collectors.....	4,600 00
2 inspectors (temporary).....	426 00	2 clerks.....	2,256 53
3 inspectors.....	801 00	1 appraiser.....	3,000 00
2 inspectors.....	417 00	3 day inspectors.....	4,380 00
3 inspectors.....	441 00	3 night inspectors.....	2,737 50
1 inspector.....	33 00	1 weigher.....	1,460 00
inspector (temporary).....	9 00	1 opener and packer.....	1,250 00
		1 storekeeper.....	1,200 00
DUBUQUE, IOWA.		SOUTHERN OREGON.	
1 surveyor.....	476 41	1 collector.....	1,335 45
1 deputy surveyor.....	120 00	1 deputy collector.....	200 00
BURLINGTON, IOWA.		SAN FRANCISCO, CAL.	
1 surveyor.....	481 97	1 collector.....	7,000 00
		1 auditor.....	4,000 00
SAINT LOUIS, MO.		3 deputy collectors.....	10,875 00
1 surveyor.....	5,000 00	2 deputy collectors.....	3,000 00
1 special deputy surveyor.....	2,500 00	1 cashier.....	3,500 00
1 deputy surveyor and cashier.....	2,000 00	1 adjuster of duties.....	3,000 00
2 deputy surveyors.....	1,879 12	4 clerks.....	8,000 00
2 deputy surveyors and clerks.....	3,200 00	28 clerks.....	50,170 17
1 appraiser.....	3,000 00	9 clerks.....	13,608 70
2 inspectors.....	2,920 00	5 clerks.....	5,974 70
4 inspectors.....	5,110 00	5 messengers.....	4,130 69
2 clerks.....	2,500 00	6 watchmen.....	5,400 00
1 clerk.....	1,200 00	1 messenger.....	600 00
1 clerk.....	1,100 00	1 superintendent of laborers.....	1,200 00
1 clerk.....	1,000 00	25 laborers.....	22,525 30
1 clerk.....	900 00	1 assistant storekeeper.....	1,642 50
1 examiner.....	1,400 00	8 assistant storekeepers.....	11,680 00
1 assistant weigher.....	966 60	1 surveyor.....	5,000 00
1 messenger.....	840 00	1 deputy surveyor.....	3,625 00
1 storekeeper.....	912 50	39 inspectors.....	53,172 00
1 watchman.....	912 50	1 inspectress.....	1,095 00
opener and packer.....	730 00	1 captain night inspectors.....	1,004 00
		2 lieutenants night inspectors.....	1,753 50
		44 night inspectors.....	48,180 00
		2 boatmen.....	1,800 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
SAN FRANCISCO, CAL.—Continued.		SAN DIEGO, CAL.	
3 weighers.....	\$6,000 00	1 collector.....	\$3,000 00
1 gauger.....	2,000 00	1 deputy collector.....	1,100 00
16 assistant weighers.....	17,032 56	2 inspectors.....	2,190 00
1 assistant gauger.....	900 00	2 inspectors.....	2,000 00
2 appraisers.....	7,250 00	12 inspectors (temporary).....	1,221 00
2 assistant appraisers.....	5,000 00	16 inspectors (temporary).....	3,588 00
5 examiners.....	9,966 20		
1 examiner.....	1,633 70	ALASKA.	
4 samplers.....	4,800 00	1 collector.....	*3,155 65
1 naval officer.....	5,000 00	1 special deputy collector.....	1,200 00
1 deputy naval officer.....	3,125 00	3 deputy collectors.....	4,500 00
1 clerk.....	1,400 00	1 inspector.....	1,095 00
1 messenger.....	1,000 00	1 janitor.....	72 00

* Fees of collector only from September 10, 1881.

STATEMENT showing the NUMBER and TONNAGE of REGISTERED, ENROLLED, and LICENSED VESSELS of the UNITED STATES June 30, 1882.

States and Territories in which documented.	Registered.		Enrolled.		Licensed.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine.....	379	335,704.51	1,666	183,044.89	545	6,697.98	2,590	525,447.38
New Hampshire.....	3	4,237.12	51	4,667.71	11	139.83	65	9,044.66
Vermont.....			34	4,109.62	1	6.00	35	4,115.62
Massachusetts.....	462	212,762.77	1,355	211,428.31	435	4,900.99	2,252	429,092.07
Rhode Island.....	8	2,165.73	149	40,599.23	152	1,475.11	309	44,240.07
Connecticut.....	25	6,062.60	533	86,977.94	308	3,370.05	866	96,410.59
New York.....	604	445,778.13	3,921	710,165.30	898	9,527.30	5,423	1,165,470.73
New Jersey.....	60	6,245.27	873	112,152.89	480	5,027.29	1,413	123,425.45
Pennsylvania.....	70	53,023.19	987	239,201.30	140	1,748.35	1,197	293,972.84
Delaware.....	1	127.32	136	16,183.91	28	357.64	165	16,668.87
Maryland.....	65	20,915.26	1,113	95,509.64	744	8,751.82	1,922	125,176.72
District of Columbia.....			56	10,203.67	31	363.80	87	10,567.47
Virginia.....	13	4,834.09	413	24,289.68	835	8,188.49	1,261	37,312.26
North Carolina.....	13	2,675.56	110	8,355.26	213	2,309.86	336	13,340.68
South Carolina.....	6	1,824.67	93	7,314.45	129	1,555.48	228	10,694.60
Georgia.....	17	6,127.27	59	20,109.70	44	446.99	120	26,683.96
Florida.....	72	12,918.90	147	15,106.38	200	2,134.98	419	30,160.26
Alabama.....	21	6,301.24	77	9,764.64	51	545.18	149	16,611.06
Mississippi.....	7	668.20	114	8,221.20	71	830.74	192	9,720.14
Louisiana.....	59	23,081.55	278	54,754.96	343	3,865.44	680	81,201.95
Texas.....	15	1,465.67	111	8,419.61	151	1,580.08	277	11,465.36
Tennessee.....			86	14,416.57	7	105.17	93	14,521.74
Kentucky.....			57	17,900.98	3	37.10	60	17,938.08
Missouri.....			296	178,433.87	12	164.48	308	178,598.35
Iowa.....			59	7,560.74	8	114.12	67	7,674.86
Nebraska.....			32	6,762.50			32	6,762.50
Minnesota.....			64	7,708.17	5	52.54	69	7,760.71
Wisconsin.....			406	91,857.59	2	25.88	408	91,883.47
Illinois.....	8	3,833.98	410	77,488.08	9	120.10	427	81,442.16
Indiana.....			58	5,842.88			58	5,842.88
Michigan.....	2	1,286.83	1,086	201,164.09	1	7.23	1,089	202,458.15
Ohio.....	1	21.49	424	150,264.16	14	177.06	439	150,462.71
West Virginia.....			130	17,158.55	14	171.44	144	17,329.99
Arizona.....	4	834.46	4	554.20			8	1,388.66
California.....	188	115,081.66	574	94,442.69	125	1,601.67	887	211,126.02
Oregon.....	9	7,702.13	120	44,556.71	27	309.72	156	52,568.56
Washington.....	67	16,455.69	43	20,482.52	13	134.04	123	37,072.25
Alaska.....	6	159.21	1	45.85	7	74.35	14	279.41
Total.....	2,185	1,292,294.50	16,126	2,807,220.44	6,057	66,418.30	24,368	4,165,933.24
SUMMARY.								
Atlantic and Gulf coasts.....	1,898	1,146,386.04	10,671	1,550,056.42	5,764	62,777.51	18,333	2,759,219.97
Pacific coast.....	274	140,238.15	742	160,081.97	172	2,119.78	1,138	302,434.90
Northern lakes.....	13	5,675.31	3,843	705,334.85	23	259.68	3,739	711,269.84
Western rivers.....			1,370	391,747.20	98	1,261.33	1,468	393,008.53
Grand total.....	2,185	1,292,294.50	16,126	2,807,220.44	6,057	66,418.30	24,368	4,165,933.24

STATEMENT showing the NUMBER and TONNAGE of SAILING VESSELS, STEAM VESSELS, CANAL-BOATS, and BARGES of the UNITED STATES, June 30, 1882.

States and Territories in which documented.	Sailing vessels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine	2,494	507,818.10	93	16,656.26			3	973.02	2,590	525,447.38
New Hampshire	58	8,790.62	7	254.04					65	9,044.66
Vermont	17	980.01	11	2,422.03	7	713.58			35	4,115.62
Massachusetts	2,081	374,597.86	160	50,921.63			11	3,572.58	2,252	429,092.07
Rhode Island	255	19,900.29	54	24,339.78					309	44,240.07
Connecticut	595	41,130.31	117	32,065.49			154	23,214.79	866	96,410.59
New York	2,867	581,471.74	1,207	407,307.43	867	78,730.39	482	97,961.17	5,423	1,165,470.73
New Jersey	953	60,024.73	135	20,236.64	219	21,960.25	106	21,203.83	1,413	123,425.45
Pennsylvania	599	129,994.38	479	136,528.89	45	5,989.78	74	21,459.79	1,197	293,972.84
Delaware	144	12,303.59	19	3,769.34			2	595.94	165	16,668.87
Maryland	1,766	77,300.96	153	47,626.35			3	249.41	1,922	125,176.72
District of Columbia	49	2,289.81	38	8,277.66					87	10,567.47
Virginia	1,152	28,610.95	107	8,545.15			2	156.16	1,261	37,312.26
North Carolina	280	8,655.43	56	4,685.25					336	13,340.68
South Carolina	182	5,702.07	46	4,992.53					228	10,694.60
Georgia	82	9,975.49	38	16,708.47					120	26,683.96
Florida	333	20,174.23	86	9,986.03					419	30,160.26
Alabama	94	9,227.90	51	7,208.59			4	174.57	149	16,611.06
Mississippi	147	7,055.62	26	1,401.39			19	1,263.13	192	9,720.14
Louisiana	452	24,264.55	223	56,706.70			5	230.70	680	81,201.95
Texas	236	6,894.89	37	3,709.39			4	861.08	277	11,465.36
Tennessee			93	14,521.74					93	14,521.74
Kentucky			60	17,938.08					60	17,938.08
Missouri			163	57,933.02			145	120,665.33	308	178,598.35
Iowa			67	7,674.86					67	7,674.86
Nebraska			32	6,762.50					32	6,762.50
Minnesota	2	78.72	57	6,660.54			10	1,021.45	69	7,760.71
Wisconsin	261	56,256.68	145	35,525.96			2	100.83	408	91,883.47
Illinois	251	60,644.78	170	18,551.71			6	2,245.67	427	81,442.16
Indiana			58	5,842.88					58	5,842.88
Michigan	493	81,865.10	486	92,521.89			105	28,071.16	1,089	202,458.15
Ohio	187	57,742.14	241	88,813.51			11	3,907.06	439	150,462.71
West Virginia			144	17,329.99					144	17,329.99
Arizona			4	834.46			4	554.20	8	1,388.66
California	656	127,562.38	170	75,385.21			61	8,178.43	887	211,126.02
Oregon	43	8,386.08	106	39,380.46			7	4,802.02	156	52,568.56
Washington	73	31,402.98	50	5,669.27					123	37,072.25
Alaska	12	148.88	2	130.53					14	279.41
Total	16,819	2,361,251.27	5,191	1,355,825.65	1,138	107,394.00	1,220	341,462.32	24,368	4,165,933.24

SUMMARY.

Atlantic and Gulf coasts.....	14,593	1,876,735.23	2,532	692,958.82	436	44,938.50	772	144,587.42	18,333	2,759,219.97
Pacific coast.....	784	167,500.32	332	121,399.93			72	13,534.65	1,188	302,434.90
Northern lakes.....	1,412	313,651.58	1,101	292,256.80	702	62,455.50	164	42,905.96	3,379	711,269.84
Western rivers.....	30	3,364.14	1,226	249,210.10			212	140,434.29	1,468	393,008.53
Grand total.....	16,819	2,361,251.27	5,191	1,355,825.65	1,138	107,394.00	1,220	341,462.32	24,368	4,165,933.24

STATEMENT showing the NUMBER and TONNAGE of VESSELS of the UNITED STATES EMPLOYED in the COD and MACKEREL FISHERIES, June 30, 1882.

States and customs districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
MAINE.						
Passamaquoddy	13	538.88	14	164.19	27	703.07
Machias	6	176.48	15	189.92	21	366.40
Frenchman's Bay	24	1,218.48	27	284.38	51	1,502.86
Castine	51	1,674.28	32	370.52	83	2,044.80
Bangor	1	18.80	1	18.80	1	18.80
Belfast	25	1,159.90	32	344.68	57	1,504.58
Waldoborough	72	2,794.53	77	959.79	149	3,754.32
Wiscasset	39	2,000.41	35	399.90	74	2,400.31
Bath	1	31.00	12	133.39	13	164.39
Portland and Falmouth	98	5,327.18	37	496.04	135	5,823.22
Saco	1	31.30	8	72.78	9	104.08
Kennebunk	4	140.05	11	112.49	15	252.54
York	1	34.10	6	57.19	7	91.29
Total	335	15,126.59	307	3,604.67	642	18,731.26
NEW HAMPSHIRE.						
Portsmouth	20	957.21	5	52.15	25	1,009.36
MASSACHUSETTS.						
Newburyport	12	521.68	9	91.38	21	613.06
Gloucester	304	18,349.29	75	888.38	379	19,237.67
Salem and Beverly	22	1,524.77	12	129.60	34	1,654.37
Marblehead	20	998.34	21	218.09	41	1,216.43
Boston and Charlestown	54	3,128.95	8	65.68	62	3,194.63
Plymouth	9	472.43	9	78.92	18	551.35
Barnstable	148	11,207.29	41	445.47	189	11,652.76
Nantucket	1	7.18	1	7.18	1	7.18
Edgartown	3	18.37	3	18.37	3	18.37
New Bedford	12	707.08	37	373.37	49	1,080.45
Fall River	6	239.85	24	277.88	30	517.73
Total	587	37,149.68	240	2,594.32	827	39,744.00
RHODE ISLAND.						
Providence			45	357.23	45	357.23
Newport	19	1,143.46	55	574.03	74	1,717.49
Bristol and Warren			2	16.10	2	16.10
Total	19	1,143.46	102	947.36	121	2,090.82
CONNECTICUT.						
Stonington	34	1,530.45	37	409.23	71	1,939.68
New London	30	1,588.06	36	464.17	66	2,052.23
Total	64	3,118.51	73	873.40	137	3,991.91
NEW YORK.						
New York			100	658.62	100	658.62
Sag Harbor	55	5,821.37	70	692.85	125	6,514.22
Total	55	5,821.37	170	1,351.47	225	7,172.84
NEW JERSEY.						
Great Egg Harbor	1	24.59			1	24.59
MARYLAND.						
Baltimore			27	893.13	27	893.13
VIRGINIA.						
Tappahannock	10	389.65	38	381.64	48	771.29
Cherrystone	5	203.98	5	78.26	10	282.24
Total	15	593.63	43	459.90	58	1,053.53
FLORIDA.						
Pensacola	4	135.27	1	10.04	5	145.31
ALABAMA.						
Mobile	2	68.21			2	68.21
TEXAS.						
Brazos de Santiago			2	56.03	2	56.03

STATEMENT showing the NUMBER and TONNAGE of VESSELS, &c.—Continued.

States and customs districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
CALIFORNIA.						
San Francisco	16	2,854.40	1	5.27	17	2,859.67
San Diego	1	21.80			1	21.80
Total	17	2,871.20	1	5.27	18	2,881.47
SUMMARY.						
Maine	335	15,128.59	307	3,604.67	642	18,731.26
New Hampshire	20	957.21	5	52.15	25	1,009.36
Massachusetts	587	37,149.68	240	2,594.32	827	39,744.00
Rhode Island	19	1,143.46	102	947.36	121	2,090.82
Connecticut	64	3,118.51	73	873.40	137	3,991.91
New York	55	5,821.37	170	1,351.47	225	7,172.84
New Jersey	1	24.59			1	24.59
Maryland			27	893.13	27	893.13
Virginia	15	593.63	43	459.90	58	1,053.53
Florida	4	135.27	1	10.04	5	145.31
Alabama	2	68.21			2	68.21
Texas			2	56.03	2	56.03
California	17	2,876.20	1	5.27	18	2,881.47
Grand total	1,119	67,014.72	971	10,847.74	2,090	77,862.46

STATEMENT showing the NUMBER and TONNAGE of VESSELS of the UNITED STATES EMPLOYED in the WHALE FISHERIES, June 30, 1882.

Customs districts in which documented.	No.	Tons.
Boston, Mass.	5	794.87
Barnstable, Mass.	11	1,052.21
Edgartown, Mass.	5	891.28
New Bedford, Mass.	117	28,876.66
New London, Conn.	8	1,186.60
Total	146	32,802.22

CONSOLIDATED STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES during the year ended June 30, 1882.

States and Territories in which built.	Sailing vessels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
THE ATLANTIC AND GULF COASTS.										
Maine.....	120	61,295.93	14	1,909.29					134	63,205.22
Massachusetts.....	50	10,982.06	10	2,791.13					60	13,773.19
Rhode Island.....	7	56.29	5	295.16					12	351.45
Connecticut.....	18	2,217.45	10	3,312.78			70	11,104.87	98	16,635.10
New York.....	61	3,641.19	61	10,195.31	15	1,765.50	29	4,830.80	166	20,432.80
New Jersey.....	29	3,276.20	8	535.82			5	2,596.86	42	6,408.88
Pennsylvania.....	14	4,088.34	38	24,470.22			3	433.14	55	28,991.70
Delaware.....	13	2,292.30	14	7,670.63			2	595.94	29	10,558.87
Maryland.....	90	2,376.98	12	2,661.39			3	1,051.41	105	6,089.78
District of Columbia.....	3	35.35	2	58.09					5	93.44
Virginia.....	36	612.30	6	255.15					42	867.45
North Carolina.....	14	196.40	9	502.50					23	698.90
South Carolina.....	8	133.26	3	1,024.42					11	1,157.68
Georgia.....	2	14.14	3	32.00					5	46.14
Florida.....	26	396.01	9	337.42					35	733.43
Alabama.....	6	406.22							6	406.22
Mississippi.....	20	483.20	1	26.96					21	510.16
Louisiana.....	21	833.97	5	264.87					26	1,098.84
Texas.....	15	247.64							15	247.64
Total Atlantic and Gulf coasts.....	553	93,585.23	210	56,343.14	15	1,765.50	112	20,613.02	890	172,306.89
THE PACIFIC COAST.										
California.....	25	3,377.09	11	3,620.53					36	6,997.62
Oregon.....	10	2,135.90	10	2,699.81					20	4,835.71
Washington.....	11	3,530.18	7	407.01					18	3,937.19
Alaska.....	1	6.43							1	6.43
Total Pacific coast.....	47	9,049.60	28	6,727.35					75	15,776.95
THE NORTHERN LAKES.										
Vermont.....			2	503.82					2	503.82
New York.....	4	60.63	23	1,915.07	53	6,116.56	4	1,543.73	84	9,635.99
Pennsylvania.....			4	77.77					4	77.77
Ohio.....	7	1,621.08	16	11,460.60					23	13,081.68
Michigan.....	39	11,337.86	58	16,996.07			1	444.71	98	28,778.64
Illinois.....	4	1,551.66	11	351.95					15	1,903.61
Wisconsin.....	12	1,592.44	16	2,794.99					28	4,387.43
Total Northern lakes.....	66	16,163.67	130	34,100.27	53	6,116.56	5	1,988.44	254	58,368.94

THE WESTERN RIVERS.

THE WESTERN RIVERS.												
Louisiana.....			7	337. 35				7	337. 35			
Tennessee.....			9	486. 88				9	486. 88			
Kentucky.....			18	8, 429. 81			6	6, 746. 26	24	15, 176. 07		
Missouri.....			11	1, 439. 50			9	1, 842. 31	20	3, 281. 81		
Iowa.....			3	445. 17					3	445. 17		
Nebraska.....			1	33. 06					1	33. 06		
Wisconsin.....			4	320. 97					4	320. 97		
Minnesota.....			3	373. 28			1	116. 15	4	489. 43		
Illinois.....			9	1, 000. 00					9	1, 000. 00		
Indiana.....			6	336. 92					6	336. 92		
Ohio.....			18	3, 064. 00			2	2, 440. 33	20	5, 504. 33		
West Virginia.....			18	1, 981. 16					18	1, 981. 16		
Pennsylvania.....			27	6, 423. 80					27	6, 423. 80		
Total Western rivers.....			134	24, 671. 90			18	11, 145. 05	152	35, 816. 95		
SUMMARY.												
Atlantic and Gulf coasts.....	553	93, 585. 23	210	56, 243. 14	15	1, 765. 50	112	20, 613. 02	890	172, 306. 89		
Pacific coast.....	47	9, 049. 60	28	6, 727. 35					75	15, 776. 95		
Northern lakes.....	66	16, 163. 67	130	34, 100. 27	53	6, 116. 56	5	1, 988. 44	254	58, 368. 94		
Western rivers.....			134	24, 671. 90			18	11, 145. 09	152	35, 816. 95		
Grand total.....			666	118, 798. 50	502	121, 842. 66	68	7, 882. 06	135	33, 746. 51	1, 371	282, 269. 73

SUMMARY STATEMENT of SAILING VESSELS BUILT in the UNITED STATES during the year ended June 30, 1882.

Class of vessels.	No.	Tons.
Ships	16	29,798.05
Barks	4	3,767.49
Barkentines	11	6,091.85
Brigs	2	744.88
Schooners	473	75,830.51
Sloops	160	2,515.72
Total	666	118,798.50

SUMMARY STATEMENT of STEAM VESSELS BUILT in the UNITED STATES during the year ended June 30, 1882.

Class of vessels.	No.	Tons.
River steamers, side-wheel	44	23,247.44
River steamers, stern-wheel	126	22,693.88
River steamers, propellers	216	18,837.16
Lake steamers, side-wheel	2	869.03
Lake steamers, propellers	75	17,721.07
Ocean steamers, side-wheel	15	10,680.16
Ocean steamers, propellers	24	27,773.92
Total	502	121,842.66

SUMMARY STATEMENT of CANAL-BOATS and BARGES BUILT in the UNITED STATES during the year ended June 30, 1882.

Class of vessels.	No.	Tons.
Canal-boats	68	7,882.06
Barges	135	33,746.51
Total	203	41,628.57

STATEMENT showing the CLASS, NUMBER, and TONNAGE of IRON VESSELS BUILT in the UNITED STATES during the year ended June 30, 1882.

Ports.	Steam vessels.		Total.	
	No.	Tons.	No.	Tons.
Philadelphia, Pa.	26	26,576.40	26	26,576.40
Pittsburgh, Pa.	1	436.92	1	436.92
Wilmington, Del.	8	6,006.09	8	6,006.09
Baltimore, Md.	1	623.50	1	623.50
Saint Louis, Mo.	1	98.95	1	98.95
Chicago, Ill.	1	86.64	1	86.64
Detroit, Mich.	3	4,076.82	3	4,076.82
Cleveland, Ohio.	1	2,164.42	1	2,164.42
San Francisco, Cal.	1	27.05	1	27.05
Total	43	40,096.79	43	40,096.79

REGISTER.

547

STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES, from 1797 to 1882, inclusive.

Year ended—	Number, class, and tonnage.						Total.	
	Sailing vessels.					Steam vessels.		
	Ships and barks.	Brigs.	Schooners.	Sloops, canal boats, and barges.	Total.	Tons.	Number.	Tons.
Dec. 31, 1797								57, 679. 00
1798	34	53	401	147	635		635	49, 435. 04
1799	87	131	382	167	767		767	77, 921. 78
1800	128	176	487	204	995		995	106, 261. 56
1801								124, 755. 28
1802*								
1803								88, 448. 40
1804								103, 753. 91
1805								128, 507. 03
1806								126, 093. 29
1807								99, 783. 92
1808								31, 755. 34
1809								91, 397. 55
1810								127, 575. 86
1811								146, 691. 82
1812						84, 691. 42	4	85, 148. 50
1813	3	21	212	128	364	31, 153. 40	7	32, 583. 11
1814	3	11	312	162	488	29, 039. 90	2	29, 751. 60
1815	136	224	680	284	1, 324	154, 624. 39	5	155, 579. 09
1816	76	133	781	424	1, 414	131, 667. 86	17	135, 186. 80
1817	34	90	559	304	1, 077	86, 393. 37	10	87, 626. 65
1818	53	85	428	332	898	82, 421. 20	25	87, 346. 49
1819	53	82	473	240	848	79, 379. 45	28	86, 670. 24
1820	22	60	301	152	535	47, 784. 01	22	51, 394. 59
1821	43	89	248	127	507	55, 856. 02	12	57, 275. 12
1822	64	131	260	163	623	75, 346. 93	16	77, 569. 29
1823	55	127	260	165	607	72, 758. 49	23	75, 857. 65
1824	56	156	377	166	755	86, 851. 72	38	92, 798. 05
1825	56	197	538	168	959	109, 546. 73	41	116, 464. 43
1826	71	187	482	227	967	118, 094. 37	66	130, 373. 67
1827	58	135	464	242	899	97, 474. 80	52	100, 456. 55
1828	73	108	474	197	852	92, 879. 28	34	98, 964. 31
1829	44	68	484	145	741	68, 216. 44	55	79, 408. 62
1830	25	56	403	116	600	51, 491. 51	48	58, 560. 45
1831	72	95	416	94	677	80, 231. 14	35	85, 556. 58
1832	132	143	568	122	965	129, 143. 03	100	144, 544. 16
1833	144	169	624	185	1, 122	150, 758. 05	65	161, 492. 30
1834	98	94	497	180	869	105, 332. 54	88	118, 389. 84
Sept. 30, 1835	43	55	391	164	653	64, 338. 13	72	75, 107. 89
1836	93	65	444	164	766	93, 016. 79	145	116, 230. 41
1837	67	72	507	168	814	92, 458. 49	158	125, 913. 58
1838	86	79	510	153	808	91, 747. 79	105	115, 905. 88
1839	83	89	439	124	735	100, 363. 10	164	125, 260. 69
1840	97	109	378	224	808	106, 518. 35	87	121, 203. 86
1841	114	102	319	150	685	100, 117. 12	108	123, 660. 93
1842	116	91	274	406	887	105, 256. 15	140	129, 806. 30
June 30, 1843	58	34	158	174	404	50, 050. 52	79	63, 888. 24
1844	73	47	204	279	603	71, 506. 66	163	103, 537. 29
1845	124	87	322	342	875	112, 362. 08	163	146, 042. 46
1846	100	164	576	355	1, 195	141, 844. 22	225	188, 203. 93
1847	151	168	689	392	1, 400	193, 403. 38	197	248, 673. 40
1848	254	174	701	547	1, 676	265, 549. 53	175	313, 035. 54
1849	198	148	623	370	1, 339	213, 970. 81	215	256, 988. 82
1850	247	117	554	307	1, 225	227, 997. 51	197	279, 255. 86
1851	211	65	522	325	1, 123	221, 145. 89	245	299, 472. 41
1852	255	79	585	265	1, 184	269, 821. 81	268	355, 356. 19
1853	270	95	681	391	1, 437	332, 339. 12	280	427, 494. 79
1854	334	112	661	386	1, 493	447, 216. 26	284	536, 046. 13
1855	381	126	605	669	1, 781	510, 689. 67	246	583, 450. 04
1856	306	103	594	479	1, 482	404, 054. 39	232	469, 239. 73
1857	251	58	504	358	1, 171	304, 345. 18	272	378, 804. 70
1858	122	46	431	400	999	179, 338. 53	242	244, 712. 87
1859	89	28	297	284	698	121, 296. 83	177	156, 602. 33
1860	110	36	372	289	807	145, 427. 58	275	214, 797. 65
1861	110	39	360	371	880	172, 207. 94	266	233, 194. 35

*No record.

STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES, &c.—Continued.

Year ended—	Number, class, and tonnage.										Total.
	Sailing vessels.						Steam vessels.				
	Ships and barks.	Brigs.	Schooners.	Sloops, canal boats, and barges.	Total.	Tons.	Number.	Tons.	Number.	Tons.	
June 30, 1862.....	60	17	207	397	681	119,626.67	183	55,449.17	864	175,075.84	
1863.....	97	34	212	1,113	1,456	216,812.14	360	94,233.67	1,816	311,045.81	
1864.....	112	45	322	1,389	1,868	268,240.76	520	147,499.88	2,388	415,740.64	
1865.....	109	46	370	853	1,378	248,904.35	411	145,696.35	1,789	394,600.70	
1866.....	96	61	457	926	1,540	210,962.84	358	125,183.72	1,898	336,146.56	
1867.....	95	70	517	657	1,339	233,584.53	179	72,010.33	1,518	305,594.86	
1868.....	80	48	590	848	1,566	221,364.67	236	63,940.06	1,802	285,304.73	
1869.....	91	36	501	820	1,448	210,164.16	279	65,065.99	1,727	275,230.15	
1870.....	73	27	519	709	1,328	206,382.39	290	70,620.92	1,618	276,953.31	
1871.....	40	14	498	901	1,453	185,384.02	302	87,842.49	1,755	273,226.51	
1872.....	15	10	426	900	1,351	146,842.57	292	62,209.65	1,643	209,052.22	
1873.....	28	9	611	1,221	1,869	271,235.10	402	88,010.66	2,271	359,245.76	
1874.....	71	22	655	995	1,743	330,795.25	404	101,929.92	2,147	432,725.17	
1875.....	114	22	502	340	978	235,178.95	323	62,459.84	1,801	297,638.79	
1876.....	76	5	424	269	774	134,333.72	338	69,251.91	1,112	203,585.63	
1877.....	71	4	337	352	764	129,077.45	265	47,514.51	1,029	176,591.96	
1878.....	81	7	279	557	924	153,643.97	334	81,859.60	1,258	235,503.57	
1879.....	37	10	256	494	797	106,069.34	335	86,361.35	1,132	193,030.69	
1880.....	23	2	286	243	554	78,556.20	348	78,853.70	902	157,409.90	
1881.....	29	8	318	314	664	162,388.09	444	118,070.55	1,108	280,458.64	
1882.....	31	2	473	363	869	160,427.07	502	121,842.66	1,371	282,269.73	

**LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES
UNDER TREATY STIPULATIONS.**

549

LIABILITIES
OF THE
UNITED STATES TO INDIAN TRIBES UNDER TREATY
STIPULATIONS.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, August 3, 1882.

SIR: I have the honor to submit herewith, for transmittal to the honorable the Secretary of the Treasury, in order that the same may be embraced in his finance report for the last fiscal year, a statement showing the present liabilities of the United States to Indian tribes under treaty stipulations.

Very respectfully,

H. PRICE,
Commissioner.

Hon. SECRETARY OF THE INTERIOR.

DEPARTMENT OF THE INTERIOR,
August 4, 1882.

Respectfully submitted to the honorable Secretary of the Treasury, in accordance with the request of the Commissioner of Indian Affairs herein contained.

H. M. TELLER,
Secretary.

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Fifteen installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10	.....	\$450,000 00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	do.....	\$15,000 00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	5,200 00	.....	.....	.....
Do.....	Pay of physician and teacher	do.....	do.....	2,500 00	.....	.....	.....
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	50,000 00	.....	.....	.....
do.....	do.....	do.....	do.....	30,000 00	.....	.....	.....
Assinaboines.....	do.....	do.....	do.....	40,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegans.	do.....	Eighth article treaty of September 1, 1868.	do.....	.....	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 23, 1867.	Fifteen installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10	.....	300,000 00	.....	.....
Do.....	Purchase of clothing, same article.	.....	do.....	14,000 00	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....	Vol. 15, p. 597, § 13	7,700 00	.....	.....	.....
Chickasaws	Permanent annuity in goods	.....	Vol. 1, p. 619	.....	.....	\$3,000 00	.....
Chippewas, Boise Forte band.	Twenty installments, for blacksmith, assistants, iron, tools, &c.	Three installments, at \$1,500 each, appropriated.	Vol. 14, p. 766, § 3.	.....	4,500 00	.....	.....
Do.....	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	Three installments, at \$1,600 each, unappropriated.	do.....	.....	4,800 00	.....	.....
Do.....	Twenty installments of annuity, in money, goods, or other articles, provisions, ammunition, and tobacco.	Annuity, \$3,500; goods, &c., \$6,500; provisions, &c., \$1,000; three installments, unappropriated.	do.....	.....	33,000 00	.....	.....
Chippewas of Lake Superior.	Support of smith and shop, and pay of two farmers, during the pleasure of the President.	Estimated at.....	Vol. 10, p. 1112	1,800 00	.....	.....	.....

Chippewas of the Mississippi.	Ten installments in money, at \$20,000 each, third article treaty of February 22, 1855, and third article treaty of May 7, 1864.	Two installments, of \$20,000 each, due.	Vol. 13, p. 694, § 3.	40,000 00		
Do.	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Ten installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3.	10,000 00		
Chippewas, Pillagers, and Lake Winnebagoish band.	Forty installments: in money, \$10,666.66; goods, \$3,000; and for purposes of utility, \$4,000.	Twelve installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	271,999 92		
Do.	Ten installments, for purposes of education, per third article treaty of May 7, 1864.	Two installments, of \$3,000 each, due.	Vol. 13, p. 694, § 3.	6,000 00		
Choctaws.	Permanent annuities.	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2.		9,600 00	
Do.	Provisions for smiths, &c.	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9; vol. 7, p. 614, § 13.		920 00	
Do.	Interest on \$390,257.92, articles ten and thirteen, treaty of January 22, 1855.		Vol. 11, p. 614, § 13.		19,512 89	\$390,257 92
Creeks.	Permanent annuities.	Treaty of August 7, 1790.	Vol. 7, p. 36, § 4.		1,500 00	
Do.	do	Treaty of June 16, 1802.	Vol. 7, p. 69, § 2.		3,000 00	
Do.	do	Treaty of January 24, 1826.	Vol. 7, p. 287, § 4.		20,000 00	490,000 00
Do.	Smiths, shops, &c.	do	Vol. 7, p. 287, § 8.		1,110 00	22,200 00
Do.	Wheelwright, permanent.	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; vol. 11, p. 700, § 5.		600 00	12,000 00
Do.	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistance in agricultural operations, &c.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	840 00 270 00 600 00 1,000 00 2,000 00		
Do.	Interest on \$200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856.	Vol. 11, p. 700, § 6.		10,000 00	200,000 00
Do.	Interest on \$675,168 held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3.		33,758 40	675,168 00
Crows.	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; sixteen installments, of \$19,000 each, due, estimated.	Vol. 15, p. 651, § 9.	304,000 00		
Do.	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868.	Vol. 15, p. 651, § 9.	4,500 00		
Do.	Twenty installments, for pay of teacher and for books and stationery.	Seven installments, of \$1,500 each, due.	Vol. 15, p. 651, § 7.	10,500 00		
Do.	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8.	2,000 00		

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Crows	Twenty-five installments, of \$30,000 each, in cash or otherwise, under the direction of the President.	Twenty-four installments, of \$30,000 each, due.	Act of April 11, 1882.	.....	\$720,000 00	.....	.....
Gros Ventres	Amounts to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary.	Treaty not published (eighth article, July 13, 1868).	.....	\$35,000 00	.....	.....	.....
Iowas	Interest on \$57,500, being the balance on \$157,500.	.....	Vol. 10, p. 1071, §9	.....	.....	\$2,875 00	\$57,500 00
Kansas	Interest on \$200,000, at 5 per cent.	.....	Vol. 9, p. 842, §2	.....	.....	10,000 00	200,000 00
Kickapoos	Interest on \$93,581.09, at 5 per cent.	.....	Vol. 10, p. 1079, §2	.....	.....	4,679 05	93,581 09
Klamaths and Modocs	Twenty installments, for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plow maker, manual-labor school, and hospital.	Four installments, of \$1,000 each, due.	Vol. 10, p. 708, §2	.....	4,000 00	.....	.....
Do	For tools and materials for saw and flour mills carpenter's, blacksmith's, wagon and plow makers' shops, books and stationery for manual-labor school.	Three installments, of \$1,500 each, due.	do .....	.....	4,500 00	.....	.....
Do	Pay of physician, miller, and two teachers, for twenty years.	Three installments, of \$3,600 each, due.	Vol. 16, p. 709, §5	.....	10,800 00	.....	.....
Miamies of Kansas	Permanent provision for smith's shops and miller, &c.	Say \$411.43 for shop and \$262.62 for miller.	Vol. 7, p. 191, §5	.....	.....	674 05	13,481 00
Do	Interest on \$21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.	.....	Vol. 10, p. 1094, §3	.....	.....	1,094 24	21,884 81
Miamies of Eel River	Permanent annuities	Fourth article treaty of 1795; third article treaty of 1805; third article treaty of 1809.	Vol. 7, p. 51, §4; vol. 7, p. 91, §3; vol. 7, p. 114, §3; vol. 7, p. 116.	.....	.....	1,100 00	22,000 00
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty of December 21, 1855	Vol. 12, p. 982, §2	3,000 00	.....	.....	.....

Nez Percés	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, §5.	3,500 00		
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article treaty May 10, 1868.	Sixteen installments, of \$12,000 each, due.	Vol. 15, p. 657, §6.		192,000 00	
Do	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Six installments, of \$37,500 each, due.	do		225 000 00	
Do	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at	Vol. 15, p. 658, §7.	6,000 00		
Omahas	Twelve installments, fourth series, in money or otherwise.	Twelve installments, fourth series, of \$10,000 each, due.	Vol. 10, p. 1044, §4		120,000 00	
Osages	Interest on \$69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1825.	Vol. 7, p. 242, §6.		3,456 00	69,120 00
Do	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865	Vol. 14, p. 687, §1		15,000 00	300,000 00
Otoes and Missourias.	Twelve installments, last series, in money or otherwise.	Twelve installments, of \$5,000 each, due	Vol. 10, p. 1039, §4		60,000 00	
Pawnees	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857	Vol. 11, p. 729, §2.		30,000 00	
Do	Support of two manual-labor schools and pay of teachers.	do	Vol. 11, p. 729, §3.	10,000 00		
Do	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, \$500; two blacksmiths, \$1,200; and two striker, \$480.	Vol. 11, p. 729, §4.	2,180 00		
Do	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices, to assist in working in the mill and keeping in repair grist and saw mill.	Estimated	Vol. 11, p. 730, §4.	4,400 00		
Poncas	Fifteen installments, last series, to be paid to them or expended for their benefit.	Six installments, of \$8,000 each, due.	Vol. 12, p. 997, §2.		48,000 00	
Do	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1863	Vol. 12, p. 998, §2.	10,000 00		
Pottawatomies	Permanent annuity in money.	August 3, 1795	Vol. 7, p. 51, §4.		357 80	7,156 00
Do	do	September 30, 1809	Vol. 7, p. 114, §3.		178 90	3,578 00
Do	do	October 2, 1818	Vol. 7, p. 185, §3.		894 50	17,890 00
Do	do	September 20, 1828	Vol. 7, p. 317, §2.		715 60	14,312 00
Do	do	July 29, 1829	Vol. 7, p. 330, §2.		5,724 77	114,495 40
Do	For educational purposes, during the pleasure of the President.	September 20, 1828	Vol. 7, p. 318, §2.	5,000 00		
Do	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, §3; Vol. 7, p. 318, §2; Vol. 7, p. 321, §2.		1,008 99	20,179 80
Do	Permanent provision for furnishing salt	July 29, 1829	Vol. 7, p. 320, §2.		156 54	3,130 80
Do	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, §2.		107 34	2,146 80
Do	or interest on \$230,064.20, at 5 per cent	June 5 and 17, 1846	Vol. 9, p. 855, §10. Vol. 9, p. 855, §7.		11,503 21	230,064 20

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States, on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Pottawatomes of Huron.	Permanent annuities	November 17, 1803.....	Vol. 7, p. 106, § 2.....			\$400 00	\$8,000 00
Quapaws	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$1,060 for smith, &c.	Vol. 7, p. 425, § 3.....	\$2,060 00			
Sacs and Foxes of Mississippi.	Permanent annuity	Treaty of November 3, 1804	Vol. 7, p. 85, § 3.....			1,000 00	20,000 00
Do.	Interest on \$200,000, at 5 per cent.	Treaty of October 21, 1837	Vol. 7, p. 541, § 2.....			10,000 00	200,000 00
Do.	Interest on \$800,000, at 5 per cent.	Treaty of October 21, 1842	Vol. 7, p. 506, § 2.....			40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent.	Treaty of October 21, 1837	Vol. 7, p. 543, § 2.....			7,870 00	157,400 00
Do.	For support of school	Treaty of March 6, 1861	Vol. 12, p. 1172, § 5.....		\$200 00		
Seminoles	Interest on \$500,000, eighth article of treaty of August 7, 1856.	\$25,000 annual annuity	Vol. 11, p. 702, § 8.....			25,000 00	500,000 00
Do.	Interest on \$70,000, at 5 per cent.	Support of schools, &c	Vol. 14, p. 757, § 3.....			3,500 00	70,000 00
Senecas	Permanent annuity	September 9 and 17, 1817	Vol. 7, p. 161, § 4; Vol. 7, p. 179, § 4.....			1,000 00	20,000 00
Do.	Smith and smith-shop and miller, permanent.	February 28, 1831	Vol. 7, p. 349, § 4.....			1,660 00	33,200 00
Senecas of New York.	Permanent annuities	February 19, 1841	Vol. 4, p. 442.....			6,000 00	120,000 00
Do.	Interest on \$75,000, at 5 per cent.	Act of June 27, 1846	Vol. 9, p. 25, § 2.....			3,750 00	75,000 00
Do.	Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.	do	Vol. 9, p. 35, § 3.....			2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 179, § 4.....			1,000 00	20,000 00
Do.	Support of smith and smith's shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4.....	1,060 00			
Shawnees	Permanent annuity for education	August 3, 1795; September 29, 1817	Vol. 7, p. 51, § 4.....			3,000 00	60,000 00
Do.	Interest on \$40,000, at 5 per cent.	August 3, 1795; May 10, 1854	Vol. 10, p. 1056, § 3.....			2,000 00	40,000 00
Shoshones, western band.	Twenty installments, of \$5,000 each, under the direction of the President.	One installment to be appropriated.	Vol. 18, p. 690, § 7.....		5,000 00		
Shoshones, north-western band.	do	do	Vol. 13, p. 663, § 3.....		5,000 00		

Shoshones, Goship band.	Twenty installments, of \$1,000 each, under direction of the President.	do.	Vol. 13, p. 652, § 7.	1,000 00		
Shoshones and Bannacks:						
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Seventeen installments due, estimated at \$11,500 each.	Vol. 15, p. 676, § 9.	195,500 00		
Do	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00		
Do	Blacksmith, and for iron and steel for shops	do.	Vol. 15, p. 676, § 3.	1,000 00		
Bannacks.	For the purchase of clothing for men, women, and children, thirty installments.	Seventeen installments due, estimated at \$6,937 each.	Vol. 15, p. 676, § 9.	117,929 00		
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00		
Six Nations of New York.	Permanent annuities in clothing, &c	Treaty, November 11, 1794.	Vol. 7, p. 64, § 6.	4,500 00	90,000 00	
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Seventeen installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10	2,210,000 00		
Do	Blacksmith, and for iron and steel.	Estimated	do	2,000 00		
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Seventeen installments of \$200,000 each, due; estimated.	do	3,400,000 00		
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400 00		
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of rations, &c., as per article 5, agreement of September 26, 1876.	do.	Vol. 19, p. 256, § 5.	1,100,000 00		
Tabaquache band of Utes.	Pay of blacksmith.	do.	Vol. 13, p. 675, § 10	720 00		
Tabaquache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	do.	Vol. 15, p. 627, § 9.	220 00		
Do	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do.	Vol. 15, p. 622, § 15	7,800 00		
Dq	Thirty installments, of \$30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Sixteen installments, each \$30,000, due.	Vol. 15, p. 622, § 11	480,000 00		
Do	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, &c.		Vol. 15, p. 622, § 12	30,000 00		
Winnebagoes.	Interest on \$804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4; Vol. 12, p. 628, § 4.	40,245 45	804,909 17	
Do	Interest on \$78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870.	Vol. 16, p. 355, § 1.	3,917 02	78,340 41	

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Yankton tribe of Sioux.	Ten installments, of \$25,000 each, being third series, to be paid to them, or expended for their benefit.	Six installments due, of \$25,000 each.	Vol. 11, p. 744, § 4.	.....	\$150,000 00	.....	.....
Do.....	Twenty installments, of \$15,000 each, fourth series, to be paid to them, or expended for their benefit.	Twenty installments, of \$15,000 each, due.	...do.....	.....	300,000 00	.....	.....
Total.....				\$1,421,750 00	9,683,728 92	\$349,522 25	\$6,120,045 40

INDEX.

I.—REPORT OF THE SECRETARY OF THE TREASURY.

	Page.
AGRICULTURE, DEPARTMENT OF, estimated expenditures on account of the, for the fiscal year ending June 30, 1884.....	VII
ALASKA:	
resources of.....	XLVII
necessity for the establishment of civil government in.....	XLVII
Alaska Commercial Company, operations of, during the last fiscal year.....	XLVII
APPRAISERS (GENERAL) OF MERCHANDISE, recommended that provision be made for the appointment of three additional.....	XXIII
ARSENALS. (See Military establishment.)	
ASSAYS. (See Coinage, &c.)	
ASSETS, EXCESS OF. (See Revenue, surplus.)	
BANKS AND BANKERS, increased receipts from tax on, during the last fiscal year, compared with the previous fiscal year.....	XXIII
BANKING ASSOCIATIONS (other than national banks), amount of United States bonds held by.....	XIX, XX
BANKS, SAVINGS, amount of United States bonds held by.....	XIX, XX
BANKS, NATIONAL. (See National banks.)	
BARGES. (See Vessels, merchant, of the United States.)	
BONDS, UNITED STATES:	
amount of interest-bearing debt outstanding and redeemable at the pleasure of the Government, on June 30, 1881, and amount redeemed and exchanged, up to November 1, 1882.....	VIII, IX, X, XI, XXV, XXX
payable at the pleasure of the Government, amount of outstanding, and held by national banks, respectively.....	XVIII
amount of, held by national banks as security on circulation, on November 1, 1882.....	XIX, XX
banking associations other than national banks.....	IX, X
method adopted by the Department for calls for payment of.....	XXV
called, amount of outstanding.....	XXV
calls for, not always effectual in bringing them in.....	XXV
in late calls, come in slowly.....	XXV
calls for, the law relating to hampering to the Department.....	XXVII
good policy to extinguish long bonds rather than those payable at pleasure.....	XXVII
it is for Congress to consider the propriety of empowering the Department to buy long bonds at high premium.....	XXVI, XXVII
prepayment of interest on, sanctioned by law.....	XXVI
purchase of, for the sinking fund.....	XXVI
subject to optional time of payment, will soon be called in.....	XXVII
surplus revenue, amount applied to the redemption of, during the last fiscal year.....	IV
trust fund, exchanged into three per cents, and reason therefor.....	XIV
three-and-a-half per cents, amount of exchanged for three per cents.....	VIII, IX, X, XI
three and three-and-a-half per cents, amount of now outstanding.....	XXX
now at a high premium.....	XXV, XXVI
four per cents, redeemable July 1, 1907, amount of.....	XXX
four-and-a-half per cents, redeemable September 1, 1891, amount of.....	XXX
BREADSTUFFS:	
decreased exports of, during the last fiscal year, compared with the previous fiscal year.....	XXXIV
increased exports of, for the first four months of the present fiscal year, compared with a corresponding period of the last fiscal year.....	XXXIV, XXXV
increased imports of, during the last fiscal year, compared with the previous fiscal year.....	XXXV
BUILDINGS, PUBLIC. (See Public buildings.)	
BULLION DEPOSITED. (See Coinage, &c.)	
BULLION, GOLD:	
amount of held for coinage in the mints and assay offices, on October 1, 1882.....	XVII
imports and exports of, during the last fiscal year.....	XV
BULLION, SILVER:	
amount of held for coinage in the mints and assay offices, on October 1, 1882.....	XVII
imports and exports of, during the last fiscal year.....	XV
BUREAU OF ENGRAVING AND PRINTING:	
operations of the, during the last fiscal year.....	XLVIII
all engraving and plate-printing required by the Department done in the.....	XLVIII
the use of steam-power printing presses being investigated by a special committee.....	XLVIII
steady increase in work of the, during the last fiscal year.....	XLVIII
CANAL-BOATS. (See Vessels, merchant, of the United States.)	
CATTLE, NEAT:	
number and value of, in the United States, in 1880.....	XXXVI
decrease in number and value of, exported, during the last fiscal year, compared with the previous fiscal year.....	XXXVI, XXXVII
remarks relative to the existence, history, growth, &c., of pleuro-pneumonia among.....	XXXVI, XXXVII, XXXVIII
existing British regulations governing their importation cause great loss and embarrassment.....	XXXVII, XXXVIII

	Page.
CERTIFICATES, GOLD:	
amount and denominations of prepared and issued	XIII
expected to supply the place of the silver certificates, and why	XII
CERTIFICATES, SILVER:	
amount of outstanding	XII
objections to their issue	XII, XIII
retirement of from circulation, and repeal of the act requiring the issue of, recommended	XIII
CERTIFICATES, REFUNDING amount of, outstanding at date of last report, amount converted into 4 per cent. bonds during the last fiscal year, and amount still outstanding	XIV, XXX
CIRCULATION AND DEPOSITS OF NATIONAL BANKS. (See National banks.)	
CIVIL EXPENSES:	
decrease of, during the last fiscal year, compared with the previous fiscal year	III, V
actual and estimated, for the fiscal year ending June 30, 1883	VI
estimated, for the fiscal year ending June 30, 1884	VII
COAST AND GEODETIC SURVEY:	
operations of the, during the last fiscal year	XLI
progress of publications of the, during the last fiscal year	XLI
an appropriation for the construction of a steam vessel adapted to the survey of Alaskan waters recommended	XLI
COIN:	
estimated amount of in circulation in the country, during the last fiscal year	XVI, XVII
amount of, in the Treasury, in the banks, and in circulation among the people	XVIII
increase, by coinage and imports of, during the last fiscal year, compared with the first quarter of the present fiscal year	XVII
COINS, GOLD:	
increase in amount of, since the day of resumption	XVII, XVIII
amount of, exchanged for gold bars	XVI
American, amount of coined during the last fiscal year largely in excess of previous fiscal years	XV, XVI
exports and imports of, during the last fiscal year	XV
increase, by coinage and imports of, during the last fiscal year, compared with the first quarter of the present fiscal year	XVII
estimated amount of, in circulation in the country at the close of the last fiscal year	XVI, XVII
foreign, excess of imports over exports of, during the last fiscal year	XV
COINS, SILVER:	
amount of, in the public vaults, on November 1, 1882	XII
increase in amount of, since the day of resumption	XVIII
mutilated, amount of purchased and melted for recoinage, during the last fiscal year ..	XVI
American, exports and imports of, during the last fiscal year	XV
increase, by coinage and imports of, during the last fiscal year and the first quarter of the present fiscal year	XVII
estimated amount of, in circulation in the country, at the close of the last fiscal year	XVI
foreign, exports and imports of, during the last fiscal year	XV
minor, value and denominations of, coined, during the fiscal year, and amount of profit thereon	XV, XVI
COINAGE:	
amount of, itemized, during the last fiscal year	XV
increase in receipts from profits on, during the last fiscal year, compared with the previous fiscal year	V
actual and estimated receipts from profits on, for the fiscal year ending June 30, 1883 ..	VI
estimated receipts from profits on, during the fiscal year ending June 30, 1884	VII
profits on, heretofore truly given in annual reports, as proven by a special investigation ..	XVI
gold, amount of, during the last fiscal year largely in excess of previous fiscal years ..	XVI
silver, value and denominations of, during the last fiscal year	XVI
dollars, amount of coined, between November 1, 1882, and November 1, 1882	XI
mutilated, amount of received, during the last fiscal year	XVI
profits on, during the last fiscal year	XVI
bullion, gold and silver, amount of held in the mints and assay offices for, on October 1, 1882	XVII
COTTON AND ITS MANUFACTURES:	
amount of duties collected on imports of, during the last fiscal year	XXII
increase in imports of, during the last fiscal year, compared with the previous fiscal year	XXXV
decrease in exports of, during the last fiscal year, compared with the previous fiscal year	XXXIV
reduction of duty on, recommended	XXXII, XXXIII
in coarser classes of cotton fabrics, our manufacturers can compete with the world without protection	XXX, III
COTTON-TARIFF , found to be complex and inconsistent	XXXIII
CROPS , increase in the, during the last fiscal year	XXXV
CURRENCY, NATIONAL:	
amount of in the Treasury, in the banks, and in circulation among the people	XVIII
amount of received for full count and destruction, during the last fiscal year	XVIII
ways suggested of forestalling a troublesome contraction of circulation of the	XVIII, XIX
CUSTOMS FEES. (See Fees, &c.)	
CUSTOMS REVENUE:	
receipts from, during the last fiscal year	III, XXII, XXIV, XXXII
increase in receipts from, during the last fiscal year, compared with the previous fiscal year	V, XXII, XXXII
actual and estimated receipts from, for the fiscal year ending June 30, 1883	VI
estimated receipts from, for the fiscal year ending June 30, 1884	VII
estimated expenditures on account of collecting the, for the fiscal year ending June 30, 1884	VII

	Page.
CUSTOMS REVENUE—Continued.	
amount of collected at the port of New York, compared with all other ports, during the last fiscal year	XXII
principal articles from which obtained, during the year	XXII, XXXII
sugar, the largest amount of, derived from, of any class of products under the customs tariff	XXXIII
table showing receipts from, and cost of collecting the, by fiscal years, from 1877 to 1882	XXII
a reduction should be made in the	XXXII
CUSTOMS SUITS, importance of a new tribunal for their trials again presented to Congress.	XXXII
DEBT. (See Public debt.)	
DEPARTMENTS. (See Executive departments.)	
DEPARTMENT OF AGRICULTURE. (See Agriculture, Department of.)	
DEPARTMENT OF JUSTICE. (See Justice, Department of.)	
DEPOSITS AND CIRCULATION OF NATIONAL BANKS. (See National banks.)	
DISTINCTIVE PAPER:	
number of sheets of received and accounted for, during the last fiscal year	XLVII
its use continues to give satisfaction, furnishing an important defense against counterfeiting	XLVII
DISTRICT OF COLUMBIA:	
receipts from revenues of the, during the last fiscal year	III, XLIX
decrease in receipts from revenues of the, during the last fiscal year, compared with the previous fiscal year	V
actual and estimated receipts from revenues of the, for the fiscal year ending June 30, 1883	VI
estimated receipts from revenues of the, for the fiscal year ending June 30, 1884	VII
expenditures on account of the, during the last fiscal year	III, XLIX
actual and estimated expenditures on account of the, for the fiscal year ending June 30, 1883	VI
estimated expenditures on account of the, for the fiscal year ending June 30, 1884	VII
reduction in principal and interest on the bonded indebtedness of the, during the last fiscal year	XLIX
DOLLAR. (See Silver dollar.)	
DUTIES ON IMPORTS. (See Customs revenue.)	
ENGRAVING AND PRINTING. (See Bureau of Engraving and Printing.)	
EPIDEMIC DISEASES, the \$100,000 appropriated by Congress to prevent the spread of, judiciously expended under the direction of the Department.	XLVI
EXECUTIVE DEPARTMENTS, expenditures, estimated, itemized, on account of the, for the fiscal year ending June 30, 1884	VII
EXPENDITURES:	
ordinary, itemized, during the last fiscal year	III
items which show a decrease and increase of, respectively, during the last fiscal year, compared with the previous year	V
actual and estimated, itemized, for the fiscal ending June 30, 1883	VI, XXXI
estimated, itemized, for the fiscal year ending June 30, 1884	VII, VIII
on account of collecting the revenue from customs, by years, from 1877 to 1882	XXII
marine hospital service, during the last fiscal year	XLVI
National Board of Health, during the last fiscal year	XLVI
revenue-marine service, during the last fiscal year	XXXVIII, XXXIX
steamboat-inspection service, during the last fiscal year	XLIII, XLIV
EXPORTS OF MERCHANDISE:	
value of, during the last fiscal year	XXXIV, XXXV
excess over imports of, during the last fiscal year, compared with the six preceding fiscal years	XXXIV
proportion of carried in American and foreign vessels, respectively, during the last fiscal year	XXXVI
domestic, three-fourths of the product of agriculture	XXXV
petroleum, value of exports of, during the last fiscal year	XXXV
FEES, &c.:	
customs, increase in receipts from, during the last fiscal year, compared with the previous fiscal year	III, V
actual and estimated receipts from, for the fiscal year ending June 30, 1883	VI
estimated receipts from, for the fiscal year ending June 30, 1884	VII
consular, increase in receipts from, during the last fiscal year, compared with the previous fiscal year	III, V
actual and estimated receipts from, for the fiscal year ending June 30, 1883	VI
estimated receipts from, for the fiscal year ending June 30, 1884	VII
letters-patent, increase in receipts from, during the last fiscal year, compared with the previous fiscal year	III, V
actual and estimated receipts from, for the fiscal year ending June 30, 1883	VI
estimated receipts from, for the fiscal year ending June 30, 1884	VII
public lands, increase in receipts from, during the last fiscal year, compared with the previous year	III, V
actual and estimated receipts from, for the fiscal year ending June 30, 1883	VI
estimated receipts from, for the fiscal year ending June 30, 1884	VII
steamboat-inspection, increase in receipts from, for a number of years past	XLIV
FINES, &c.:	
decrease in receipts from, during the last fiscal year, compared with the previous fiscal year	III, V
customs, actual and estimated receipts from, for the fiscal year ending June 30, 1883	VI
estimated receipts from, for the fiscal year ending June 30, 1884	VII
internal-revenue, receipts from, during the last fiscal year	XXXIII
FOREIGN COMMERCE:	
extent of, during the last fiscal year	XXXIV, XXXV
reference to report of Chief of Bureau of Statistics, for detailed statement of	XXXV

	Page.
FOREIGN INTERCOURSE:	
expenditures on account of, during the last fiscal year.....	III
estimated expenditures on account of, for the fiscal year ending June 30, 1884.....	VII
FORTIFICATIONS. (See Military establishment.)	
FRACTIONAL SILVER COIN, amount of, in the sub-treasury, November 1, 1882.....	XII
FREE GOODS, increase in value of imports of, during the last fiscal year, compared with the previous fiscal year.....	XXII
FRUITS, increase in imports of, during the last fiscal year, compared with the previous fiscal year.....	XXXV
GOLD:	
amount of deposited at the mints and assay offices, during the last fiscal year.....	XV
made into bars, during the last fiscal year.....	XVI
bars, amount of exchanged for gold coin.....	XVI
GOLD BULLION:	
amount of held for coinage in the mints and assay offices, on October 1, 1882.....	XVII
imports and exports of, during the last fiscal year.....	XV
GOLD CERTIFICATES:	
amount and denominations of prepared and issued.....	XIII
expected to supply the place of the silver certificates, and why.....	XII
GOLD COIN:	
increase in amount of, since the day of resumption.....	XVIII
increase in amount of coined, during the last fiscal year, compared with previous fiscal years.....	XV, XVI
amount of exchanged for gold bars.....	XVI
American, estimated amount of, in circulation in the country at the end of the last fiscal year.....	XVI
increase, by coinage and imports of, during the last fiscal year, compared with the first quarter of the present fiscal year.....	XVII
imports and exports of, during the last fiscal year.....	XV
foreign, excess of imports over exports of, during the last fiscal year, compared with the previous fiscal year.....	XV
GOVERNMENT PROPERTY:	
increase in receipts from proceeds of sales of, during the last fiscal year, compared with the previous fiscal year.....	III, V
actual and estimated receipts from proceeds of sales of, for the fiscal year ending June 30, 1883.....	VI
estimated receipts from proceeds of sales of, for the fiscal year ending June 30, 1884.....	VII
HARBOR IMPROVEMENTS. (See Military establishment.)	
IMMIGRATION, operations of the Department under act of August 3, 1882, relating to, and review of defects in said statute.....	XLIV, XLV
IMPORTS OF MERCHANDISE:	
increase in amount and value of, during the last fiscal year, compared with the previous fiscal year.....	XXII, XXXV
amount of duties collected on principal articles of, during the last fiscal year.....	XXII
proportion of carried in American and foreign vessels, respectively, during the last fiscal year.....	XXXVI
IMPORTS, DUTIES ON. (See Customs revenue.)	
INDEPENDENT TREASURY OFFICES:	
amount of public moneys deposited in, during the last fiscal year.....	XXI
no loss of the public moneys received, held, and disbursed in, during the last year, as shown by quarterly examinations of.....	XXI
INDIAN AFFAIRS:	
increase in expenditures on account of, during the last fiscal year, compared with the previous fiscal year.....	III, V
actual and estimated expenditures on account of, for the fiscal year ending June 30, 1883.....	VI
estimated expenditures on account of, for the fiscal year ending June 30, 1884.....	VII
INDIAN LANDS, decrease in receipts on account of proceeds of sales of, and interest on deferred payments, during the last fiscal year, compared with the previous fiscal year.....	V
INDIAN TRUST FUNDS, increase in receipts from payments of interest and premiums, during the last fiscal year, compared with the previous fiscal year.....	III, V
INDIA RUBBER AND ITS MANUFACTURES, increase in imports of, during the last fiscal year, compared with the previous fiscal year.....	XXXV
INTEREST, INDIAN TRUST FUNDS, increase in payments of, during the last fiscal year, compared with the previous fiscal year.....	V
INTEREST, SALES OF INDIAN LANDS, decrease in receipts on account of, during the last fiscal year, compared with the previous fiscal year.....	V
INTEREST, PACIFIC RAILWAY COMPANIES:	
increase in receipts from repayments of, during the last fiscal year, compared with the previous fiscal year.....	III, V
actual and estimated receipts from repayments of, for the fiscal year ending June 30, 1883.....	VI
estimated receipts from repayments of, for the fiscal year ending June 30, 1884.....	VII
INTEREST, PUBLIC DEBT:	
decrease in expenditures on account of payments of, during the last fiscal year, compared with the previous fiscal year.....	III, V
actual and estimated expenditures on account of payments of, for the fiscal year ending June 30, 1883.....	VI
estimated expenditures on account of payments of, for the fiscal year ending June 30, 1884.....	VII
amount of reduction of, to November 1, 1882, by redemption and exchange of bonds.....	XI
INTERIOR DEPARTMENT, estimated expenditures on account of the, for the fiscal year ending June 30, 1884.....	VII
INTERNAL REVENUE:	
increase in receipts from, during the last fiscal year, compared with the previous fiscal year.....	III, V, XXXI, XXXI
amount of daily receipts from.....	XXIV
actual and estimated receipts from, for the fiscal year ending June 30, 1883.....	VI
estimated receipts from, for the fiscal year ending June 30, 1884.....	VII

	Page.
IRON AND ITS MANUFACTURES:	
amount of duties collected on imports of, during the last fiscal year	XXII
increase in imports of steel ingots, during the last fiscal year, compared with the previous fiscal year	XXXV
reduction of duty on, recommended	XXXII, XXXIII
JUSTICE, DEPARTMENT OF, estimated expenditures on account of the, for the fiscal year ending June 30, 1884	VII
LANDS, PUBLIC. (See Public lands.)	
LEGISLATIVE DEPARTMENT, estimated expenditures on account of the, for the fiscal year ending June 30, 1884	VII
LEGISLATION RECOMMENDED:	
customs suits; to authorize the Secretary of the Treasury to refer to the Court of Claims, in his discretion, disputed claims against the Government involving important questions	XXIII
general appraisers of merchandise; to authorize the appointment of three additional tariff; to reduce the, on sugar, molasses, wool, iron, steel, silk, cotton, &c.	XXIII, XXXIII
marine-hospital service; to establish a "snug harbor" for disabled seamen, and to provide for the physical examination of seamen before shipping	XLII
revenue-marine service; to provide for the construction of a new vessel for the southern coast, to replace one worn out and not adapted for the service.	XXXIX
to provide for the establishment of a retired list, and the extension of the pension laws to the	XXXIX
national banks; to repeal tax upon capital and deposits of	XIX
silver certificates; renewal of recommendation in last report to repeal the act requiring the issue of, and their early retirement from circulation	XIII
standard silver dollar; renewal of recommendation in last report, that the provisions of law for the coinage of a fixed amount of monthly be repealed, and that the Secretary of the Treasury be authorized to coin only so much as will be necessary to supply demand	XIII
LIFE-SAVING SERVICE:	
operations of the, during the last fiscal year	XXXIX, XL
establishing the new stations allowed by law	XL
number of stations in commission at the close of the last fiscal year	XXXIX
number of reported disasters to merchant vessels within the field of operations of the, number of persons on board such vessels, and proportions of life and property lost and saved during the last fiscal year	XXXIX, XL
the reduction in loss of life from marine disasters attributable to the	XL
present condition of better than ever before	XL
notwithstanding the increase in the number of disasters to vessels, during the last fiscal year, the loss of life was comparatively small	XXXIX, XL
LIGHT-HOUSE ESTABLISHMENT:	
expenditures on account of the, during the last fiscal year	III
actual and estimated expenditures on account of the, for the fiscal year ending June 30, 1883	VI
operations of the, during the last fiscal year	XL, XLI
buoys, lighted, successful results of experiments with	XLI
mineral oil will be substituted for lard oil as an illuminant in all except light-houses of the first order, by January 1, 1883	XLI
electric light, tests with, as an illuminant	XLI
LIQUORS, FERMENTED:	
increase in receipts from tax on, during the last fiscal year, compared with the previous fiscal year	XXIII, XXXI
a tax on, recommended to be retained	XXXI
MARINE-HOSPITAL SERVICE:	
receipts and expenditures on account of the, during the last fiscal year	XLII
increase in receipts from tax on seamen, during the last fiscal year, compared with the previous fiscal year	V
operations of the, during the last fiscal year	XLII, XLIII
number of patients received, treated, and rejected, during the last fiscal year	XLII, XLIII
examination of pilots for color-blindness, during the last fiscal year	XLII
statistics on hygiene of merchant vessels	XLII
hospitals generally in good condition	XLII
reduction of tax not favored	XLII
renewal of recommendations for the establishment of a "snug harbor" for disabled seamen, and for the physical examination of seamen before shipping	XLII
MELADA. (See Sugar, &c.)	
MERCHANDISE:	
exports and imports of, during the last fiscal year	XXXIV, XXXV
increase in value of imports of, during the last fiscal year, compared with the previous fiscal year	XXII, XXXV
excess of exports over imports of, during the last fiscal year, compared with the six preceding fiscal years	XXXIV
amount of duties collected on principal articles imported, during the last fiscal year ..	XXII
domestic, three-fourths of the exports of, the product of agriculture	XXXV
comparative value of exports and imports of, carried in American and foreign vessels, respectively, during the last fiscal year	XXXVI
MILITARY ESTABLISHMENT:	
expenditures on account of the, during the last fiscal year	III
actual and estimated expenditures on account of the, for the fiscal year ending June 30, 1883	VI
estimated expenditures on account of the, for the fiscal year ending June 30, 1884 ..	VII
MINOR COINS, value and denominations of, coined, during the last fiscal year	XV, XVI
MINTS, storage capacity of the, severely taxed	XII
MOLASSES:	
increase in imports of, during the last fiscal year, compared with the previous fiscal year	XXXV
reduction of duty on, recommended	XXXII, XXXIII

	Page.
MONETARY TRANSACTIONS OF THE GOVERNMENT, through whom conducted, during the last fiscal year	XXI
NATIONAL BANKS:	
increased number of, organized and in operation, during the last fiscal year, compared with previous fiscal years	XVII
located in every State and organized Territory in the country	XVII
number of whose corporate existence has or would have expired without action of stockholders	XVII, XVIII
number of whose corporate existence expires February 25, 1883	XVIII
increase in receipts from tax on circulation and deposits of, during the last fiscal year, compared with the previous fiscal year	III, V, XXXI
actual and estimated receipts from tax on circulation and deposits of, for the fiscal year ending June 30, 1883	VI
estimated receipts from tax on circulation and deposits of, for the fiscal year ending June 30, 1884	VII
amount of tax assessed upon, by the United States, for the fiscal year 1881	XIX
Federal taxation on circulation of, advisable to be stricken off	XXXI
increase of circulation of, for a series of years	XVIII
amount of public moneys deposited in, during the last fiscal year	XXI
amount of United States bonds held by, to secure circulation, during the last fiscal year, compared with the two preceding fiscal years	XIX
amount of United States bonds, payable at the pleasure of the Government, held by individual deposits in	XVIII
capital invested in	XVII, XIX
surplus capital of	XVII
loans made by	XVII
specie held by	XVII
repeal of tax upon capital and deposits of, recommended	XIX
remarks regarding "certifications" and "acceptances" of	XX, XXI
NATIONAL BANK DEPOSITARIES, suggestions to Congress regarding the treatment of deposits held by	XXVII, XXVIII
NATIONAL BANK NOTES:	
amount on deposit in the Treasury for the redemption of, and suggestions to Congress regarding treatment of	XXVII, XXVIII
increase in, since the day of resumption	XVIII
NATIONAL BOARD OF HEALTH:	
expenditures on account of the, during the last fiscal year	XLVI
amount required to continue the work on which engaged	XLVI
expires by limitation June 2, 1883	XLVI
NATIONAL CURRENCY. (See Currency, national.)	
NAVAL ESTABLISHMENT:	
decrease in expenditures on account of the, during the last fiscal year, compared with the previous fiscal year	III, VI
actual and estimated expenditures on account of the, for the fiscal year ending June 30, 1883	VI
estimated expenditures on account of the, for the fiscal year ending June 30, 1884	VII
NOTES, UNITED STATES, amount of received for final count and destruction, during the last fiscal year	XLVIII
ORDNANCE MATERIALS, &c., increase in receipts from sales of, during the last fiscal year, compared with the previous fiscal year	V
OREGON WAR DEBT, amount of surplus revenue applied to the redemption of the, during the last fiscal year	IV
PACIFIC RAILWAY COMPANIES:	
increase in receipts from repayments of interest by, during the last fiscal year, compared with the previous fiscal year	III, V
actual and estimated receipts from repayments of interest by, for the fiscal year ending June 30, 1883	VI
estimated receipts from repayments of interest by, for the fiscal year ending June 30, 1884	VII
sinking fund, decrease in receipts on account of, during the last fiscal year, compared with the previous fiscal year	III, V
actual and estimated receipts on account of, for the fiscal year ending June 30, 1883	VI
estimated receipts on account of, for the fiscal year ending June 30, 1884	VII
PASSENGERS, number of carried in steam-vessels, during the last fiscal year	XLIV
PENSIONS:	
increase in expenditures on account of payments of, during the last fiscal year, compared with the previous fiscal year	III, V, XXIX
estimated expenditures on account of payments of, for the fiscal year ending June 30, 1884	VII
number of claims for, filed to June 30, 1882, number admitted and rejected, respectively, since that date, and number now pending	XXIX
PETROLEUM, increase in exports of, during the last fiscal year, compared with the previous fiscal year	XXXV
PLEURO-PNEUMONIA AMONG NEAT CATTLE:	
a malignant contagious disease of foreign origin, and where found in the United States	XXXVI, XXXVII
spread of, in the United States, would be calamitous	XXXVI, XXXVII
regulations established to prevent its being brought into the country from abroad	XXXVII
POTATOES, increase in imports of, during the last fiscal year, compared with the previous fiscal year	XXXV
PROFITS ON COINAGE. (See Coinage, &c.)	
PROPERTY. (See Government property.)	
PROVISIONS, decrease in exports of, during the last fiscal year, compared with the previous fiscal year	XXXIV, XXXV
PUBLIC BUILDINGS:	
expenditures on account of, during the last fiscal year	III
actual and estimated expenditures on account of, for the fiscal year ending June 30, 1883	VI
work done under appropriations for, during the last fiscal year	XLVIII, XLIX

	Page.
PUBLIC DEBT:	
decrease in expenditures on account of payments of interest on the, during the last fiscal year, compared with the previous fiscal year	III, V
actual and estimated expenditures on account of payments of interest on the, for the fiscal year ending June 30, 1883	VIV
estimated expenditures on account of payments of interest on the, for the fiscal year ending June 30, 1884	VII
amount of the, on November 1, 1882	XIX, XX
two principal classes of the	XXV, XXVI
changes in the, during the last fiscal year	IX, X
prepayment of interest on the, sanctioned by law	XXVI, XXVII
now redeemable, could be paid before June 30, 1886	XXX
were it all redeemable, could be paid in 1894, at present estimated increase of revenue	XXX
PUBLIC LANDS:	
increase in receipts from sales and surveys of, during the last fiscal year	III, V
actual and estimated receipts from sales and surveys of, for the fiscal year ending June 30, 1883	VI
estimated receipts from sales and surveys of, for the fiscal year ending June 30, 1884	VII
PUBLIC MONIES:	
amount of receipts of, and where deposited, during the last fiscal year	XXI
collected, held, and disbursed by public officers, without loss to the Government, during the last fiscal year	XXI
monetary transactions of the Government, through whom conducted	XXI
estimated surplus of, for the fiscal year ending June 30, 1883	XXIX
PUBLIC WORKS, estimated expenditures on account of, for the fiscal year ending June 30, 1884	VII
RECEIPTS:	
ordinary, itemized, from all sources, during the last fiscal year	III, XXI, XXIV
where deposited, and how disbursed	XXI
items which show an increase and a decrease in, respectively, during the last fiscal year, compared with the previous fiscal year	V
actual and estimated, itemized, for the fiscal year ending June 30, 1883	VI
estimated, itemized, for the fiscal year ending June 30, 1884	VII
expected to be largely in excess of expenditures, during the next fiscal year	XXIV
on account of customs-revenue, during the last fiscal year	III, XXIV
by years, from 1877 to 1882	XXII
must be paid into the Treasury, and cannot be placed in national bank depositories	XXVII, XXVIII
internal revenue, during the last fiscal year	III, XXIV
marine-hospital service, during the last fiscal year	XLII
steamboat-inspection service, during the last fiscal year	XLIII, XLIV
REDEEMED SECURITIES, count, examination, and destruction of, during the last fiscal year	XLVIII
REDEMPTION OF UNITED STATES BONDS. (See Bonds, United States.)	
REFUNDING CERTIFICATES, amount of outstanding at date of last report, amount converted into 4 per cent. bonds during the last fiscal year, and amount still outstanding	XIV, XXX
REFUNDING OF DUTIES (customs, internal revenue, lands, &c.), estimated expenditures on account of, for the fiscal year ending June 30, 1884	VII
REVENUES:	
receipts from, itemized, during the last fiscal year	III
actual and estimated, itemized, for the fiscal year ending June 30, 1883	VI
estimated, itemized, for the fiscal year ending June 30, 1884	VII
expenditures, itemized, on account of collecting the, during the last fiscal year	III
actual and estimated, itemized, on account of collecting the, for the fiscal year ending June 30, 1883	VI
estimated, itemized, on account of collecting the, for the fiscal year ending June 30, 1884	VII
REVENUE, SURPLUS:	
amount of, and how applied, during the last fiscal year	IV, XXXII
estimated amount of, for the fiscal year ending June 30, 1883	XXIX
for the fiscal year ending June 30, 1884	VII, VIII
for the ensuing five years	XXX
difficulties of a grave character presented by a superabundance of	XXX
payment of the public debt the only lawful mode of disbursing the	XXV
modes suggested for freeing the Treasury of	XXVIII
REVENUES, DISTRICT OF COLUMBIA. (See District of Columbia.)	
REVENUE, CUSTOMS. (See Customs revenue.)	
REVENUE, INTERNAL. (See Internal revenue.)	
REVENUE-MARINE SERVICE:	
expenditures on account of the, during the last fiscal year	XXXVIII
operations of the, during the last fiscal year	XXXVIII, XXXIX
number of vessels, officers, and men connected with the, at the close of the last fiscal year	XXXVIII
cruises of the steamer Corwin in Alaskan waters	XXXVIII
services rendered by the steamer McLane, at Galveston, during the yellow-fever epidemic	XXXVIII
co-operation of the, with the light-house, life-saving, and marine-hospital services, during the last fiscal year	XXXVIII
establishment of a retired list, and the extension of the pension laws to the, recommended	XXXIX
recommended that authority be granted to construct a new vessel for the southern coast, to replace one worn out and not adapted for the service	XXXIX
RIVER IMPROVEMENTS. (See Military establishment.)	
SALES OF GOVERNMENT PROPERTY. (See Government property.)	
SALES OF PUBLIC LANDS. (See Public lands.)	
SAVINGS BANKS. (See Banks, savings.)	
SILK AND ITS MANUFACTURES:	
amount of duties collected on imports of, during the last fiscal year	XXII

	Page.
SILK AND ITS MANUFACTURES—Continued.	
increase in imports of, during the last fiscal year, compared with the previous fiscal year.....	XXXV
reduction of tax on, recommended.....	XXXII, XXXIII
SILVER, STANDARD:	
amount of made into bars, during the last fiscal year.....	XVI
purchased for coinage, during the last fiscal year, and cost of same.....	XVI
average New York and London prices for, during the last fiscal year.....	XVI
SILVER BULLION:	
imports and exports of, during the last fiscal year.....	XV
amount of held for coinage in the mints and assay offices, on November 1, 1882.....	XVII
SILVER CERTIFICATES:	
increase in amount of outstanding, on November 1, 1882, compared with the same date of the previous year.....	XII
objections to their issue.....	XII, XIII
retirement of from circulation, and repeal of the act requiring the issue of, recommended.....	XIII
SILVER COIN:	
amount of in the public vaults, November 1, 1882.....	XII
increase in, since the day of resumption.....	XVIII
mutilated, amount of purchased and melted for recoinage, during the last fiscal year..	XVI
American, imports and exports of, during the last fiscal year.....	XV
increase by coinage and imports of, during the last fiscal year and the first quarter of the present fiscal year.....	XVII
estimated amount of in circulation in the country, at the end of the last fiscal year.....	XVI
foreign, imports and exports of, during the last fiscal year.....	XV
SILVER COIN, FRACTIONAL:	
amount of coined, during the last fiscal year.....	XV, XVI
profits on coinage of, during the last fiscal year.....	XVI
SILVER DOLLAR:	
amount of coined, during the last fiscal year.....	XVI
and in the Treasury November 1, 1882.....	XI
in the New York and San Francisco vaults, respectively, and remarks thereon.....	XI, XII
remaining in the vaults of the mints, at the end of the last fiscal year.....	XVI
profits on coinage of, during the last fiscal year.....	XVI
distributed by the mints, during the last fiscal year.....	XVI
supply of greater than the demand for.....	XI
no increased demand for expected.....	XII
explanation of present seeming increased demand for.....	XIII
reference to last year's report for a full discussion of subject of.....	XIII
repeal of the law requiring the coinage of a fixed amount of, monthly, recommended...	XIII
SINKING-FUND:	
estimated amount due the.....	VI
expenditures on account of the, for the fiscal year ending June 30, 1884.....	VII
surplus revenue, amount of applied to the, during the last fiscal year.....	IV
bonds purchased for the.....	XXVI
requirements of the, fully met, during the last fiscal year.....	IV
explanatory statement regarding payments on account of the.....	IV, V
SINKING-FUND, DISTRICT OF COLUMBIA, results of management of the, since 1878.....	XIX
SINKING-FUND, PACIFIC RAILWAY COMPANIES:	
decrease in receipts on account of the, during the last fiscal year, compared with the previous fiscal year.....	III, V
actual and estimated receipts on account of the, for the fiscal year ending June 30, 1883.....	VI
estimated receipts on account of the, for the fiscal year ending June 30, 1884.....	VII
SPECIE:	
exports and imports of, during the last fiscal year.....	XXXIV, XXXV
excess of exports over imports of, during the last fiscal year.....	XXXV
SPIRITS, DISTILLED:	
increase in receipts from tax on, during the last fiscal year, compared with the previous fiscal year.....	XXII, XXIII, XXXI
may well bear any rate of duty deemed necessary for the revenue.....	XXXIII
a tax on, recommended to be retained.....	XXXI
STAMPS, INTERNAL-REVENUE, receipts from, during the last fiscal year.....	XXIII
STANDARD SILVER DOLLAR. (See Silver dollar.)	
STEAMBOAT-INSPECTION SERVICE:	
operations of the, during the last fiscal year.....	XLIII, XLIV
receipts and expenditures on account of the, during the last fiscal year.....	XLIII
excess of receipts over expenditures, during the last fiscal year.....	XLIII
increase in receipts from inspection of vessels, during the last fiscal year, compared with the previous fiscal year.....	XLIII
decrease in receipts from officers' licenses, during the last fiscal year, compared with the previous fiscal year, and cause of.....	XLIII, XLIV
amount of accumulated funds standing to the credit of the.....	XLIV
steady increase of receipts from fees of the, for several years past.....	XLIV
number and tonnage of vessels inspected and officers licensed, during the last fiscal year.....	XLIII
estimated number of passengers carried by steam-vessels, during the last fiscal year...	XLIV
number and nature of accidents to vessels, and lives lost, during the last fiscal year...	XLIV
STEEL. (See Iron and its manufactures.)	
SUGAR, &c.:	
amount of duties collected on imports of, during the last fiscal year.....	XXII
amount of duty derived from, the largest of any class under the customs tariff.....	XXXIII
increase in imports of, during the last fiscal year, compared with the previous fiscal year.....	XXXV
a necessary of life.....	XXXIII

	Page.
SUGAR, &c.—Continued.	
reduction of duty on, recommended	XXXII, XXXIII
Dutch standard of color, the purpose of Congress in adopting the, defeated	XXII, XXIII
attention of Congress called to the importance of providing for a just classification of ..	XXII
amount of produced in the country	XXXIII
SUITS, CUSTOMS-REVENUE, the importance of a new tribunal for their trial again presented to Congress	XXIII
SURPLUS REVENUE. (See Revenue, surplus.)	
SURVEYS OF PUBLIC LANDS. (See Public lands.)	
TARIFF, THE, a careful revision of, recommended	XXXIII
TAX, DIRECT, increase in receipts from, during the last fiscal year, compared with the previous fiscal year	V
TAXATION, reduction of, recommended, and reasons for fully stated	XXIII, XXIV, XXV
	XXVI, XXVII, XXVIII, XXIX, XXX, XXXI, XXXII, XXXIII
TOBACCO, DOMESTIC:	
increase in receipts from tax on, during the last fiscal year, compared with the previous fiscal year	XXIII, XXXI
a tax on recommended to be retained	XXII
TONNAGE OF AMERICAN MERCHANT VESSELS, amount of, at the close of the last fiscal year ..	XXXV
TREASURY DEPARTMENT:	
no deficiencies in appropriations placed at the disposal of the	XLIX
estimated expenditures on account of the, for the fiscal year ending June 30, 1884	VII
TRUST COMPANIES, amount of United States bonds held by	XIX, XX
TRUST-FUND BONDS, exchanged into 3 per cent. bonds, and reason for	XIV
UNITED STATES NOTES, amount of received for final count and destruction, during the last fiscal year	XLVIII
VESSELS, MERCHANT, OF THE UNITED STATES:	
number and tonnage of, at the close of the last fiscal year	XXXV
number and tonnage of, inspected, and officers licensed, during the last fiscal year	XLIII
number and tonnage of, built during the last fiscal year	XXXVI
number and tonnage of, enrolled and licensed for and engaged in the coasting trade and fisheries, during the last fiscal year, compared with the previous fiscal year	XXXV
number and tonnage of, registered for and engaged in the foreign trade, during the last fiscal year, compared with the previous fiscal year	XXXV, XXXVI
increased number of documented, during the last fiscal year, compared with the previous fiscal year	XXXVI
VESSELS, MERCHANT, FOREIGN, decreased number and tonnage of, entered at ports of the United States, during the last fiscal year, compared with the previous fiscal year	XXXVI
VESSELS, NAVAL. (See Naval establishment.)	
WAR DEPARTMENT:	
increased expenditures on account of the, during the last fiscal year, compared with the previous fiscal year	V
estimated expenditures on account of the, for the fiscal year ending June 30, 1884	VII
WINES, may well bear any rate of duty deemed necessary for the revenue	XXXVII
WOOL AND ITS MANUFACTURES:	
amount of duties collected on imports of, during the last fiscal year	XXXI
increased imports of, during the last fiscal year, compared with the previous fiscal year	XXXV
reduction of duty on, recommended	XXXII, XXXIII

TABLES ACCOMPANYING THE REPORT.

TABLE A.—Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1882	3
TABLE B.—Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1882	4
TABLE C.—Statement of the issue and redemption of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1882	6
TABLE D.—Statement of the net receipts and disbursements (by warrants) for the quarter ended September 30, 1882	7
TABLE E.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1882, inclusive	8
TABLE F.—Analysis of the principal of the public debt of the United States from July 1, 1856, to July 1, 1882	10
TABLE G.—Statement of the receipts of the United States from March 4, 1789, to June 30, 1882, by calendar years to 1843, and by fiscal years (ended June 30) from that time	12
TABLE H.—Statement of the expenditures of the United States from March 4, 1789, to June 30, 1882, by calendar years to 1843, and by fiscal years (ended June 30) from that time	16
TABLE I.—Statement showing the condition of the sinking fund from its institution in May, 1869, to and including June 30, 1882	20
TABLE K.—Statement showing the annual appropriations made by Congress for each fiscal year from 1874 to 1882, inclusive, together with the coin value of such appropriations computed upon the average price of gold for each year in question	25
TABLE L.—Statement showing the purchase of bonds on account of the sinking fund during each fiscal year from its institution in May, 1869, to and including June 30, 1882	26
TABLE M.—Statement showing the outstanding principal of the public debt of the United States, June 30, 1882	30
TABLE N.—Statement of 30-year six per cent. bonds (interest payable January and July) issued to the several Pacific Railway Companies under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359)	38
TABLE O.—Statement showing the amount of notes, silver certificates, and fractional silver coin outstanding at the close of each fiscal year from 1860 to 1882, inclusive	42
TABLE P.—Statement of United States bonds and other obligations received and issued by the office of the Secretary of the Treasury from July 1, 1880, to October 31, 1882	43
TABLE Q.—Returns, by judgments, of the United States Court of Claims, of proceeds of property seized as captured or abandoned, under the act of March 12, 1863, paid from July 1, 1880, to June 30, 1882	44

	Page.
TABLE R.—Receipts and disbursements of United States assistant treasurers during the fiscal year ended June 30, 1882	44
TABLE S.—Statement of United States securities mutilated in printing received by the office of the Secretary of the Treasury, for final count, examination, and destruction, during the fiscal year ended June 30, 1882	48
TABLE T.—Statement of distinctive paper (silk-threaded fiber) received and delivered by the office of the Secretary of the Treasurer, from September 9, 1879, to October 31, 1882	48
TABLE U.—Statement of redeemed United States securities received by the office of the Secretary of the Treasury, for final count, examination, and destruction, during the fiscal year ended June 30, 1882	49

APPENDIX.

Report on the silver-profit fund	51
----------------------------------	----

II.—REPORTS OF TREASURY OFFICERS.

Commissioner of Internal Revenue	67-130
ALCOHOL:	
decrease (7,369,712 gallons) from previous year in quantity of, exported	111
decrease (7,787,298 gallons) from previous year in production of	106
decrease (55,460 gallons) from previous year in quantity of, remaining in warehouse at close of year	114
decrease (373,715 gallons) from previous year in quantity of, withdrawn tax-paid	112
estimated quantities of, that would be used in the arts and manufactures in each collection district if there were no tax thereon	120-122
estimated quantities of, that would be used in the arts and manufactures, in each collection district if the tax were 50 cents per gallon	120-122
kinds of manufacturers, artists, &c., who used alcohol in the arts and manufactures during the year ended April 1, 1882, in each collection district	120-122
lost by casualty, theft, &c., during the year, quantity of (10,557 gallons)	110
used in the arts and manufactures, statement of how prepared	120
used in the arts and manufactures, during the year ended April 1, 1882, quantities of, by collection districts	120-122
ASSESSMENTS:	
amount of, during the year by States and Territories	130
amount of, in each class and in all classes for fiscal years 1881 and 1882 compared	128
less in 1882 than in 1881 in certain classes named	128, 129
reasons for increase or decrease in the amount of, in several classes named during the year	129, 130
BANKS AND BANKERS EXCLUSIVE OF NATIONAL BANKS AND SAVINGS BANKS:	
average capital of, for twelve months ended May 31, 1878, 1879, 1880, and 1881	127
average capital of, for twelve months ended May 31, 1882, by States and Territories	125, 127
average capital of, invested in United States bonds for years ended May 31, 1878, 1879, 1880, 1881, and 1882	128
average deposits of, for twelve months ended May 31, 1878, 1879, 1880, and 1881	127
average deposits of, for twelve months ended May 31, 1882, by States and Territories	125-127
average taxable capital of, for twelve months ended May 31, 1882, by States and Territories	125
tax assessed on capital of, for twelve months ended May 31, 1882, by States and Territories	127
tax assessed on deposits of, for twelve months ended May 31, 1882, by States and Territories	127
BANKS AND BANKERS EXCLUSIVE OF NATIONAL BANKS, BUT INCLUDING SAVINGS BANKS:	
aggregate average capital and deposits of, invested in United States bonds for years ended May 31, 1878, 1879, 1880, 1881, and 1882	128
aggregate average capital and deposits of, for years ended May 31, 1878, 1879, 1880, 1881, and 1882	127
average capital of, for twelve months ended May 31, 1882, by States and Territories	126
average deposits of, for twelve months ended May 31, 1882, by States and Territories	126
average taxable capital of, for twelve months ended May 31, 1882, by States and Territories	126
average taxable deposits of, for twelve months ended May 31, 1882, by States and Territories	126
receipts from each source relating to, during last two fiscal years compared	73
receipts from each source relating to, during first four months of fiscal years 1882 and 1883 compared	75
tax assessed on capital and deposits of, for twelve months ended May 31, 1882, by States and Territories	127
BANKS, SAVINGS:	
aggregate of average deposits of, for twelve months ended May 31, 1882	125, 127
average deposits of, invested in United States bonds for years ended May 31, 1878, 1879, 1880, 1881, and 1882	128
average deposits of, for years ended May 31, 1878, 1879, 1880, and 1881	127
average deposits of, for twelve months ended May 31, 1882, by States and Territories	125
average taxable deposits of, for the year ended May 31, 1882, by States and Territories	125
tax assessed on deposits of, for twelve months ended May 31, 1882, by States and Territories	127
BANKS, SAVINGS, CAPITAL AND DEPOSITS OF, AND CAPITAL OF BANKS AND BANKERS OTHER THAN NATIONAL BANKS INVESTED IN UNITED STATES BONDS:	
amount of, for years ended May 31, 1878, 1879, 1880, 1881, and 1882	128
BANKS, SAVINGS, HAVING A CAPITAL STOCK:	
aggregate of average capital of, for twelve months ended May 31, 1882	125, 127
average capital of, for twelve months ended May 31, 1882, by States and Territories	125
average capital of, invested in United States bonds for years ended May 31, 1878, 1879, 1880, 1881, and 1882	128

Commissioner of Internal Revenue—Continued.

BANKS, SAVINGS, HAVING A CAPITAL STOCK—Continued.	
average taxable capital of, for twelve months ended May 31, 1882, by States and Territories.....	125
average capital of, for years ended May 31, 1878, 1879, 1880, and 1881	127
tax assessed on capital of, for twelve months ended May 31, 1882, by States and Territories.....	127
BONDS APPROVED BY COLLECTORS DURING PAST SIX YEARS:	
statistics relating to.....	78
BOURBON WHISKY:	
decrease (4,056,948 gallons) from previous year in production of.....	106
increase (19,833 gallons) over previous year in quantities of, exported	111
increase (19,435,406 gallons) over previous year in quantity of, remaining in warehouse at close of year	114
increase (897,088 gallons) over previous year in quantities of, withdrawn tax-paid.....	111
lost by casualty during the year, quantity of (145,239 gallons)	110
BREWERIES:	
number of, by States and Territories.....	123
CATTLE FED AT REGISTERED GRAIN DISTILLERIES:	
aggregate increase of, in weight, by collection districts	115
aggregate increase of, in weight, by States and Territories.....	116
average increase of, in weight, by collection districts.....	115
average increase of, in weight, by States and Territories.....	116
number of, by collection districts.....	115
number of, by States and Territories.....	116
CIGARETTES:	
bonds given for exportation of, unaccounted for June 30, 1882, date of.....	99
exported and during the year accounted for, number of (63,298,000)	98
exported and unaccounted for July 1, 1881, number of (4,153,000).....	98
exported and unaccounted for June 30, 1882, number of (4,856,500).....	98
number of, exported in 1882, 70 per cent. greater than in 1881.....	98
number of, on which tax was paid during last two fiscal years, compared	74
number of, removed for export 26,338,440 greater during fiscal year 1882 than during 1881.....	98
production of, during the year 50,670,403 greater than during 1881	96
receipts from, during fiscal years 1881 and 1882, compared	73
removed for exportation during the year, number of (64,001,500)	98
CIGARS:	
bonds given for exportation of, unaccounted for June 30, 1882, date of.....	99
exported and during the year accounted for, number of (3,290,895).....	98
exported and unaccounted for June 30, 1882, number of (242,550).....	98
imported during the year, weighed 802,872 pounds, of which 71,295 were exported.....	97
imported during the year, withdrawn for consumption weighed 731,577 pounds, estimated to be equivalent in number to 54,190,889 cigars	97
imported, withdrawn for consumption during last two fiscal years, compared.....	97
number of, on which tax was paid during last two fiscal years compared.....	74
number of, removed for export during fiscal year 1882, 725,920 greater than during fiscal year 1881.....	98
production of, during the year 321,897,758 greater than during 1881.....	96
receipts from, during last two fiscal years compared.....	73
removed for export and unaccounted for July 1, 1881, number of (81,450).....	98
removed for export during the year, number of (3,451,995).....	98
CIGARS AND CIGARETTES:	
annual receipts from, during each of last ten years.....	100
average number of, on which tax was paid during each of last ten years.....	100
average annual receipts from, during each of last ten years.....	100
exported and accounted for, during the year, number of (66,538,895).....	98
number of, on which tax was paid during each of last ten years.....	100
production of, during fiscal year 1882 (3,662,973,076).....	96
production of, during fiscal year 1882, 372,568,161 greater than production in 1881.....	96
receipts from, during the year (\$19,218,422.47)	95
receipts from, during the year \$2,129,716.47 greater than in 1881.....	95, 96
removed for export and unaccounted for July 1, 1881, number of (4,234,450).....	98
removed for export and unaccounted for June 30, 1882, number of (5,099,050).....	98
removed for export during the year, number of (67,453,495).....	98
statement relating to production of, during calendar year 1881 by States and Territories.....	104
two causes for large increase since 1878 over average of last ten years in number of, on which taxes have been paid.....	100
CIGARS, MANUFACTURERS OF:	
distribution of, among the States and Territories.....	93, 94
number of, during special-tax year ended April 30, 1882 (13,994).....	94
CLERKS, MESSENGERS, AND JANITORS IN THE SEVERAL COLLECTION DISTRICTS:	
number of (199).....	87
schedule of salaries of	87
COLLECTORS:	
basis of recommendation of salaries of, for current fiscal year.....	85
names of, for 1882.....	75-77
number of (126).....	86
scale of salaries of	85
schedule of salaries of	86
COLLECTORS, DEPUTY:	
Davis and Brayton killed by illicit distillers.....	81
number of (976)	87
schedule of salaries of	87
COLLECTOR, DEPUTY, JAMES M. DAVIS:	
circumstances attending assassination of.....	80
murder of, in March, 1882, near McMinnville, Tennessee.....	80
no evidence yet obtained by which to arrest assassins of.....	80

Commissioner of Internal Revenue—Continued.

	Page.
COLLECTOR, DEPUTY, JAS. M. DAVIS—Continued.	
one of the bravest and most efficient officers engaged in suppression of illicit distilling.....	80
place where assassinated.....	80
COLLECTION DISTRICTS:	
aggregate receipts from, during the year.....	75-77
names of, from which spirits were withdrawn for export during fiscal year 1881.....	110
names of, from which spirits were withdrawn for export during fiscal year 1882.....	111
COLLECTORS' OFFICES:	
examination of.....	86
COMMISSIONER:	
report of, for fiscal year 1882 submitted.....	69
COMMISSIONER'S OFFICE:	
aggregate of force in, recommended for the fiscal year 1884 (243).....	90
condition of.....	87
miscellaneous expenses of.....	83
officers and clerks thanked for their diligence and faithfulness to duty.....	87
schedule of force in, recommended for the fiscal year 1884.....	90
work performed by the several divisions in, during the year.....	88, 89
COMPROMISE OFFERS received and accepted.....	85, 86
DEALERS IN LEAF-TOBACCO:	
distribution of, among the States and Territories.....	93, 94
number of, in special-tax year ended April 30, 1882 (3,039).....	94
DEALERS IN LEAF-TOBACCO, NOT OVER 25,000 POUNDS:	
distribution of, among the States and Territories.....	93, 94
number of, in special-tax year ended April 30, 1882 (1,235).....	94
DEALERS IN LEAF-TOBACCO, RETAIL:	
distribution of, among the States and Territories.....	93, 94
number of, in special-tax year ended April 30, 1882 (10).....	94
DEALERS IN MANUFACTURED TOBACCO:	
distribution of, among the States and Territories.....	93, 94
number of, in special-tax year ended April 30, 1882 (304,692).....	94
DEALERS, RETAIL LIQUOR:	
distribution of, among the States and Territories.....	93, 94
number of, in special-tax year ended April 30, 1882 (168,770).....	94
DEALERS, WHOLESALE LIQUOR:	
distribution of, among the States and Territories.....	93, 94
number of, in special-tax year ended April 30, 1882 (4,241).....	94
DISTILLATION OF SPIRITS, ILLICIT:	
statistics relating to operations for suppression of.....	81
DISTILLERIES:	
distribution of, among the States and Territories.....	117
number of, operated during the year (5,022).....	117
number of, registered during the year (5,235).....	117
DISTILLERIES, FRUIT:	
number of, operated during the year (4,081).....	117
number of, registered during the year (4,081).....	117
DISTILLERIES, GRAIN:	
number of, operated during the year (934).....	117
number of, registered during the year (1,147).....	117
DISTILLERIES, MOLASSES:	
number of, operated during the year (7).....	117
number of, registered during the year (7).....	117
DISTILLERS, GRAIN:	
effect of recent arrangement made by, to reduce producing capacity of their distilleries.....	79
saving effected by extension of bonded period for relief of.....	80
DISTILLERY WAREHOUSES:	
table showing operations at, during the year.....	108
DRAWBACK:	
allowed on spirits, tobacco, cigars, fermented liquors, stills, and proprietary articles during the last two fiscal years, amount of.....	124
FERMENTED LIQUORS:	
aggregate number of brewers engaged in production of, during the special-tax year ended April 30, 1882 (2,371).....	94
distribution of brewers among the States and Territories.....	93, 94
distribution of dealers in, among the States and Territories.....	93, 94
number of retail dealers in, during special-tax year ended April 30, 1882 (8,006).....	94
number of wholesale dealers in, during special-tax year ended April 30, 1882 (2,186).....	94
quantities of, on which tax was paid during the last two fiscal years compared.....	74
receipts from each source and aggregate receipts from all sources relating to, for last two fiscal years compared.....	73
FRAUDS UPON THE REVENUE:	
accounts of expenditures for discovery of, and punishment for, are filed in Register's Office, are rendered monthly, and pass through all accounting offices of the Treasury Department.....	85
expenditures for discovery of, and punishment for, by collectors.....	84
similar expenditures by revenue agents.....	84
expenditures under circular No. 99.....	84
miscellaneous expenditures under appropriation.....	84
rewards under circular of March 10, 1875.....	84
statement of expenditures from appropriation for discovery of, and punishment for, submitted.....	84
Taylor Love killed November 2, 1881, and Lee Turner in March, 1882, for giving information to internal-revenue officers respecting illicit stills and illicit spirits seized.....	81
total expenditures under appropriation (\$82,015.95).....	84

Commissioner of Internal Revenue—Continued.

GAUGERS:	
fees of, not to exceed \$5 per day.....	87
number of (867).....	87
GIN:	
increase (4,554 gallons) over previous year in quantity of, remaining in warehouse at close of the year.....	114
increase (19,538 gallons) over previous year in production of.....	106
increase (66,607 gallons) over previous year in quantity of, withdrawn tax-paid.....	112
GRAPE BRANDY:	
exported and accounted for during the year, quantity of.....	122
increase of, by regauge during the year, quantity of.....	122
in warehouse July 1, 1881, and June 30, 1882, quantities of.....	122, 123.
loss of, by regauge, during the year, quantity of.....	123
produced and bonded during the last two fiscal years, quantities of, compared.....	123
produced and bonded during the year, quantities of.....	122
removed for export and unaccounted for July 1, 1881, and June 30, 1882, quantities of.....	122, 123
removed tax-paid during the year, quantities of.....	123
transferred from one district to another during the year, quantities of.....	122, 123
withdrawn tax-paid during the last two fiscal years, quantities of, compared.....	123
GLUCOSE:	
samples of, being examined by Academy of Sciences, to test its saccharine qualities and healthfulness.....	83
HIGH WINES:	
decrease (3,401,202 gallons) from previous year in production of.....	106
decrease (3,224,977 gallons) from previous year in quantity of, withdrawn tax-paid.....	112
increase (395 gallons) over previous year in quantity of, exported.....	111
increase (25,289 gallons) over previous year in quantity of, remaining in warehouse at close of year.....	114
HOGS FED AT REGISTERED GRAIN DISTILLERIES:	
aggregate increase of, in weight, by collection districts.....	115
aggregate increase of, in weight, by States and Territories.....	116
average increase of, in weight, by collection districts.....	115
average increase of, in weight, by States and Territories.....	116
number of, by collection districts.....	115
number of, by States and Territories.....	116
INTERNAL REVENUE:	
aggregate receipts of, for first four months of fiscal years 1881 and 1882 compared.....	75
aggregate receipts of, for fiscal years 1879, 1880, 1881, and 1882.....	69
amount of, collected and accounted for, during last six fiscal years (\$748,834,071.02).....	77
amount of, collected and reported to Commissioner, by the several collectors during the year.....	75-77
cost of collecting during past six years (about \$27,087,300).....	77
cost of collecting during the year, detailed statement of.....	77
estimated expenses of collecting, for fiscal year 1884.....	85
estimate of aggregate receipts of, for current fiscal year under present laws (\$145,000,000) no loss of, in collections or disbursements during past six fiscal years.....	70
percentage cost of collecting during past six years (about 3.6).....	77
percentage cost of collecting during the year less than 3½ per cent.....	77
receipts of, from the several objects of taxation during the first four months of the fiscal years 1882 and 1883 compared.....	74, 75
receipts of, from the several objects of taxation during the last two fiscal years compared.....	73
LAW, INTERNAL REVENUE:	
present favorable condition of things as respects obedience to, how brought about and how to be maintained.....	80
supremacy of, for collecting internal revenue, established in all parts of the country.....	80
LEAKAGE OF SPIRITS IN WAREHOUSE AUTHORIZED BY SECTION 17, ACT OF MAY 28, 1880:	
actual losses in heated warehouses during each of first five periods named in the law about the same as in cold warehouses.....	109
actual quantity lost under ordinary conditions oftener less than maximum allowance than greater.....	109
allowances for, compared with actual losses in cold warehouses in each of the fourteen periods named in the law.....	109
allowances for, compared with actual losses in heated warehouses during each of last nine periods named in law.....	109
losses in cold warehouses uniformly less than maximum allowances.....	109
losses in heated warehouses sometimes greater than maximum allowances.....	109
question as to the adequacy or excessiveness of, raised in considering H. R. bill 5656, Forty-first Congress, first session.....	108, 109
question determined by examination of gaugers' reports.....	109
LEGISLATION RECOMMENDED:	
appropriation for payment of drawback on stills allowed during last three years.....	124
appropriating \$299,190 for salaries of officers, clerks, and employes in the office of Commissioner for the fiscal year 1884.....	90
authorizing suitable pensions for widows and orphans of officers killed and persons disabled in the service.....	80
authorizing the exportation of tobacco, snuff, and cigars by railroad and other land conveyances.....	98
extending the bonded period to relieve distillers who have large stocks of whisky on hand.....	80
fixing by law the salaries of district attorneys and marshals, and authorizing Attorney-General to fix salaries and traveling expenses of deputy marshals.....	82
fixing term of office of collectors at four years, with provision that they shall not be removed except for cause.....	82
providing for drawback on worms exported.....	124
repealing part of section 17, act of March 1, 1879, which prohibits redemption of stamps unless presented within three years after purchase from government.....	82

Commissioner of Internal Revenue—Continued.**LEGISLATION RECOMMENDED—Continued.**

repealing section 5, act of March 1, 1879, providing for manufacture of vinegar by the alcoholic-vaporizing process, or requiring the supervision of storekeeper at each vinegar factory, with additional provisions benefiting manufacturer under suitable safeguards.....

83

MANUFACTURERS OF TOBACCO:

distribution of, among the States and Territories.....

93, 94

number of, in special-tax year ended April 30, 1882 (870).....

94

MANUFACTURING WAREHOUSES:

alcohol withdrawn for transfer to, during the year, quantity of (163,556 gallons).....

112

pure, neutral, or cologne spirits withdrawn for transfer to, during the year, quantity of (49,766 gallons).....

112

quantity of all kinds of spirits withdrawn for transfer to, during fiscal years 1881 and 1882 compared.....

112

quantity of all kinds of spirits withdrawn for transfer to, during fiscal year 1882 (213,322 gallons).....

112

MARSHALS, UNITED STATES:

thanks of the office due to, for their hearty co-operation in enforcing the laws.....

79

MATCH STAMPS:

face value of, sold to match manufacturers during each of last seven years.....

91

MISCELLANEOUS SOURCES OF REVENUE:

receipts from each source relating to, during fiscal years 1881 and 1882 compared.....

73

ORDNANCE IN THE HANDS OF COLLECTORS AND REVENUE AGENTS:

description of.....

82

number of pieces of.....

82

PARAGRAPH IN REPORTS FOR 1880 AND 1881 IN RELATION TO EXPORTATION OF TOBACCO, SNUFF, AND CIGARS BY CARS AND OTHER LAND CONVEYANCES:

attention called to.....

98

recommendation therein renewed.....

98

PEDDLERS OF TOBACCO:

distribution of, among the States and Territories.....

93, 94

number of, in special-tax year ended April 30, 1882 (1,315).....

94

PROPRIETARY ARTICLES IN BOND:

amount of tax on, accounted for as exported during the year (\$376,446.34).....

124

amount of tax on, bonded during the year (\$377,269.54).....

124

amount of tax on, unaccounted for June 30, 1881 (\$2,723.52).....

124

amount of tax on, unaccounted for June 30, 1882 (\$3,546.72).....

124

amount of tax on, withdrawn for export during the year (\$379,993.06).....

124

RECTIFIERS:

distribution of, among the States and Territories.....

93, 94

number of, during special-tax year ended April 30, 1882 (1,328).....

94

REVENUE AGENTS:

distribution of.....

89

number of, employed during the year (35).....

89

salaries and expenses of, during the year.....

89

work performed by, during the year.....

89

RUM:

decrease (414,422 gallons) from previous year in production of.....

106

decrease (15,232 gallons) from previous year in quantity of, withdrawn tax-paid.....

112

decrease (316,043 gallons) from previous year in quantity of, exported.....

111

increase (19,594 gallons) over previous year in quantity of, remaining in warehouse at close of year.....

114

RYE WHISKY:

decrease (647 gallons) from previous year in quantity of, exported.....

111

increase (4,742,724 gallons) over previous year in quantity of, remaining in warehouse at close of year.....

114

increase (706,832 gallons) over previous year in production of.....

106

increase (780,111 gallons) over previous year in quantity of, withdrawn tax-paid.....

111

lost by casualty during the year, quantity of (32,964 gallons).....

110

SERVICE, INTERNAL REVENUE:

present condition of.....

79

thanks extended to internal-revenue officers for their zeal and energy in perfecting.....

79

SNUFF:

quantities of, manufactured during calendar year 1881, by States and Territories.....

103

SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY:

grape brandy in warehouse June 30, 1882, distribution of, among.....

123

names of proprietors of.....

123

quantity of grape brandy remaining in, July 1, 1882 (423,672 gallons).....

123

SPECIAL-TAX PAYERS:

distribution of, among the States and Territories.....

93, 94

number of (602,086).....

94

SPIRITS:

allowed for loss by leakage and evaporation in warehouse during June 30, 1880,

75,834 gallons; during the fiscal year 1881, 811,466 gallons; and during the last

fiscal year, 1,231,336 gallons.....

108

allowed for loss by leakage and evaporation in warehouses under act of May 28, 1880,

to July 1, 1882, aggregate quantity of (2,118,636 gallons).....

108

distilled from fruit, on which tax was paid during the last two fiscal years, quantities of, compared.....

74

distilled from materials other than fruit, on which tax was paid during the last two

fiscal years, quantities of, compared.....

74

increase of in warehouse June 30, 1882, over quantity in warehouse June 30, 1881,

(25,314,534 gallons).....

114

in warehouse June 30, 1880, aggregate quantity of.....

113

in warehouse June 30, 1881, aggregate quantity of.....

113

lost by casualties during the year, quantity of.....

110

more than seven-tenths of the quantity of, in warehouse June 30, 1882, was Bourbon

whisky.....

113, 114

production of, during the year (105,853,161 gallons).....

106

production of, during the last two fiscal years compared.....

106

Commissioner of Internal Revenue—Continued.

SPIRITS—Continued.

quantity of, in warehouse at close of fiscal year 1882 (89,962,645 gallons), according to original gauge of each package	108
receipts from each source relating to, for fiscal years 1881 and 1882 compared	73
rectified during special-tax year ended April 30, 1882, by collection districts, quantities of	106, 107
rectified during special-tax year ended April 30, 1882, by States and Territories, quantities of	107
removed in bond for export during the year, quantities of, by collection districts	111
removed in bond for export, by fiscal years, from 1873 to 1882, percentages of quantities of, to production	114
removed in bond for export, by fiscal years, from 1873 to 1882, quantities of	114
withdrawn for export during first four months of fiscal years 1878, 1879, 1880, 1881, 1882, and 1883, quantities of, by collection districts	118
withdrawn tax-paid during the fiscal years 1881 and 1882, quantities of, compared	111
withdrawn for scientific purposes and use of United States in 1881 and 1882, quantities of, compared (decrease 10,854 gallons)	112
SPIRITS AND TOBACCO, ILLICIT MANUFACTURE AND SALE OF:	
have become the exception rather than rule in districts where they formerly prevailed.. result of struggle during past six years for suppression of (31 officers and employés killed and 64 wounded)	80
SPIRITS, DIFFERENT KINDS OF:	
decrease during the fiscal year 1882 as compared with 1881 in quantities of, exported	111
decrease during the fiscal year 1882 as compared with 1881 in quantities of, produced	106
increase during the fiscal year 1882 as compared with 1881 in quantities of, withdrawn from warehouse on payment of the tax	111, 112
withdrawn for export during first four months of current fiscal year, by collection districts, quantities of	114
withdrawn for export during first four months of current fiscal year, quantities of, by collection districts	114
withdrawn for export during fiscal year 1881, by collection districts, quantities of	110
withdrawn for export during fiscal year 1882, by collection districts, quantities of	111
SPIRITS EXPORTED:	
during the fiscal year 1881, quantity of (15,921,482 gallons)	110
during the fiscal year 1882, quantity of (8,092,725 gallons)	108, 111
SPIRITS IN WAREHOUSE:	
can be exported, reimported, and stored in customs bonded warehouses under existing laws	80
SPIRITS IN WAREHOUSE AT CLOSE OF THE YEAR:	
increase in quantity of, for 1882 over 1881 was mainly on Bourbon and rye whiskeys.. more than seven-tenths of quantity of, for 1881 was Bourbon whisky	114
quantities of, for 1879 to 1882 compared	113, 114
quantity of, for 1881, more than double for any previous year	112
quantity of each month's production of, for 1881	112
quantity of each month's production of, prior to July 1, 1881, for 1882	113
quantity of each month's production of, prior to July 1, 1881, withdrawn during the year	113
quantity of, for 1881 (64,648,111 gallons)	112, 113
quantity of, for 1882 (89,962,645 gallons), according to original gauge of each package ..	108
quantity of, from 1869 to 1882, statement of	112, 113
reached highest point June 30, 1882	79
SPIRITS IN WAREHOUSE NOVEMBER 1, 1881:	
aggregate quantity of (67,442,186 gallons)	120
quantities of, by collection districts	119, 120
SPIRITS IN WAREHOUSE NOVEMBER 1, 1882:	
aggregate quantity of (84,628,831 gallons)	79, 120
must all be withdrawn prior to November 6, 1885	79
proposed expedient to postpone payment of tax on, until its withdrawal is required by demands of trade	79, 80
quantities of, by collection districts	119, 120
stock of, consists mainly of fine grades of whisky	79
stock of, equal to six years' consumption	79
tax on, falls due from month to month from November, 1882, to November, 1885	79
SPIRITS LOST BY CASUALTY:	
during the year, quantity of (257,016 gallons)	109, 110
percentage of quantity of, to total on deposit during fiscal year 1882, about fifteen ten-thousandths of 1 per cent.	110
SPIRITS LOST BY LEAKAGE AND EVAPORATION IN WAREHOUSE:	
quantity of, allowed by law in most cases covers entire loss	108
quantity of, during the year (1,231,336 gallons)	108
quantity of, during the year may be used as factor in computing future losses on spirits in warehouse	108
SPIRITS, METHYLATED:	
tests of, being made by Academy of Sciences to ascertain if they can be restored to original purity	83
SPIRITS, MISCELLANEOUS:	
increase (157,400 gallons) in production of, during the year	106
increase (581,687 gallons) over previous year in quantity of, remaining in warehouse at close of year	114
increase (1,332,708 gallons) over previous year in quantity of, withdrawn tax-paid ..	112
lost by casualty during the year, quantity of (68,140 gallons)	110
SPIRITS ON DEPOSIT IN DISTILLERY WAREHOUSES:	
quantity of, during the year (170,501,272 gallons)	110

Commissioner of Internal Revenue—Continued.**SPIRITS, PURE, NEUTRAL OR COLOGNE:**

decrease (162,920 gallons) from previous year in quantity of, exported.....	111
increase (560,740 gallons) over previous year in quantity of, remaining in warehouse at close of the year	114
increase (4,314,685 gallons) over previous year in production of.....	106
increase (3,895,015 gallons) over previous year in quantity of, withdrawn tax-paid....	112

STAMPS, INTERNAL-REVENUE:

face value of, sold to match manufacturers during last seven years.....	91
four hundred and ninety-two thousand seven hundred and nine pounds of paper for, manufactured during the year by Messrs. S. D. Warren & Co.....	90
kind of, printed by Bureau of Engraving and Printing.....	90
kind of, printed by Graphic Company.....	90
kind of, printed by Messrs. John J. Crooke & Co.....	90
no loss of, during the year.....	91
number of, issued during the year (906,521,775).....	90
number of packages of, sent by express (3,416).....	91
number of packages of, sent by registered mail (25,068).....	91
orders under contract for furnishing paper for, are executed with promptness.....	90
paper for, furnished satisfactory as to quality.....	90
prices paid for paper for, under former contract.....	90
prices paid for paper for, under new contract.....	90
received from printers and issued to collectors, agents, and purchasers	90
thanks tendered to officers of Washington City post-office for the prompt and faithful manner in which they have disposed of registered mail	91
value of, issued during the year (\$155,431,437.99).....	90

STAMPS (EXPORT) FOR TOBACCO, SNUFF, AND CIGARS:

average annual collection on, used during last ten years (\$6,891.03).....	101
collections on, used during last ten years (\$68,910.30).....	100, 101

STAMPS RECEIVED AND ISSUED FROM OCTOBER 4, 1877, TO JUNE 10, 1882:

balance on hand June 10, 1882 (163,188,694 stamps).....	79
balance on hand June 10, 1882, correct to a stamp	79
committee appointed to count.....	79
date of transfer of stamps to Office of Commissioner by New York bank note companies.....	79
date when Bureau of Engraving and Printing began to print internal-revenue stamps.....	79
detailed statement of.....	92
names of gentlemen composing committee appointed to count	79
number of, issued (2,381,155,648).....	79
number of, received (2,544,344,342).....	79
value of balance on hand (\$42,206,594.17).....	79
value of, issued (\$668,974,384.46).....	79
value of, received (\$711,180,973.63).....	79

STAMPS, SPECIAL-TAX OF DEALERS IN, AND MANUFACTURERS OF, TOBACCO:

aggregate collections on, used during last ten years (\$20,410,605.25).....	101
average annual collections on, used for last ten years (\$2,041,060.52).....	101

STILLS, MANUFACTURERS OF:

distribution of, among the States and Territories.....	93, 94
number of, in special-tax year ended April 30, 1882 (29).....	94

STOCK FED AT REGISTERED GRAIN DISTILLERIES:

aggregate increase of, in weight, by collection districts.....	115
aggregate increase of, in weight, by States and Territories.....	116
average increase of, in weight (162.26 + pounds).....	116
number of (181,268).....	116

STOREKEEPERS:

number of (552).....	87
pay of, not over \$4 per day.....	87

STOREKEEPERS AND GAUGERS:

number of (1,000).....	87
pay of, assigned to distilleries of capacity not over 20 bushels, \$3 per day	87
pay of, not over \$4 per day.....	87

TABLES:

titles of, for fiscal year 1882 and years previous.....	69
---------------------------------------------------------	----

TAXATION, REDUCTION OF:

aggregate amount of reduction recommended (\$77,531,888)—\$28,531,888 internal revenue and \$49,000,000 customs duty on sugar.....	72, 73
amounting to seventy or eighty million dollars per annum could be safely entered upon and is urgently called for.....	70
annual consumption of sugar in United States and proportion of same produced in this country.....	72
articles and interests that should be relieved from tax	70
bonus now given to American fisheries	73
bounty to sugar interests no more objectionable than bounty to our fisheries.....	73
consequence of continuing to pay principal of public debt at present rate	70
consideration of practicability of removing tax from sugar.....	72
cultivation of sugar-cane confined to small parts of Louisiana, Florida, and Texas.....	72
cultivation of sugar not a rapidly growing industry.....	72
impossible to foresee effect on customs receipts of reducing tax on imports	71, 72
kind of legislation demanded by the hour.....	72
maximum crop of sugar-cane produced not oftener than every other year.....	72
no more revenue should be raised than is necessary for administration of the government and reduction of public debt.....	70
no prospect that production of sugar will bear greater proportion to consumption than at present.....	72
objection to removal of tax on sugar, and how met.....	72
objects from which great bulk of internal-revenue tax is derived.....	70
principal of public debt should be extinguished no faster than is necessary to meet requirements of sinking fund.....	70
principle of paying bounty for encouragement and development of American fisheries adopted in 1813 and continued over fifty years.....	72, 73
proper objects of taxation.....	70

Commissioner of Internal Revenue—Continued.

TAXATION, REDUCTION OF—Continued.

proposition to pay bounty of four or five millions to sugar planters and relieve the people of \$49,000,000 of tax.....	72
quantities of sugar imported during fiscal years 1861 and 1882.....	72
removal of tax on sugar would largely reduce the revenue and inure to the people... revenue derived from sugar \$49,000,000 per annum.....	72
schedule of special taxes reduced 40 per cent., with amount of reduction.....	71
sugar an article of universal consumption.....	72
sugar planters indirectly receive four or five million dollars per annum under present law.....	72
table of production of sugar and molasses for five years.....	72
tax on cigars and cigarettes should be reduced, reason why.....	71
taxes that might be reduced.....	71
taxes that should be repealed.....	70, 71
temptation to extravagance in appropriations when amount collected is beyond needs of government.....	70

TOBACCO:

aggregate receipts from all sources relating to, by fiscal years from 1873 to 1882.....	99, 100
average annual collections on, from 1873 to 1882.....	100
excess of collections on, during fiscal year 1882 over annual average of last ten years (\$7,874,148.41).....	100
receipts from all sources relating to, during last fiscal year (\$47,391,988.91).....	95, 100
receipts from all sources relating to, during the year \$4,536,997.60 greater than during the year 1881.....	95, 96
receipts from each source and from all sources relating to, during fiscal years 1881 and 1882 compared.....	73, 95, 96

TOBACCO INSPECTORS:

fees of, paid by manufacturers.....	87
number of (30).....	87

TOBACCO, LEAF:

aggregate quantity of, manufactured during calendar year 1881 (236,504,292 pounds)....	110
aggregate quantity of, used in manufacture of cigars and cigarettes during calendar year 1881 (66,425,279 pounds).....	101, 104
aggregate quantity of, used in manufacture of tobacco and snuff during calendar year 1881 (170,079,013 pounds).....	101, 102
domestic, used during calendar year 1881, quantity of (225,401,399 pounds).....	101
imported, used during calendar year 1881, quantity of (11,102,893 pounds).....	101
on hand in tobacco factories, January 1, 1882, quantities of, by States and Territories, used in manufacture of cigars and cigarettes during calendar year 1881, quantities of, by States and Territories.....	105
used in manufacture of tobacco and snuff during calendar year, quantities of, by States and Territories.....	104
used in manufacture of tobacco and snuff during calendar year, quantities of, by States and Territories.....	102

TOBACCO, MANUFACTURED:

quantities of different kinds of, made during calendar year 1881, by States and Territories.....	103
--------------------------------------------------------------------------------------------------	-----

TOBACCO, MANUFACTURED, AND SNUFF:

aggregate quantity of leaf tobacco used in manufacture of, during calendar year (170,079,013 pounds).....	101, 102
annual collections on, from 1873 to 1882.....	100
annual quantities of, on which tax was paid from 1873 to 1882.....	100
average annual collections on, from 1873 to 1882 (\$24,857,163.12).....	100
average annual quantity of, on which tax was paid for last ten years (122,463,670 pounds).....	100
exported during calendar year 1881, quantity of (7,825,646½ pounds).....	96
loss (apparent) on materials used in manufacture of, during calendar year 1881 (40,835,060½ pounds).....	97
loss (apparent) on materials used in manufacture of, during calendar year 1881, itemized.....	97
manufactured and in process of manufacture during calendar year 1881, aggregate quantity of (180,107,000½ pounds).....	97, 103
manufactured during calendar year 1881, aggregate quantity of (172,467,238½ pounds).....	96
materials used in manufacture of, during calendar year 1881, aggregate quantity of (221,002,060½ pounds).....	97
on hand January 1, 1882, quantity of (18,637,257 pounds).....	96, 105
production of, during fiscal years 1881 and 1882 compared.....	96
production of, during the year (172,153,816 pounds).....	96
quantities of, in process of manufacture at beginning and close of calendar year 1881..	103
quantity of, on which tax was paid during the year (161,324,601 pounds).....	74, 96
sold during calendar year 1881, quantity of (162,053,056½ pounds).....	96, 105
statistics relating to production, sale, and exportation of, during calendar year 1881, by States and Territories.....	105
statistics relating to quantities of leaf-tobacco and other materials used in manufacture of, during calendar year 1881.....	102, 103
two causes for large increase since 1878 over average of last ten years in quantity of, manufactured—first, improved condition of the times, and second, increased vigilance of revenue officers in detecting and reporting fraud.....	100
unsold at close of the calendar year 1881, quantities of, by States and Territories.....	105
value of stamps used to cover sales of, during the calendar year 1881, by States and Territories.....	105

TOBACCO, MANUFACTURED, SNUFF, AND CIGARS, IN BOND:

part of section 3385, R. S., authorizing exportation of, by railroad cars and other land conveyances inadvertently left out when section was amended June 9, 1880.....	98
------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

TOBACCO, MANUFACTURED, AND SNUFF, IN BOND:

bonds given for exportation of, unaccounted for June 30, 1882, years in which given..	99
exported and during the year accounted for, quantities of (10,744,677½ pounds).....	97
removed for export and unaccounted for July 1, 1881, quantities of (1,110,472½ pounds).....	97
removed for export and unaccounted for June 30, 1882, quantities of (1,195,010½ pounds).....	98
removed for export, by fiscal years, from 1873 to 1882, percentages of, to production...	99

	Page.
Commissioner of Internal Revenue—Continued.	
Tobacco, manufactured, and snuff, in bond—Continued.	
removed for export, by fiscal years, from 1873 to 1882, quantities of.....	99
removed for export during fiscal year 1882, quantities of (10,829,215 $\frac{1}{8}$ pounds).....	96, 97, 99
removed for export during fiscal years 1881 and 1882, quantities of, compared.....	98
Tobacco, scraps:	
on hand in tobacco factories January 1, 1882, quantities of, by States and Territories.....	105
Tobacco, snuff, cigars, and cigarettes:	
changes of rates of tax on, since June, 1872.....	99
Work:	
performed by the several divisions in the office of the Commissioner during the year, statement of.....	88, 89
Comptroller of the Currency.....	131-197
report submitted for consideration of Congress.....	133
number of banks organized during the year, with their capital and circulation.....	133
location of banks organized during the year.....	133
banks in liquidation.....	133
number of banks which have gone into liquidation during the year.....	133
number of banks placed in the hands of receivers during the year.....	133
number of banks in liquidation for the purpose of organizing new associations.....	134
number of banks whose corporate existence has expired during the year.....	134
total number of national banks in operation.....	134
resources and liabilities of national banks on October 3, 1882.....	134
twenty States having the largest national-bank capital, together with the amount of circulation, loans, and individual deposits.....	135
resources and liabilities of national banks for eleven years at corresponding dates.....	135
NUMBER, CAPITAL, AND DEPOSITS OF NATIONAL BANKS, STATE, AND SAVINGS BANKS, AND PRIVATE BANKERS.....	136
State banks and trust companies, private bankers, savings banks with capital, savings banks without capital, their number, capital, and deposits.....	136
State banks, savings banks, private bankers, &c., and national banks, and the total, with their number, capital, and deposits.....	136
number, capital, and deposits of each class of banks for the last seven years.....	137
EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.....	137
banks organized under the act of February 25, 1863, whose corporate existence will expire on or before February 25, 1883.....	137
recommendation of the Comptroller in his last report.....	137
opinion of the Attorney-General as to organizing new associations with the same name.....	137
number of banks organized in conformity with foregoing opinion.....	138
passage of the act of July 12, 1882.....	138
synopsis of the provisions of the act of July 12, 1882.....	139
banks issued in accordance with provisions of the act.....	139
new circulation issued in accordance with provisions of the act.....	139
number of banks which have extended their corporate existence under act up to date of report.....	140
total number of banks whose corporate existence would have expired prior to date of report.....	140
number liquidated for the purpose of organizing new associations with same or different names.....	140
number actually expiring.....	140
banks which will expire during December, 1882, and January and February, 1883, with their capital and circulation.....	140
expiration of corporate existence of banks organized under act of June 3, 1864.....	140
provisions of the act of July 12, 1882, well adapted to the purpose for which intended.....	140
number, capital, and circulation of banks organized under act of June 3, 1864, which will expire previous to the year 1900.....	141
reduction of surplus in case of banks liquidating for the purpose of organizing new associations.....	141
COIN AND PAPER CIRCULATION OF THE UNITED STATES.....	141
total amount of circulating medium of the country on November 1, 1882.....	141
comparison of this amount with amount shown in previous years.....	142
legal-tender notes.....	142
the Secretary of the Treasury authorized to sell bonds to procure coin for the redemption of such notes.....	142
no further necessity for any increase in the issue of these notes.....	142
gold certificates authorized under act of July 12, 1882.....	142
stock of specie rendered more available thereby.....	142
use of checks and drafts in the business of the country.....	142
payment by checks and drafts largely reducing the use of circulating medium.....	143
circulation during the last year larger in amount than at any period since the organization of the government.....	143
per capita and proportion to wealth greater than at any previous time.....	143
probability that but a slight annual increase in the amount of national-bank notes outstanding will hereafter be required.....	143
interest-bearing debt of the United States largely reduced.....	143
total reduction of this debt during twelve years.....	143
amount of interest paid on debt during the same period.....	143
average annual reduction of debt.....	143
reduction during the past year.....	143
refunding and reduction of the debt, and the amount and kinds of bonds held by the banks.....	143
proposed plans for supplying anticipated deficiency in national-bank circulation.....	144
issue of circulation based upon capital, assets, and individual liabilities of stockholders without requiring deposit of bonds discussed.....	144
effect of a safety fund to be deposited by the banks.....	144
such safety fund should be based upon deposit of amounts having a certain percentage to the circulation issued.....	144

Comptroller of the Currency Continued.

COIN AND PAPER CIRCULATION OF THE UNITED STATES—Continued.	
fund now on deposit for redeeming national-bank notes might be invested in 3 per cent. bonds	144
no precedent for general legislation authorizing the issue of circulation without a deposit of securities	144
losses to the people by failure to redeem circulation under previous systems where the deposit of securities was not required	145
where such losses were small special charters have generally been granted and the amount of circulation issued has not been large	145
objections to issuing circulation to banks organized under a general law without requiring the deposit of bonds	145
under present system there can be no failure to redeem circulating notes	145
temptations existing if circulation could be obtained without depositing bonds as security	146
defects of a safety fund as security	146
experience derived from the failure of banks under the national system	146
danger of the contraction of national-bank currency, owing to the rapid payment of the public debt	147
bonds held by the national banks which are not payable at the option of the government	147
total amount of bonds outstanding, not payable at the option of the government, which may be made available as a basis for national-bank circulation	147
aggregate amount of bank circulation outstanding has not been reduced	147
the aggregate outstanding circulation includes notes of insolvent and liquidating banks and banks retiring their circulation	148
the outstanding circulation of banks in operation during the past six years by geographical divisions	148
reduction in the outstanding circulation shown during the last year	148
profit upon circulation based upon 4 and 4½ per cent. bonds	148
proposition for reducing rate of interest on the entire public debt to 3 per cent. by the exchange of 3 per cent. bonds for the outstanding 4, 4½, and 6 per cents	149
calculation showing the premium which it will be necessary for the government to pay	149
this proposition a remedy for a contraction of national-bank currency	149
recommendation that the tax on circulation be reduced	149
contraction of bank currency would be prevented if the issue of circulation to the extent of 90 per cent. upon the average current market value of bonds deposited were authorized by Congress	149
similar authority given in original bank act	150
any of the foregoing plans would, without risk, prevent contraction of national-bank currency	150
better for the national-bank currency to diminish in volume rather than that any risk should be run of issuing irredeemable circulation	150
DISTRIBUTION OF COIN AND PAPER CURRENCY	151
net imports and estimated gold production since resumption on January 1, 1879	151
standard silver dollars coined during the year	151
coin and currency in the country on resumption day and on November 1, 1879, 1880, 1881, and 1882	151
increase during the previous year	151
gold, silver, and currency in the Treasury, and in the banks, State and national, on resumption day and on November 1, 1879, 1880, 1881, and 1882	152
gold, silver, and currency in the country outside of the banks and Treasury on the same dates	152
increase of gold and paper currency in the Treasury and in the banks during the year	152
issue of silver certificates and amount outstanding on resumption day and on November 1, 1879, 1880, 1881, and 1882	153
increase in silver certificates during the year	153
amount of silver dollars in the Treasury	153
amount represented by silver certificates in circulation	153
amount in the hands of the people	153
increase since date of resumption of gold and silver coin and paper currency outside of the Treasury and the banks	153
ILLEGAL CERTIFICATION OF CHECKS	153
origin of the custom	153
original form of certification	153
the subsequent custom in reference to certification	153
what certifications legitimate	154
abuse of certifications in stock transactions	154
certifications for use in stock-broking chiefly made by nine or ten national banks in New York City	154
methods of evading section 5208 of the Revised Statutes forbidding certification of checks under certain circumstances	154
section 13 of the act of July 12, 1882, makes such certifications or evasions a misdemeanor	154
acceptances substituted for certifications since passage of latter act	155
questions in reference to such acceptances submitted to the Attorney-General	155
penalty of appointment of receiver considered	155
practice of certifications in evasion of section 5208 greatly increased during the last three years	156
capital, and certified checks or acceptances outstanding, of all the national banks in New York City in June and October, from 1875 to 1882 inclusive	156
like information for the nine banks doing the most of this business in the same city	156
penalty for violation of section 13, act of July 12, 1882	156
opinion of the Attorney-General making either certification or acceptance of checks when money is not on deposit to the credit of the drawer, a violation of section 13 of the act of July 12, 1882	156
violation of this section to be determined by the courts, and the penalty enforced	157

Comptroller of the Currency—Continued.

	Page.
INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES AND AMOUNT HELD BY THE NATIONAL BANKS.	157
gradual reduction and refunding of the debt since 1869	158
interest-bearing funded debt of the United States on August 31, 1865, and on July 1 in each succeeding year, and on November 1, 1882	158
reduction of interest on bonds held by national banks as security for their circulation	159
amount of United States bonds held as security for circulation on July 1 of each year from 1865 to 1882, inclusive, and on November 1, 1882	159
AMOUNT OF UNITED STATES BONDS HELD BY NATIONAL BANKS, AND BY BANKS ORGANIZED UNDER STATE LAWS AND BY PRIVATE BANKERS.	159
total amount of United States bonds held by all banks and bankers in the country, including national, in 1880, 1881, and 1882	159
proportion of the total interest-bearing funded debt of the United States held by all the banks and bankers in the country	160
amount of United States bonds held, as shown by reports made to the Commissioner of Internal Revenue, by State banks, private bankers, trust companies, and savings banks, for the six months ending May 31, 1879, 1880, 1881, and 1882, in different sections of the United States	160
United States bonds held by banks organized under State laws, as ascertained from reports made to State officers	160
amount of such bonds held by the same banks in 1880, 1881, and 1882, arranged by geographical divisions	161
NATIONAL-BANK FAILURES.	161
failures since last report	161
affairs of insolvent banks finally closed during year	161
insolvent banks closed with exception of litigation	162
prospective dividends in case of said banks	162
affairs of The Cook County and The Scandinavian National Banks of Chicago	162
affairs of the National Bank of the State of Missouri, Saint Louis	162
the final closing of The First National Bank of New Orleans, La	162
banks which have paid creditors in full, and which will still pay something to stockholders	162
insolvent banks which have paid dividends during the past year	162
number of banks placed in hands of receivers since the commencement of the national banking system	163
number of banks in voluntary liquidation	163
number of insolvent banks finally closed	163
losses to depositors in national banks	163
causes of delay in liquidating insolvent banks	163
liability of directors for negligent discharge of their duties	164
total claims against insolvent banks and dividends thereon	164
amount paid in dividends during the past year	164
assessments upon shareholders of insolvent banks, and amounts collected therefrom	164
reference to further tables in appendix	164
LOANS AND RATES OF INTEREST.	164
classification of the loans of banks in New York and other reserve cities on October 1, 1880, 1881, and 1882	164
classification of the loans in New York City for the last five years	165
recommendation that the law should be amended to relieve from the limit of 10 per cent. of capital legitimate loans on produce and warehouse receipts	165
rates of interest in New York City and of the Bank of England and the Bank of France at various dates from 1874 to 1882	165
changes in the rate of discount in the Bank of England	166
SPECIE IN BANKS AND IN THE UNITED STATES TREASURY, AND ESTIMATED AMOUNTS IN THE COUNTRY.	166
silver coin held by the national banks	167
specie held by banks other than national	167
estimate of the Director of the Mint as to the amount of coin in the country on June 30, 1882	167
estimated increase from July 1 to November 1, 1882	167
amount of gold and silver bullion in the mint and in the New York assay office on November 1, 1882	167
amount of gold and silver in the Treasury of the United States on September 30 of each year from 1876 to 1882, and on November 1, 1882	167
bullion in the Bank of England for each year from 1870 to 1882	168
gold and silver in the Bank of France	168
TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.	168
average daily balances	168
total amount of settlements during the year	168
form in which balances were paid	168
balances due from the government paid in gold certificates, authorized by act of July 12, 1882	168
yearly transactions of the New York clearing-house for twenty-eight years	169
clearing-house transactions of the assistant treasurer of the United States at New York	169
reference to clearing-house tables in the appendix	169
transactions of clearing-houses located in twenty-two cities for the year ending October 1, 1882	170
transactions of clearing-houses located in New York and other cities for the weeks ending November 18 and November 11, 1882, and for corresponding weeks in 1881	170
CLEARING-HOUSE CERTIFICATES.	171
what clearing-house certificates are deemed lawful money available for reserve	171
legal-tender note certificates	171
acts authorizing the issue of gold certificates	171
issue of gold certificates by the Bank of America	171

Comptroller of the Currency—Continued.

Page.

CLEARING-HOUSE CERTIFICATES—Continued.

the issue of silver certificates under act of February 8, 1878.....	171
issue of gold certificates under act of July 12, 1882.....	171
national banks cannot be members of clearing-houses in which silver certificates are not receivable in settlement of clearing-house balances.....	172
STATE BANKS, TRUST COMPANIES, AND SAVINGS BANKS.....	172
act of Congress requiring Comptroller to obtain information in relation thereto.....	172
returns received through the courtesy of State officers.....	172
resources and liabilities of State banks and trust companies in operation in 1880, 1881, and 1882.....	172
States from which reports have been received.....	173
resources and liabilities of savings banks for 1880, 1881, and 1882.....	173
States from which reports have been received.....	173
comparisons of deposits of savings banks, State banks, and trust companies with those of national banks.....	173
deposit accounts in New England, average amount thereof, average savings deposits per capita shown by the population of the State.....	174
average savings deposits per capita in New York shown by the population of the State.....	174
reference to tables in the appendix.....	174
PRIVATE BANKERS.....	174
private bankers in sixteen principal cities: their number, capital, and deposits, and amount of capital invested in United States bonds.....	174
private bankers in the States and Territories giving the same items.....	175
private bankers not enumerated.....	175
total private bankers in the United States by geographical divisions.....	175
recapitulation of private bankers in 16 principal cities, in 33 States and Territories, and in 13 remaining States and Territories, for the last year.....	176
SECURITY FOR CIRCULATING NOTES.....	176
amount of United States bonds held by the Treasurer as security for the circulating notes of national banks on November 1, 1882.....	176
COUNTERFEIT AND UNSIGNED NATIONAL-BANK NOTES.....	177
law requiring officers of national banks to stamp fraudulent notes.....	177
genuine notes wrongly stamped may be exchanged for others at the Treasury Department.....	177
written signatures required on bank notes.....	177
notes issued with lithographic signatures.....	177
the Comptroller recommends the passage of pending bill imposing a penalty for issuing notes without written signatures.....	177
TAXATION.....	178
repeal of tax upon bank capital and deposits and two-cent stamp tax on checks recommended.....	178
action taken during the last session of Congress.....	178
increase of the revenues of the government.....	178
amount of United States and State taxation paid by the national banks in each State and Territory during the year 1881.....	178
reference to tables for previous years in appendix.....	178
amount of taxation paid by banks located in each geographical division of the country for the years 1879, 1880, and 1881.....	179
increase in the United States and State taxation during the year 1881.....	180
inequality of taxation in different States and cities of the country.....	180
rates of United States taxation imposed by present law.....	181
cost of the national banking system to the government.....	181
taxes paid by the national banks on circulation, deposits, and capital from 1864 to 1882, inclusive.....	181
taxes paid by banks other than national on circulation, deposits, and capital from 1864 to 1882.....	182
amount of taxation, both national and State, paid by national banks from 1866 to 1881, inclusive.....	182
reduction of the tax on circulation to one-half of one per cent. annually recommended.....	182
DECISIONS RELATIVE TO STATE TAXATION OF NATIONAL-BANK SHARES.....	183
DIVIDENDS OF NATIONAL BANKS.....	185
dividends of the banks, semi-annually, from September 1, 1869, to September 1, 1882.....	185
national banks which declared no dividends.....	185
percentages of dividends to capital and to combined capital and surplus for six years.....	186
LOSSES.....	186
losses charged off by the banks during the semi-annual periods ending March 1 and September 1, 1882, with the total losses for the four previous years.....	186
losses of the national banks by geographical divisions for the last five years.....	188
premiums charged off.....	188
losses in six principal cities.....	189
SURPLUS.....	189
amount of surplus at various periods from July 1, 1864, to July 1, 1882, with the increase and decrease of the same.....	189
law in reference to surplus.....	189
UNITED STATES LEGAL-TENDER NOTES AND NATIONAL-BANK CIRCULATION.....	190
sketch of the history of the issue of legal-tender notes.....	190
amount and kinds of outstanding currency of United States and of the national banks from August 31, 1865, to November 1, 1882.....	190
lawful money deposited under provisions of act of June 20, 1874.....	191
amount of circulation issued and retired by banks located in each State since June 20, 1874.....	191
increase in national-bank circulation outstanding during the year.....	192
amount of lawful money deposited with the Treasurer to retire circulation during the year.....	192
amount of lawful money in the hands of the Treasurer for redemption and retirement of circulation on November 1, 1882.....	192

Comptroller of the Currency—Continued.

	Page.
NATIONAL-BANK AND LEGAL-TENDER NOTES BY DENOMINATIONS	192
amount of national-bank and legal-tender notes outstanding on November 1, 1882, by denominations, and the aggregate amount of both kinds of notes on the same date in previous years	192
percentages of notes of various denominations now outstanding	193
the circulation of the Imperial Bank of Germany by denominations on January 1, 1882.	193
the circulation of the Bank of France by denominations on January 26, 1882.	193
increase in the circulation of the Bank of France	193
least denominations of notes of the Imperial Bank of Germany and the Bank of France in circulation	194
REDEMPTIONS	194
amount of national-bank notes received for redemption monthly by the Comptroller of the Currency and at the redemption agency of the Treasury from November, 1881, to October 31, 1882	194
amounts received at the redemption agency from principal cities	194
decrease in notes fit for circulation received for redemption	195
total amount received by the Comptroller for destruction	195
amount received by Comptroller for destruction from banks in principal cities	195
the number and amount of national-bank notes of each denomination issued since the organization of the system, and amount outstanding November 1, 1882	195
reference to tables in the appendix	195
amount of national-bank notes received and destroyed in the office of the Comptroller yearly since the establishment of the system	195
RESERVE	196
net deposits, amount and classification of reserve held by the national banks in New York City and the other reserve cities, and the remaining banks at various dates	196
movement of reserve for the last seven years from returns made to the clearing-house in New York City	196
reference to reserve tables in appendix	197
special attention called to the synopsis of judicial decisions and to other tables in the appendix—to the index of subjects and lists of tables to be found at the close of the appendix	197
conclusion	197
TABLES, LIST OF:	
[The following tables appear in the report of the Comptroller of the Currency as printed in this volume. The report, as printed separately, contains numerous other tables, of which a full list will be found at page 230 of the small bound volume, and at page CCXXX of the large volume, at the end of which will also be found an alphabetical list of the cities and towns in which national banks are located.]	
table, by States, of national banks organized during the year, with their capital and circulation	133
table of the resources and liabilities of the national banks on October 3, 1882, classified by reserve cities, &c.	134
table showing the twenty States having the largest bank capital, with the amount of their circulation, loans, and individual deposits	135
table showing the resources and liabilities of national banks for eleven years, at corresponding dates	135
table showing, by geographical divisions, State banks, trust companies, private bankers, and savings banks with capital, and savings banks without capital, their number, capital and deposits	136
table showing, by geographical divisions, State banks, savings banks, private bankers, &c., and national banks, and the total of both	136
table showing, for the last several years, the number, capital, and deposits of each of the classes of banks given in the foregoing table	137
table of the corporate existence of banks whose corporate existence expires prior to February 25, 1883, with their capital and circulation	140
table of the number of banks whose corporate existence expires, in each year, from 1884 to 1899, inclusive, with their capital and circulation	141
table showing total amount of circulating medium in the country on November 1, 1882.	141
table of United States bonds, held by national banks, not payable at the option of the government	147
table showing total amount of United States bonds outstanding, not payable at the option of the government	147
table showing the aggregate amount of bank circulation outstanding on June and November 1, of each year, since 1873	147
table showing, by geographical divisions, the outstanding circulation of national banks in operation in each year from 1877 to 1882, inclusive	148
table showing coin and currency in the country on resumption day, and on November 1, 1879, 1880, 1881, and 1882	151
table showing gold, silver, and currency in the Treasury and in the banks, State and national, on resumption day, and on November 1, 1879, 1880, 1881, and 1882	152
table showing the gold, silver and currency in the country outstanding, in the banks and Treasury, on the same dates	152
table showing the silver certificates in the hands of the people and the banks on the same dates	153
table showing the amount of capital and certified checks or acceptances outstanding of the national banks in New York City at corresponding dates from 1875 to 1882, inclusive	156
table showing the interest-bearing funded debt of the United States on August 31, 1865, and on July 1 of each succeeding year, and on November 1, 1882	158
table showing the amount of United States bonds held as security for circulation on July 1 of each year from 1865 to 1881 inclusive, and on November 1, 1882	159
table of amount United States bonds held by the banks and bankers in the country, including national banks, in 1880, 1881, and 1882	159
table of amount of same bonds held, as shown by reports made to the Commissioner of Internal Revenue by State bankers, private bankers, trust companies, and savings banks on May 1, 1879, 1880, 1881, and 1882, in different sections of the United States	160

Comptroller of the Currency—Continued.

Page.

TABLES, LIST OF—Continued.

table of United States bonds held by banks organized under State laws, as ascertained by reports made by State officers	160
table of amount of such bonds held by the same banks in 1880 and 1881, arranged by geographical divisions of the country	161
table of insolvent national banks finally closed during the year	161
table of insolvent national banks closed, with exception of litigation	162
table of national banks now in hands of receivers, which have paid creditors in full, leaving a remainder for stockholders	162
table of failed national banks which have paid dividends during the past year	162
table of classification of the loans of the national banks in New York, Boston, Philadelphia, and Baltimore, and other reserve cities, in October, 1880, 1881, and 1882	164
table of the classification of the loans in New York City for the last five years	165
table showing the average rate of interest in New York City from 1874 to 1882	165
table showing the average rate of discount of the Bank of England for the same year	165
table showing amount of specie held by the national banks at the dates of their reports for the last eleven years	166
table showing the amount of coin in the country on June 30, 1880, as estimated by the Director of the Mint	167
table showing the amount of gold and silver in the United States Treasury on September 30, of each year, from 1876 to 1882, and on November 1, 1882	167
table showing bullion in Bank of England from the year 1870 to 1882	168
table showing bullion in Bank of France from 1870 to 1882	168
table showing the yearly transactions of the New York Clearing-House for the twenty-nine years since its organization, and the currency required for the payment of daily balances	169
table showing the clearing-house transactions of the assistant treasurer of the United States at New York during the year ending November 1, 1882	169
table showing the transactions of clearing-houses in twenty two cities for the year ending October 1, 1882	170
table showing the transactions of clearing-houses in New York and other cities for corresponding weeks in November, 1881 and 1882	170
table of the resources and liabilities of State banks, trust companies in operation—1880, 1881, and 1882	172
table showing the aggregate resources and liabilities of savings banks in 1880, 1881, and 1882	173
table showing the number, capital, and deposits of the private bankers in the sixteen principal States with the amount invested in United States bonds	174
similar table for certain States and Territories	175
similar table by geographical divisions	175
similar table by principal cities, principal States and Territories, and remaining States and Territories	176
table showing the amount of United States bonds held by the United States Treasurer as security for the circulating notes of the national banks on November 1, 1882	176
table showing, by States, the amount of United States and State taxation paid by the national banks in the United States during the year 1882	178
table showing the amount of this taxation paid by the banks located in each geographical division of the country for the years 1879, 1880, and 1881	179
table showing the inequality of the rates of taxation of the principal cities	180
table showing the States in which the rates of taxation were greatest during the years 1880, 1881	181
table of the amount of taxes paid by the national banks on circulation, deposits, and capital from 1864 to 1882, inclusive	182
table of the amount of taxes paid by the banks other than national on circulation, deposits, and capital from 1864 to 1882	182
table showing the amount of taxation, both national and State, paid by the national banks from 1866 to 1881	182
table showing the dividends of the banks semi-annually, from September 1, 1869, to September 1, 1882	185
table showing the national banks which declared no dividends	185
table of the percentages of dividends to capital, and to combined capital and surplus, from 1877 to 1882	186
table showing losses charged off by the national banks during the semi-annual periods ending March 1 and September 1, 1882, with total losses for the four previous years	187
table showing the losses of national banks, by geographical divisions	188
table showing the losses in six principal cities during the past five years	189
table showing the amount of surplus at various periods from July 4, 1864, to June 30, 1881, with the increase and decrease of the same	189
table showing the amount of outstanding currency of the United States from August 31, 1865, to November 1, 1882	190
table showing the amount of circulation issued and retired by States since June 20, 1874	191
table showing the denominations of national bank notes and legal-tender notes outstanding on November 1, 1882, and aggregates of both kinds of notes on November 1, 1880 and 1881	192
table showing, by denominations, the circulation of the Imperial Bank of Germany	193
table showing, by denominations, the circulation of the Bank of France	193
table showing the amount of national bank notes received for redemption monthly by the Comptroller of the Currency and at the redemption agency of the Treasury from November 1, 1881, to October 31, 1882	194
table showing the number and amount of national bank notes, of each denomination, issued since the organization of the system, and the amount outstanding on November 1, 1882	195
table showing the amount of national bank notes received and destroyed in the office of the Comptroller yearly since the establishment of the system	195

Comptroller of the Currency—Continued.

Page.

TABLES, LIST OF—Continued.

table showing net deposits, amount of classification of reserve held by the national banks in New York City, and other reserve cities, and the remaining banks at various dates.....	196
table, derived from the clearing-house, showing the movement of reserve for the last seven years	197
Director of the Mint	199-261
Amount of wastage in the mints	241
Annual assay	208
settlements and examinations	209
Appropriations, earnings, and expenditures	206
Argentine Republic, monetary statistics of	226
Arts and manufactures, use of precious metals in	250
Assay of coins of Japan	243
Australasia, monetary statistics of	219
Austria, monetary statistics of	222
Average and comparative prices of principal domestic exports	251
Bars exchanged for coin	203
manufactured during the calendar year	235
fiscal year	234
Belgium, monetary statistics of	220
Boise City assay office, work of, during the year	211
Bolivia, monetary statistics of	226
British Guiana, monetary statistics of	219
Carson mint, operations of 1881 and 1882 compared	240
work of, during the year	211
Charlotte assay office, work of, during the year	211
Chili, monetary statistics of	227
China, monetary statistics of	225
Circular estimating and proclaiming the value of foreign coins	247
Circulation, coin of the United States	214
of the principal countries of the world	228
table of	257
total, of the United States	215
Coinage, and medal dies manufactured	236
executed by the mints since their organization	242
during the calendar year	202, 233
fiscal year	202, 232
movement, and circulation of the silver dollar	206
of the world	228
of various countries, table of	256
Coin and bullion, imports and exports of	248
circulation of the United States	214
foreign, estimation of the value of	247
of Japan, assay of	243
Comparative table showing operations of—	
Carson mint for 1881 and 1882	240
New Orleans mint for 1881 and 1882	240
New York assay office for 1881 and 1882	240
Philadelphia mint for 1881 and 1882	239
San Francisco mint for 1881 and 1882	239
Consumption of the precious metals	213
Course of prices in the United States	217
Denmark, monetary statistics of	224
Denver mint, work of, during the year	211
Deposits and purchases, amount of, during the year	201
of gold and silver bullion, table of	229
of silver of domestic production, table of	231
of gold of domestic production	230
Dies and medals manufactured	204
table of	236
Distribution of standard silver dollars	205
Earnings and expenditures of the refineries	208
table of	238
expenditures, and appropriations	206
Estimation of the values of foreign coins	209
Examinations and annual settlements	209
Expenditures and earnings, table of	238
earnings, and appropriations	209
Exports and imports of coin and bullion	24
Foreign coins, estimation of the values of	20
countries, monetary statistics of	27
France, monetary statistics of	27
Germany, monetary statistics of	27
Gold and silver produced in the world	27
deposits, less redeposits, during calendar year	27
of domestic production, deposits of	27
Government and bank paper issues and metallic reserves, table of	27
Great Britain, monetary statistics of	27
Hayti, monetary statistics of	27
Helena assay office, work of, during the year	27
Hungary, monetary statistics of	222
Imports and exports of coin and bullion	248
India, monetary statistics of	218
Italy, monetary statistics of	220

Director of the Mint—Continued.

	Page.
Japan, assay of coins of	243
monetary statistics of	225
London, monthly price of silver at	244
quotations for silver bullion, average	244
Manufactures and arts, use of gold and silver in	250
Medals and proof-sets sold	237
manufactured	236
Mexico, monetary statistics of	225
Mints, amount of wastage in	241
Mint service, review of	210
Monetary statistics of foreign countries	217
the United States	212
Monthly average price of silver bars at London	244
New Orleans mint, operations of, during the year	211
1881 and 1882 compared	240
New York assay office, operations of, during the year	211
1881 and 1882 compared	240
Norway, monetary statistics of	224
Orders relative to purchases of silver	245
Parting and refining	203
Philadelphia mint, operations of, during the year	210
1881 and 1882 compared	239
Portugal, monetary statistics of	222
Precious metals, consumption of	213
production of, in 1882	212
wastage of	207
Prices in the United States, course of	217
of principal commodities in the New York market, comparative	252
domestic exports, average	251
Production of gold and silver in the world	227
the precious metals in 1882	212
Refinery earnings and expenditures	208
Review of the mint service	210
Russia, monetary statistics of	224
Sandwich Islands, monetary statistics of	225
San Francisco mint, operations of, during the year	210
1881 and 1882 compared	239
Silver bars, average monthly price of, at London	244
deposits and purchases for calendar year	202
dollars on hand at the mints	208
profits on the coinage of	205
purchases	204
orders relative to	245
Spain, monetary statistics of	222
Specie and paper circulation of principal countries of world	261
in active circulation in the world	261
bank and national treasuries	261
Saint Louis assay office, work of, during the year	211
Sweden, monetary statistics of	224
Switzerland, monetary statistics of	220
Table of average and comparative prices of principal domestic exports	251
bars manufactured during the calendar year	235
fiscal year	234
circulation	257
coinage and medal dies manufactured	236
executed during the calendar year	233
fiscal year	232
of various countries	256
deposits of domestic production since organization of mint	242
gold of domestic production	230
and silver during fiscal year	229
silver of domestic production	231
earnings and expenditures	238
government and bank paper issue and metallic reserves	250
imports and exports of coin and bullion	248
medals and proof-sets sold	237
manufactured at Philadelphia	236
operations of mints, comparative	239
prices of principal commodities in the New York market compared with average prices for fifty-six years	252
purchases of silver and coinage of silver dollars	246
wastages and loss on sale of sweeps	241
world's production of gold and silver	255
showing total paper and specie circulation of principal countries of the world	261
Turkey, monetary statistics of	225
Uruguay, monetary statistics of	227
use of precious metals in arts and manufactures	250
wastage and loss on sale of sweeps	241
world, circulation of principal countries of	228
world's coinage	228
world's production of gold and silver	227, 255
Chief Comptroller	263-272
Chief Comptroller	273-277
Commissioner of Customs	279-285
Chief Auditor	287-296

	Page.
Second Auditor	297-310
Third Auditor	311-326
Fourth Auditor	327-345
Fifth Auditor	347-356
Sixth Auditor	357-360
Treasurer of the United States	361-398
AMERICAN PRINTING-HOUSE FOR THE BLIND, United States bonds held in trust for	374
ASSETS OF THE TREASURY:	
amount of	364, 366
increase of, during fiscal year	366
BALANCES:	
in Treasury	365
in national-bank depositaries	366, 373
of covered moneys	379, 380
comparative statement of, at close of fiscal years 1881 and 1882	381
explanation of differences in	382
to credit of disbursing officers	382
of moneys of Post-Office Department	382
"CALLED" BONDS:	
and interest, outstanding	365, 366
matured, and interest, outstanding	366
CERTIFICATES OF DEPOSIT (act of June 8, 1872):	
redeemed, in Treasury	364
fund for redemption of	365
outstanding	366
issued, redeemed, and outstanding	371
issues of, by warrant, during fiscal year	379
redemptions of, by warrant, during fiscal year	380
CINCINNATI CHAMBER OF COMMERCE, United States bonds held in trust for	375
CLEARING-HOUSE IN NEW YORK, transactions of Treasury with	369
COMPOUND-INTEREST NOTES:	
redemptions of, by warrant, during fiscal year	380
outstanding at close of fiscal years	386
redemptions of, for fiscal year, and total redemptions	386
issued, redeemed, and outstanding at close of fiscal year	389, 391
CONSOLS OF 1865:	
redemptions of, by warrant, during fiscal year	380
coupons from, paid during fiscal year	392
total retired for sinking fund	393
total retired by purchase, conversion, and redemption	394
CONSOLS OF 1867:	
redemptions of, by warrant, during fiscal year	380
coupons from, paid during fiscal year	392
total retired for sinking fund	393
total retired by purchase, conversion, redemption, and exchange	394
CONSOLS OF 1868:	
redemptions of, by warrant, during fiscal year	380
coupons from, paid during fiscal year	392
total retired for sinking fund	393
total retired by purchase, conversion, redemption, and exchange	394
COUNTERFEITS, on United States currency and national-bank notes rejected	372
COUPONS:	
from United States bonds, aggregate amount of, paid during fiscal year	364, 392
from 3.65 bonds of District of Columbia, paid during fiscal year	392
CUSTOMS, receipts from, by warrant, during fiscal year	379
CUSTOMS, LIGHT-HOUSES, PUBLIC BUILDINGS, &c., expenditures from appropriations for, by warrant, during fiscal year	379
DEFICITS, amount of, in Treasury	364
DEPOSITARIES, NATIONAL BANK:	
deposits held by	364, 366
receipts and disbursements by, and balances in	373
disbursing officers' balances with	382
DIPLOMATIC APPROPRIATIONS:	
repayments to, during fiscal year	379
expenditures from, by warrant, during fiscal year	379
DISBURSING OFFICERS, balances of, in Treasury	369, 365, 366, 382
DISTRICT OF COLUMBIA:	
interest on 3.65 bonds of, included in assets	364
paid during fiscal year	392
DRAFTS:	
number of, drawn	36
amount of, outstanding	365, 36
EMPLOYEES OF THE TREASURER'S OFFICE:	
changes in, during fiscal year	3
salaries paid to, during fiscal year	3
EXCHANGE:	
in Treasury	
sales of	
EXPENDITURES:	
decrease of, as compared with 1881	
by warrant, during fiscal year	
comparative statement of, for fiscal years 1881 and 1882	
by Treasurer on post-office warrants, during fiscal year	
by postmasters, during fiscal year	

Treasurer of the United States—Continued.

Page.

FIVE PER CENT. REDEMPTION FUND:

amount of..... 365, 366
credits to, during fiscal year..... 396

FIVE-TWENTIES OF 1862:

redemptions of, by warrant, during fiscal year..... 380
coupons from, paid during fiscal year..... 392
total retired for sinking fund..... 393
total retired by purchase, conversion, and redemption..... 394

FIVE-TWENTIES OF 1864:

redemptions of, by warrant, during fiscal year..... 389
coupons from, paid during fiscal year..... 392
total retired for sinking fund..... 392
total retired by purchase, conversion, and redemption..... 394

FIVE-TWENTIES OF 1865:

redemptions of, by warrant, during fiscal year..... 380
coupons from, paid during fiscal year..... 392
total retired for sinking fund..... 393
total retired by purchase, conversion, and redemption..... 394

FRACTIONAL CURRENCY:

in Treasury..... 364
outstanding, and redemptions of..... 372
counterfeit, rejected during fiscal year..... 372
deductions from face value of, on account of mutilations..... 372, 386
redemptions of, by warrant, during fiscal year..... 380
amount of, outstanding at close of fiscal year..... 386
redemptions of, for fiscal year, and total redemptions..... 386
issued, redeemed, and outstanding at close of fiscal year..... 390, 391

FRACTIONAL SILVER COIN:

in Treasury..... 364, 366
in Treasury, changes in..... 371
number of packages of, sent..... 371
returned for national bank notes redeemed during fiscal year..... 395

FUNDED LOAN OF 1881:

bonds of, held for Indian trust fund..... 384
in trust for national banks..... 375, 385
redemptions of, by warrant, during fiscal year..... 380
coupons from bonds of, paid during fiscal year..... 392
checks for quarterly interest on, issued..... 392
retired for sinking fund..... 393
total retired by purchase and redemption..... 395

FUNDED LOAN OF 1891:

bonds of, held in trust for Pennsylvania Company..... 375
national banks..... 375, 385
coupons from, paid during fiscal year..... 392
checks for quarterly interest on, issued..... 392

FUNDED LOAN OF 1907:

bonds of, held for Pacific Railroad sinking funds..... 374
for American Printing-House for the Blind..... 374
in trust for national banks..... 375, 385
receipts on account of, by warrant during fiscal year..... 379
coupons from bonds of, paid during fiscal year..... 392
checks for quarterly interest on, issued..... 392
total purchased for sinking fund..... 393
total retired..... 395

GOLD:

in Treasury..... 364, 365, 366
decrease of, in Treasury during fiscal year..... 365

GOLD CERTIFICATES:

in Treasury..... 364
outstanding..... 365, 366
issues and redemptions of..... 370, 380

INDIAN TRUST FUND, bonds and stocks of

INTEREST, due and unpaid..... 374, 384

INTERIOR CIVIL APPROPRIATIONS:

repayments to, during fiscal year..... 379
expenditures from, by warrant, during fiscal year..... 379

INTERIOR DEPARTMENT APPROPRIATIONS:

repayments to, during fiscal year..... 379
expenditures from, by warrant, during fiscal year..... 380

INTERNAL REVENUE:

receipts from, by warrant, during fiscal year..... 379
expenditures from appropriations for, by warrant, during fiscal year..... 379

JUDICIARY APPROPRIATIONS:

repayments to, during fiscal year..... 379
expenditures from, by warrant, during fiscal year..... 380

LANDS, receipts from, by warrant, during fiscal year

LETTERS, received and sent during fiscal year..... 379

LIABILITIES OF THE TREASURY, amount of

LOAN OF 1858..... 365, 366

redemptions of, by warrant, during fiscal year..... 380
total retired by conversion and redemption..... 394

LOAN OF FEBRUARY, 1861:

redemptions of, by warrant, during fiscal year..... 380
bonds of, held in trust for national banks..... 385
coupons from, paid during fiscal year..... 392
purchased for sinking fund..... 393
total, retired..... 394

Treasurer of the United States—Continued.

LOAN OF JULY AND AUGUST, 1861:	
redemptions of, by warrant, during fiscal year	380
bonds of, held in trust for national banks	375, 385
coupons from, paid during fiscal year	392
checks for interest on, issued	392
retired for sinking fund	393
total, retired	394, 395
LOAN OF 1863 ('81s):	
redemptions of, by warrant, during fiscal year	380
bonds of, held in trust for national banks	375, 385
coupons from, paid during fiscal year	392
checks for interest on, issued	392
retired for sinking fund	393
total retired	394, 395
LOAN OF JULY 12, 1882, bonds of, held for Pacific Railroad sinking funds	374
MANHATTAN SAVINGS INSTITUTION, United States bonds held in trust for	375
MINOR COINS, in Treasury	364, 371
MONEY PACKAGES received and sent during fiscal year	398
NATIONAL-BANK NOTES:	
redeemed during fiscal year, and total redeemed	364
in Treasury	364, 366
counterfeit, rejected during fiscal year	372
stolen, rejected during fiscal year	372
the redemption of	376
expenses of redemption of	379, 395
deposits for retirement of	379
redemptions of notes of failed, liquidating, and reducing banks, and deductions on account of mutilations	386
mode of payment for, during fiscal year	395
received for redemption from principal cities, by months, during fiscal year	396
credited to national banks in five per cent. account during fiscal year	396
number of packages of, received and delivered during fiscal year	396
balanced statements of receipts and deliveries of	397
NATIONAL BANKS:	
semi-annual duty collected from	363, 376, 384
United States bonds held for	375, 385
credits to, in five per cent. account, during fiscal year	396
NAVY DEPARTMENT APPROPRIATIONS:	
repayments to, during fiscal year	379
expenditures from, by warrant, during fiscal year	380
OLD DEBT, outstanding	365, 366
OLD DEMAND NOTES:	
redemption of, by warrant, during fiscal year	380
outstanding at close of each fiscal year	386
redemptions of, for fiscal year, total redemptions, and deductions on account of mutilations	386
issued, redeemed, and outstanding at close of fiscal year	387, 391
ONE AND TWO YEAR NOTES OF 1863:	
in Treasury	364
redemptions of, by warrant, during fiscal year	380
outstanding at close of each fiscal year	386
redemptions of, for fiscal year, total redemptions, and reductions on account of mutilations	386
issued, redeemed, and outstanding at close of fiscal year	389, 391
OREGON WAR DEBT:	
redemptions of, by warrant, during fiscal year	380
bonds of, held in trust for national banks	385
coupons from, paid during fiscal year	392
purchased for sinking fund	393
total retired by purchase and redemption	394
PACIFIC RAILROAD SINKING FUNDS:	
funds held for	364
bonds held on account of	374
PACIFIC RAILWAY BONDS:	
amount of, held for Indian trust fund	374
for Pacific Railroad sinking fund	374
in trust for national banks	375, 385
checks for interest on, issued	392
PENNSYLVANIA COMPANY, United States bonds held in trust for	375
POSTMASTERS, receipts and expenditures by, covered by warrants of Postmaster-General	382
POST-OFFICE DEPARTMENT:	
receipts and expenditures of	363
balance of account of	365, 366
receipts and expenditures on account of, by warrant, during fiscal year	382
PUBLIC DEBT:	
receipts on account of, by warrant, for fiscal year	379
repayments to appropriations for interest on, during fiscal year	379
expenditures by warrant for interest on, during fiscal year	384
expenditures by warrant for redemption of, during fiscal year	386
QUARTERLY INTEREST CHECKS:	
amount and number of, drawn during fiscal year	364, 39
QUARTERLY SALARIES APPROPRIATIONS:	
repayments to, during fiscal year	37
expenditures from, by warrant, during fiscal year	37
RECEIPTS:	
increase of, as compared with 1881	3
as shown by warrants during fiscal year	3

Treasurer of the United States—Continued.

	Page.
RECEIPTS—Continued.	
comparative statement of, for fiscal years 1881 and 1882	381
of moneys of Post-Office Department, by warrant, for fiscal year	382
REFUNDING CERTIFICATES:	
in Treasury	364
redemptions of, by warrant, during fiscal year	380
RESERVE, amount of, method of computing, and percentage of	366
SALARIES:	
restoration of, in Treasurer's office urged	378
of force employed in Treasurer's office, paid during fiscal year	398
SEMI-ANNUAL DUTY, assessed and collected	363, 376, 384
SEVEN-THIRTY NOTES:	
redemptions of, by warrant, during fiscal year	380
issued, redeemed, and outstanding at the close of the fiscal year	391
SILVER BULLION, in Treasury	364, 366
SILVER CERTIFICATES:	
in Treasury	364
issues and redemptions of	364, 370
outstanding	365
increase of outstanding	365, 370
exchange of, for gold	370
issues of, by warrant, during fiscal year	379
redemptions of, by warrant, during fiscal year	380
redemptions of, during fiscal year, and total redemptions	386
issued, redeemed, and outstanding, by denominations	391
STANDARD SILVER DOLLARS:	
in Treasury	364, 365, 366
increase of, during fiscal year	365
coinage and distribution of	369, 370
amount of, returned for national bank notes redeemed during fiscal year	395
STATE OF THE TREASURY, THE	364
STATES, amounts on deposit with, under act of June 23, 1836	383
TELEGRAMS, received and sent during fiscal year	398
TEN-FORTIES OF 1864:	
amount of, held in trust for national banks	375, 385
redemptions of, by warrant, during fiscal year	380
coupons from, paid during fiscal year	392
total retired for sinking fund	393
total retired by redemption and exchange	394
TEXAS INDEMNITY STOCK, total redeemed	394
TRANSFER CHECKS:	
number of, drawn during fiscal year	364
amount of, issued in redemption of national bank notes during fiscal year	395
TREASURER'S OFFICE, restoration of salaries in, urged	378
TREASURY PROPER APPROPRIATIONS:	
repayments to, during fiscal year	379
expenditures by warrant from, during fiscal year	379
UNAVAILABLE FUNDS:	
amount of	363
detailed statement of	383
UNITED STATES BONDS:	
held in trust for national banks	363, 375, 385
Pacific Railroad sinking funds	374
Indian trust fund	374
American Printing-House for the Blind	374
Pennsylvania Company	375
Manhattan Savings Institution	375
Cincinnati Chamber of Commerce	375
and interest in Treasury	364
redeemed during fiscal year	364
total retired by purchase, conversion, redemption, and exchange	364, 394
issues of, by warrant, during fiscal year	379
redemptions of, by warrant, during fiscal year	380
coupons from, paid during fiscal year	392
checks for interest on, issued during fiscal year	392
total retired for sinking fund	393
UNITED STATES CURRENCY:	
total amount of, redeemed and outstanding	364
amount of each issue of, outstanding at close of each fiscal year	386
redemptions of, for fiscal year, total redemptions, and deductions on account of mutilations	386
issued, redeemed, and outstanding at close of fiscal year	387, 391
UNITED STATES NOTES:	
in Treasury	364, 366
outstanding by denominations	367
changes in denominations of, outstanding	368
issues and redemptions of	368
number of, outstanding	368
receipts of, for customs, by months, since resumption	368
deductions from face value of, on account of mutilations	372, 376
counterfeit, rejected during fiscal year	372
issues of, by warrant, during fiscal year	379
redemptions of, by warrant, during fiscal year	380
outstanding at close of each fiscal year	386
redemptions of, for fiscal year, total redemptions, and deductions on account of mutilations	386

Treasurer of the United States—Continued.

Page.

UNITED STATES NOTES—Continued.

issued, redeemed, and outstanding at close of fiscal year	387, 391
returned for national bank notes redeemed	395
for credit of 5 per cent. accounts of national banks	396
WAR DEPARTMENT APPROPRIATIONS:	
repayments to, during fiscal year	379
expenditures from, by warrant, during fiscal year	380

Register of the Treasury

401-548

Accounts received	407
Atlanta exhibition, transportation of exhibits	454
Bonds issued and canceled	401, 402
Bonds received and on hand	401
Bonds converted and registered	401
Bonds transferred	401
Bonds redeemed	401
Bonds destroyed	401
Balances on hand July 1, 1881, and July 1, 1882	430-521
Barges, number and tonnage, 1881 and 1882	405, 540, 546
Bounty	494, 513
Census, 8th, 9th, and 10th	474
Checks, interest, counted, registered, &c.	403
Certificates, gold and currency, counted, registered, &c.	403, 404
Coupons, counted, registered, &c.	404
Certificates of accounts issued	407
Customs, receipts from	409-410
Customs, expenditures, appropriations, &c.	462-467
Customs, number of persons employed	528-539
Custom-houses	464
Civil service	434
Captured and abandoned property	456
Capitol building and grounds	472
District of Columbia bonds	401
District of Columbia court-house and jail	458
Drafts, registered, 1881 and 1882	407
Deaf and Dumb Asylum	474
EXPENDITURES.	430-521
Legislative	430-432
Senate	430
House of Representatives	430-432
Public Printer	432
Library	432
Botanic Garden	432
Court of Claims	432
Claims Commission	432
Executive	432
State Department	434
Treasury Department	434-437
War Department, civil establishment	448-450, 492-515
Navy Department, civil establishment	451-452, 515-520
Interior Department, civil	468-476
Interior Department, Indians and pensions	478-492
Post-Office Department	452
Agricultural Department	452-454
Department of Justice and Judiciary	454, 456-462
Diplomatic	456-462
public buildings	440
Territorial government	444
District of Columbia	444-448
Smithsonian Institution	454
internal revenue	476
public debt	476-477, 522
Executive Mansion, elevator for	450
Eight-hour law	512
Food fishes	438
Freedman's Bank property	454
Freedmen's Hospital	474
Hot Springs, Arkansas	474
Insane Asylum	472
Jeff. Davis, capture of	512
Kearsarge, pay to officers and men of	518
Louisville and Portland Canal	454
Monuments	434, 450, 518
Mining statistics	440-1
Military reservations, sale of	477
Maryland Institute for the Blind	477
Military Academy	497
Mexican war, extra pay	517
National Board of Health	457
National Academy of Sciences	477
National Museum	477
Postal Union	477
Pension Office, fire-proof building	477
Pensions	477
Public debt from 1791 to 1882, inclusive	477
Portraits of Ewing, O'Connor, Wood, Carpenter, Burnside, Farr, and Henry	477

Register of the Treasury—Continued.

	Page.
Printing Office	472
Pacific railroads	454
Revised Statutes, publication of	434
Rebel archives	438
Relief	456, 466, 476, 514, 520
Rebellion records	510-512
Receipts from:	
customs	409-10
sales of public lands	410-12
internal revenue	412-414
consular fees	414-417
steamboat fees	417-419
registers and receivers' fees	419-420
marine-hospital tax	420-422
labor, drayage, and storage	422-423
services of officers	423
weighing fees	423-424
customs officers' fees	424
fines, penalties, and forfeitures—customs	424-425
fines, penalties, and forfeitures—judiciary	425-426
emolument fees—customs	526-427
emolument fees—judiciary	427
proceeds of sales of government property	427-428
direct tax	428
Pacific railroads	428
United States notes	428
certificates, silver, &c.	428
interest of trust funds	428
Indian lands	428
relief of sick, &c., seamen	428
revenue from District of Columbia	428
insurance on Jefferson school building	428
sales of ordnance and material	428
deposits by individuals on surveys of lands	428
mileage of examiners	428
tax on national banks	428
fees on letters patent	428
tax on seal skins	428
profits on coinage, &c.	428
depredations on public lands	428
Hot Springs, Arkansas	428
Surveys, geodetic, &c.	438, 474
Statues of DuPont and Marshall	454
Schools, free, in South Carolina	454
Smithsonian Institution	474
Soldiers' Home	512
Steamer Jeannette, search for	520
Tonnage	540-541
United States Constitution, Hickey, publication	434
Votes for President and Vice-President, transportation of	438
Vessels built	544-548
Vessels engaged in fisheries	542-543
Yellowstone Park	474
Liabilities to Indian tribes	549-558

